

09th November, 2022

To,
The BSE Limited
Corporate Relationship Department,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001

The Calcutta Stock Exchange Limited
7, Lyons Range,
Kolkata-700 001

Dear Sir,

Sub: Outcome of Board Meeting with Financial Results

This is to inform you that, the Board Meeting of the company at its meeting held today, *inter alia*, considered and approved the following:

1. Unaudited Financial Results for the quarter and half year ended 30th September, 2022.
2. Appointment of Ms. Sangeeta Roy (DIN:09768676) as Independent Director to hold office for a term ending on 21.10.2027, subject to approval of Shareholders of the Company and pursuant to the provisions of Section 149, 152 read with Schedule IV and all other applicable provisions of the Companies Act, 2013 ('the Act') and the Rules made thereunder [including any statutory modification(s) or re-enactment thereof, for the time being in force] and the applicable Regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, who was appointed as Additional Director (Category: Independent) of the Company by the Board of Directors pursuant to provisions of Section 161(1) of the Act and Articles of Association of the Company on 22.10.2022.

Pursuant to Regulation 33(3) of the SEBI Listing Regulations 2015 (LODR), we are enclosing herewith Unaudited Financial Results for the quarter and half year ended 30th September, 2022 along with limited review report.



Brief profile of the appointed director

Name	Ms. Sangeeta Roy
Qualification	Qualified Company Secretary
Designation	Independent Director
DIN	09768676
PAN	AVYPR9679R
Date of Birth	25/02/1989
Membership No.	A37232
Term ending on	21/10/2027

This is for your information and records.

Thanking you,

For Shree Hanuman Sugar & Industries Limited



Leonard Carvey
Whole Time Director

Encl: As above

**Independent Auditor's Review Report on Unaudited Quarterly Financial Results and Year to date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

To
The Board of Directors,
Shree Hanuman Sugar & Industries Limited

1. We have reviewed the accompanying statement of unaudited financial results of Shree Hanuman Sugar & Industries Limited.(the" company")for the quarter ended 30th September 2022 and the year to date results for the period 1st April 2022 to 30th September 2022, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the SEBI Regulations'), as amended(the listing Regulations 2015) and has been initiated by us for identification purpose.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors in their meeting held on 9th November, 2022, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for the financial and accounting matters, and applying analytical and other review procedures. A review is substantially is less in scope than an audit conducted in accordance with the standard on Auditing specifies under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in a audit. Accordingly we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with applicable Accounting Standards as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013, read with the relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The Comparative Ind AS financial information of the Company for the quarter and half year ended September 30,2021 was reviewed by the predecessor auditor who expressed unmodified opinion vide his reports dated November 12, 2021. Our conclusion is not modified in respect of that.

For B D S & CO.
Chartered Accountants
FRN-326264E

Shweta Bagaria
Shweta Bagaria Sarawgee
Partner

Membership No. 063679
ICAI Firm Registration No. 326264E

Place: Kolkata

Date: 09th November, 2022

UDIN: 22063679BCP6DQ 9277



Shree Hanuman Sugar and Industries Limited

Reg Office. Premises No. 9 Ground Floor, Vasundhara Building 2/7 Sarat Bose Road Kolkata - 700020

CIN- L15432WB1932PLC007276 Email- info@hanumansugar.com/shsil@nopany.in

Unaudited Standalone Financial Results for the quarter and half year ended 30th September, 2022

