



Shree Hanuman
SUGAR & INDUSTRIES LIMITED

Regd. Office : Premises No. 9, Ground Floor, Vasundhara Building
2/7, Sarat Bose Road, Kolkata - 700 020, W.B. , Phone : 033 - 2282 1184
E-mail : shsil@nopany.in / info@hanumansugar.com, Website : www.hanumansugar.com
CIN : L15432WB1932PLC007276

09th November, 2023

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 our company M/s Shree Hanuman Sugar & Industries Ltd. was held today. The Board of Directors at its meeting decided, inter alia, consider and approved the Unaudited Financial Results for the quarter and half year ended 30th September, 2023.

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, 2023 along with limited review report.

The Board of Directors has authorised Mr. Datta Ram Gill, Director of the Company to Sign the quarterly financial result for quarter and half year ended 30th September, 2023.

The Board Meeting commenced at 01:00 P.M. on 09th November, 2023 and concluded at 03:00 P.M. on 09th November, 2023.

This is for your information and records.

Thanking you,

For Shree Hanuman Sugar & Industries Limited

Datta Ram Gill
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 Ltd.(the" company")for the quarter ended 30thSeptember 2023 and year-to-date results for the period from 01 April 2023 to 30 September 2023 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)
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, 2023, 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 is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than audit. We have not performed an audit and 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, as modified by Circular No CIR/CFD/FAC/62/2016 dated July 05,2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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


Bharat D. Sarawgee
Partner

Membership No. 061505
ICAI Firm Registration No. 326264E



Place: Kolkata
Date: 9th November, 2023
UDIN: 23061505BGQBIF9264

Shree Hanuman Sugar and Industries Limited

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Unaudited Financial Results for the quarter and half year ended 30th September 2023						
	PART I					Rs. (in Lakhs)
	Quarter ended			Half year ended		Year ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
(Refer Notes below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Income from Operations						
a) Revenue from Operations	-	-	-	-	-	-
b) Other Income	-	-	-	-	-	-
Total Income [1(a) + 1(b)]	-	-	-	-	-	-
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	-	-	-	-	-	45.00
d) Employee benefits expenses	-	1.10	3.30	1.10	6.62	13.58
e) Finance Costs	-	-	-	-	-	-
f) Depreciation and Amortisation Expense	-	-	-	-	-	-
g) Other expenses	1.02	6.49	6.98	7.51	8.24	656.81
Total Expenses [2(a) + 2(g)]	1.02	7.59	10.28	8.61	14.86	715.39
3 Profit/(Loss) from continuing Operation before exceptional items and tax (1-2)	(1.02)	(7.59)	(10.28)	(8.61)	(14.86)	(715.39)
4 Exceptional gain/(loss)	-	-	-	-	-	-
5 Profit/(Loss) from continuing Operation before tax (3-4)	(1.02)	(7.59)	(10.28)	(8.61)	(14.86)	(715.39)
6 Total tax expenses / (credit)	-	-	-	-	-	-
7 Net Profit/(Loss) for the period from continuing Operation (5-6)	(1.02)	(7.59)	(10.28)	(8.61)	(14.86)	(715.39)
8 Profit/ (loss) from discontinued operations before tax	-	-	-	-	-	-
9 Tax expense of discontinued operations	-	-	-	-	-	-
10 Net profit/(loss) from discontinued operation after tax	-	-	-	-	-	-
11 Total profit/(loss) for period (7+10)	(1.02)	(7.59)	(10.28)	(8.61)	(14.86)	(715.39)
12 Other comprehensive income/(loss) after tax	-	-	-	-	-	(15.96)
Total Comprehensive Income for the period (11+12) (Comprising Profit/(Loss) and othe comprehensive income for the period)	(1.02)	(7.59)	(10.28)	(8.61)	(14.86)	(731.35)
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
14 Reserves excluding Revaluation Reserve	-	-	-	-	-	(481.92)
15 Earnings per equity shares for continuing Operation (not annualised):						
(a) Basic earning/ (loss) per share- in Rupees	-	-	-	-	-	-
(b) Diluted earning/ (loss) per share- in Rupees	-	-	-	-	-	-
16 Earnings per equity shares for discontinued Operation (not annualised):						
(a) Basic earning/ (loss) per share- in Rupees	(0.01)	(0.04)	(0.06)	(0.05)	(0.08)	(3.95)
(b) Diluted earning/ (loss) per share- in Rupees	(0.01)	(0.04)	(0.06)	(0.05)	(0.08)	(3.95)
17 Earnings per equity shares for continued and discontinued Operation (not annualised):						
(a) Basic earning/ (loss) per share- in Rupees	(0.01)	(0.04)	(0.06)	(0.05)	(0.08)	(3.95)
(b) Diluted earning/ (loss) per share- in Rupees	(0.01)	(0.04)	(0.06)	(0.05)	(0.08)	(3.95)

See accompanying note to the financial results

Notes:

- 1 The above unaudited standalone Financial Results of Shree Hanuman Sugar & Industries Ltd. ("the Company") for the quarter and half year ended September, 30, 2023, have been reviewed by the audit committee and approved by the Board of Directors at their respective meeting held on November 9, 2023 Financial result alongwith the limited review report is being filed with BSE Limited and CSE Limited. For more details on standalone financial results, visit investors sections of our website at www.hanumansugar.com and Financial Result at corporate section of www.bseindia.com
- 2 The Company operates in two segment- sugar & construction. Hence segment reporting under IND AS - 108 is enclosed.
- 3 During the year 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.
- 4 Figure have been re-grouped/re-arranged wherever necessary.

Place: Kolkata
Date: 09/11/2023

For BDS & Co.
Chartered Accountants
FRN - 326264E
FCA Bharat D. Sarawjee
Partner
M. No. - 061505



For Shree Hanuman Sugar & Industries Limited

Datta Ram Gill

Datta Ram Gill
Director

Shree Hanuman Sugar and Industries Limited

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Unaudited Segment wise reporting of revenue, results and capital employed for the quarter and half year ended 30th September, 2023

Particulars	Quarter ended			Half year ended		Year ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Segment Revenue (Net Sale/Income from each segment)						
(a) Segment - Sugar	-	-	-	-	-	-
(b) Segment - Construction	-	-	-	-	-	-
(C) Others	-	-	-	-	-	-
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income from Operations	-	-	-	-	-	-
2. Segment Results						
Profit/(Loss) before tax & interest & depreciation from each Segment						
(a) Segment - Sugar	(1.02)	(7.59)	(10.28)	(8.61)	(14.86)	(715.39)
(b) Segment - Construction	-	-	-	-	-	-
(C) Others	-	-	-	-	-	-
Less: Finance Costs	-	-	-	-	-	-
Less: Depreciation and amortisation expenses	-	-	-	-	-	-
Add: Finance Income	-	-	-	-	-	-
Total Profit/(Loss) before tax	(1.02)	(7.59)	(10.28)	(8.61)	(14.86)	(715.39)
Less: Tax	-	-	-	-	-	-
Total Profit after tax	(1.02)	(7.59)	(10.28)	(8.61)	(14.86)	(715.39)
3. (Segment Assets - Segment Liabilities)						
Segment Asset						
(a) Segment - Sugar	23,914.95	23,915.87	24,620.95	23,914.95	24,620.95	23,915.66
(b) Segment - Construction	-	-	-	-	-	-
(C) Others	-	-	-	-	-	-
Total Segment Asset (A)	23,914.95	23,915.87	24,620.95	23,914.95	24,620.95	23,915.66
Segment Liabilities						
(a) Segment - Sugar	8,581.94	8,581.85	8,562.84	8,581.94	8,562.84	8,574.04
(b) Segment - Construction	-	-	-	-	-	-
(C) Others	-	-	-	-	-	-
Total Segment Liabilities (B)	8,581.94	8,581.85	8,562.84	8,581.94	8,562.84	8,574.04
Total (A-B)	15,333.01	15,334.02	16,058.11	15,333.01	16,058.11	15,341.62

For BDS & Co.