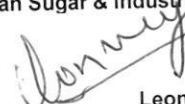
PART I							Rs. in Lacs
	Quarter ended			Six Months ended		Year ended	
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022	
(Refer Notes below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1 Income from Operations							
a) Revenue from Operations							
b) Other Income	-	-	-	-	20.41	20.41	
Total Income [1(a) + 1(b)]	-	-	-	-	20.41	20.41	
2 Expenses							
a) Cost of Materials Consumed	-	-	-	-	-	-	
b) Purchases of stock-in-trade	-	-	-	-	-	-	
c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	857.87	
d) Employee benefits expenses	3.30	3.32	3.54	6.62	7.11	1,095.13	
e) Finance Costs	-	-	-	-	-	-	
f) Depreciation and Amortisation Expense	-	-	-	-	-	-	
g) Other expenses	6.98	1.26	28.01	8.24	47.04	4,043.36	
Total Expenses [2(a) + 2(g)]	10.28	4.58	31.55	14.86	54.15	5,996.36	
3 Profit/(Loss) from continuing Operation before exceptional items and tax (1-2)	(10.28)	(4.58)	(31.55)	(14.86)	(33.74)	(5,975.95)	
4 Exceptional gain/(loss)	-	-	-	-	-	-	
5 Profit/(Loss) from continuing Operation before tax	(10.28)	(4.58)	(31.55)	(14.86)	(33.74)	(5,975.95)	
6 Total tax expenses / (credit)	-	-	-	-	-	-	
7 Net Profit/(Loss) for the period from continuing Operation (5-6)	(10.28)	(4.58)	(31.55)	(14.86)	(33.74)	(5,975.95)	
8 Profit/ (loss) from discontinued operations before tax	-	-	-	-	-	-	
9 Tax expense of discontinued operations	-	-	-	-	-	-	
10 Net profit /(loss) from discontinued operation after tax	(10.28)	(4.58)	(31.55)	(14.86)	(33.74)	(5,975.95)	
11 Total profit/(loss) for period (7+10)	-	-	-	-	-	-	
12 Other comprehensive income/(loss) after tax	-	-	-	-	-	13,545.95	
Total Comprehensive Income for the period (11+12) (Comprising Profit/(Loss) and othe comprehensive income for the period)	-	-	-	-	-	7,570.00	
13 Paid-up equity share capital (face value of Rs. 10/- per share)	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	
15 Other equity as per audited balance sheet						13,779.42	
16 Earnings per equity shares for continuing Operation (not annualised):							
(a) Basic earning/ (loss) per share- in Rupees	(0.06)	(0.02)	(0.17)	(0.08)	(0.18)	40.92	
(b) Diluted earning/ (loss) per share- in Rupees	(0.06)	(0.02)	(0.17)	(0.08)	(0.18)	40.92	
17 Earnings per equity shares for discontinued Operation (not annualised):							
(a) Basic earning/ (loss) per share- in Rupees	-	-	-	-	-	-	
(b) Diluted earning/ (loss) per share- in Rupees	-	-	-	-	-	-	
18 Earnings per equity shares for continued and discontinued Operation (not annualised):							
(a) Basic earning/ (loss) per share- in Rupees	(0.06)	(0.02)	(0.17)	(0.08)	(0.18)	40.92	
(b) Diluted earning/ (loss) per share- in Rupees	(0.06)	(0.02)	(0.17)	(0.08)	(0.18)	40.92	

See accompanying note to the financial results

Notes:

- The above unaudited standalone Financial Results of Shree Hanuman Sugar & Industries Ltd. ("the Company") for the quarter and half year ended September 30, 2022, have been reviewed by the audit committee and approved by the Board of Directors at their respective meeting held on November, 09 2022. The limited review report of the Statutory Auditor is being filed with BSE Limited and CSE Limited. For more details on standalone results, visit investors sections of our website at www.hanumansugar.com and Financial Result at corporate section of www.bseindia.com.
- The Company operates in two segment- sugar & construction. Hence segment reporting under IND AS - 108 is enclosed.
- During the quarter under review Company's Sugar Mill at Motihari, Bihar, remained nonoperational, and closed due to various factors, which mainly included cost ineffectiveness due to old plant and machinery, financial crunch and labour unrest at the Mill. The management has been taking drive for making the unit operational and wants to undertake up-gradation programmed. The up-gradation programme is planned to be part-financed out of Term Loan from Banks/institutions.
- Figure have been re-grouped/re-arranged wherever necessary.

For Shree Hanuman Sugar & Industries Limited


Leonard Carvey
Whole Time Director

Place: Kolkata

Date: 09.11.2022



Shree Hanuman Sugar and Industries Limited

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Unaudited Segment wise reporting of Revenue, Results, Assets and Liabilities for the quarter and half year ended 30th September, 2022

Particulars	Rs. in Lacs					
	Quarter ended			Six Months ended		Year ended
	30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
1. Segment Revenue (Net Sale/Income from each segment)						
(a) Segment - Sugar	-	-	-	-	-	-
(b) Segment - Construction	-	-	-	-	-	-
(C) Others	-	-	-	-	20.41	20.41
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income from Operations	-	-	-	-	20.41	20.41
2. Segment Results Profit/(Loss) before tax & interest & depreciation from each Segment						
(a) Segment - Sugar	(10.28)	(4.58)	-	(14.86)	-	-
(b) Segment - Construction	-	-	(31.55)	-	(33.74)	-
(C) Others	-	-	-	-	-	(5,975.95)
Less: Finance Costs	-	-	-	-	-	-
Less: Depreciation and amortisation expenses	-	-	-	-	-	-
Add: Finance Income	-	-	-	-	-	-
Total Profit/(Loss) before tax	(10.28)	(4.58)	(31.55)	(14.86)	(33.74)	(5,975.95)
Less: Tax	-	-	-	-	-	-
Total Profit after tax	(10.28)	(4.58)	(31.55)	(14.86)	(33.74)	(5,975.95)
3. (Segment Assets - Segment Liabilities)						
Segment Asset						
(a) Segment - Sugar	24,620.95	24,620.69	15,055.55	24,620.95	15,055.55	24,621.04
(b) Segment - Construction	-	-	850.12	-	850.12	-
(C) Others	-	-	-	-	-	-
(d) Un-allocable Asset	-	-	-	-	-	-
Total Segment Asset	24,620.95	24,621.04	15905.67	24,620.95	15905.67	24,621.04
Segment Liabilities						
(a) Segment - Sugar	8,562.84	8,552.30	7436.44	8,562.84	7436.44	8,548.07
(b) Segment - Construction	-	-	-	-	-	-
(C) Others	-	-	-	-	-	-
(d) Un-allocable Liabilitie	-	-	-	-	-	-
Total Segment Liabilities	8,562.84	8,552.30	7,436.44	8,562.84	7,436.44	8,548.07