Chartered Accountants

For Shree Hanuman Sugar & Industries Limited

Place: Kolkata
Date: 09/11/2023

FRN - 326764E
FCA Bharat D. Sarawade
Partner
M. No. - 061505



Datta Ram Gill
Director

Shree Hanuman Sugar and Industries Limited

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Standalone Statement of Assets & Liabilities

Sr. No.	Particulars	Rs. in Lakhs	
		As at	
		30.09.2023 (Unaudited)	31.03.2023 (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	41.90	41.90
	(ii) Other non-current financial assets	-	-
	Sub-total - Non-current Assets	23,766.10	23,766.10
2	Current Assets		
	(a) Inventories	11.25	11.25
	(b) Fiancial asstes		
	(i) Trade receivables		
	(ii) Cash and cash equivalent	12.20	12.09
	(iii) Advances	90.73	91.56
	(c) Other Current assets	34.67	34.66
	Sub-total - Current Assets	148.85	149.56
	TOTAL - ASSETS	23,914.95	23,915.66
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	1,850.00	1,850.00
	(b) Other equity	13,483.00	13,491.62
	Sub-total - Total Equity	15,333.00	15,341.62
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	5,572.04	5,564.23
	(ii) Trade Payables	577.34	577.34
	(b) Provisions	561.06	561.06
	(c) Current tax liabilities (Net)	408.46	408.46
	(c) Other current liabilities	1463.05	1462.95
	Sub-total - Current Liabilities	8,581.95	8,574.04
	TOTAL - EQUITY AND LIABILITIES	23,914.95	23,915.66
		For Shree Hanuman Sugar & Industries Limited	
		For BDS & Co. Chartered Accountants	
		FRN - 320264E FCA Bharat D. Sarawgee Partner M. No. - 061505	
		Kolkata Chartered Accountants	
		Datta Ram Gill Director	
Place: Kolkata Date: 09/11/2023			

Shree Hanuman Sugar and Industries Limited

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Standalone Statement of Cash Flow			
Rs. in Lakhs			
PARTICULARS	As at 30.09.2023		As at 30.09.2022
A. CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit Before Tax	(8.61)		(14.86)
ADJUSTMENT FOR			
Depreciation	-		-
Loss on Sale of Investment	-		-
CWIP Impairment	-		-
Write off of Balances	-		-
Write off of Inventory	-		-
Provision of Expenses	-		-
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	(8.61)		(14.86)
ADJUSTMENT FOR			
Change in other non current assets	-		-
Change in Trade Receivables	-		-
Change in Loans & Advances	0.82		-
Change in Other Current Assets	(0.01)		(0.01)
Change in other Current Liabilities	0.10		(1.67)
Change in provisions	-		-
CASH GENERATED FROM OPERATIONS	0.91		(1.68)
NET CASH FROM OPERATING ACTIVITIES BEFORE TAXES PAID			
Taxes Paid During The Year	-		-
NET CASH FROM OPERATING ACTIVITIES (A)	(7.70)		(16.53)
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase Of Fixed Assets	-		-
Sale of Fixed Assets	-		-
Sale of investment	-		-
Sale of Non-current financial assets	-		-
NET CASH USED IN INVESTING ACTIVITIES (B)	-		-
C. CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from borrowings	7.81		16.44
Repayment of Long Term Borrowings	-		-
NET CASH USED IN FINANCING ACTIVITIES (C)	7.81		16.44
D. NET INCREASED/(DECREASE) IN CASH & CASH EQUIVALENT (A+B+C)		0.11	(0.09)
Cash and Cash Equivalents at the beginning of the year		12.09	12.77
Cash and Cash Equivalents at the end of the year		12.20	12.68

Cash and Cash Equivalents

For the purpose of the standalone statement of cash flow, cash and cash equivalents includes cash on hand and in bank. Cash and cash equivalents at the end of the reporting period as shown in statement of cash flow can be reconciled to the related items in the balance sheet.

For BDS & Co. For Shree Hanuman Sugar & Industries Limited
Chartered Accountants

Place: Kolkata
Date: 09/11/2023

FRN - 320264E
Bhurat D. Sarawee
Partner
M. No. - 061505



Datta Ram Gill
Director