For Shree Hanuman Sugar & Industries Limited



Leonard Carvey
Leonard Carvey
Whole Time Director

Place: Kolkata
Date: 09.11.2022

Shree Hanuman Sugar and Industries Limited

Reg Office. Premises No. 9, Ground Floor, Vasundhara Building, 2/7 Sarat Bose Road Kolkata - 700020

CIN- L15432WB1932PLC007276 Email- info@hanumansugar.com/shsil@nopany.in

Standalone Statement of Assets & Liabilities for the period ended 30th September, 2022

Rs. in Lacs

		As at 30.09.2022	As at 31.03.2022
		(Unaudited)	(Audited)
A	ASSETS		
1	Non-current Assets		
	(a) Plant, Property and equipments	23,724.20	23,724.20
	(b) Capital work-in-progress	-	-
	(c) Intangible asstes		
	(d) Financial asstes		
	(i) Investments	57.86	57.86
	(ii) Other non-current financial assets	10.11	10.11
	Sub-total - Non-current Assets	23,792.17	23,792.17
2	Current Assets		
	(a) Inventories	56.25	56.25
	(b) Fiancial asstes		
	(i) Trade receivables		
	(ii) Cash and cash equivalents	12.67	12.77
	(iii) Advances	724.16	724.16
	(c) Other Current assets	35.70	35.69
	Sub-total - Current Assets	828.78	828.87
	TOTAL - ASSETS	24,620.95	24,621.04
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	1,850.00	1,850.00
	(b) Other equity	14,208.11	14,222.97
	Sub-total - Total Equity	16,058.11	16,072.97
2	Non-current Liabilities		
	(a) Fiancial Liabilities	-	-
	(b) Provisions	-	-
	(c) Other liabilities	-	-
	Sub-total - Non-current Liabilities	-	-
3	Current Liabilities		
	(a) Fiancial Liabilities		
	(i) Borrowings	5,420.08	5,403.64
	(ii) Trade Payables	577.34	577.34
	(b) Provisions	561.05	561.05
	(c) Current tax liabilities (Net)	408.46	408.46
	(c) Other current liabilities	1595.91	1597.58
	Sub-total - Current Liabilities	8,562.84	8,548.07
	TOTAL - EQUITY AND LIABILITIES	24,620.95	24,621.04

For Shree Hanuman Sugar & Industries Limited



Place: Kolkata
Date: 09.11.2022

Leonard Carvey
Leonard Carvey
Whole Time Director

Shree Hanuman Sugar and Industries Limited

Reg Office. Premises No. 9, Ground Floor, Vasundhara Building, 2/7 Sarat Bose Road Kolkata - 700020

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Cash Flow Statement for the period ended 30th September, 2022

Rs. in Lacs

PARTICULARS	As at 30.09.2022		As at 30.09.2021	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax	(14.86)		(33.74)	
ADJUSTMENT FOR				
Depreciation	-		-	
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	(14.86)		(33.74)	
ADJUSTMENT FOR				
Change in Trade and Other Receivable				
Change in Inventories	-		-	
Change in Loans & Advances	-		-	
Change in Other Current assets	(0.01)		596.97	
Change in Borrowings	16.44		17.01	
Change in Trade Payables			(428.32)	
Change in Other Current Liabilities	(1.67)		1.25	
Change in Provision				
CASH GENERATED FROM OPERATIONS	14.76		186.91	
NET CASH FROM OPERATING ACTIVITIES BEFORE TAXES PAID				
Taxes Paid During The Year	-		-	
NET CASH FROM OPERATING ACTIVITIES (A)	(0.10)		153.17	
B. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase Of Fixed Assets			(150.00)	
Sale of Fixed Assets	-		-	
NET CASH USED IN INVESTING ACTIVITIES (B)	-		(150.00)	
C. CASH FLOW FROM FINANCING ACTIVITIES				
Repayment of Long Term Borrowings	-		-	
NET CASH USED IN FINANCING ACTIVITIES (C)	-		-	
D. NET INCREASED/(DECREASE) IN CASH & CASH EQUIVALENT (A+B+C)		(0.10)		3.17
Cash and Cash Equivalents at the beginning of the period		12.77		39.26
Cash and Cash Equivalents at the end of the period		12.67		42.43

For BDS & Co.


Chartered Accountants

Shweta Bagaria Sarawge
FRN - 326264E

CA Shweta Bagaria Sarawge
Partner

M. No. 062879

For Shree Hanuman Sugar & Industries Limited


Leonard Carvey
Whole Time Director

Place: Kolkata

Date: 09.11.2022