

10th February, 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 the company at its meeting held today, *inter alia*, considered and approved the Unaudited Financial Results for the Quarter and Nine Months ended 31st December, 2022.

Pursuant to Regulation 33(3) of the SEBI Listing Regulations 2015 (LODR), we are enclosing herewith Unaudited Financial Results for the Quarter and Nine Months ended 31st December, 2022 along with limited review report of the Auditor.

The Board Meeting is concluded at 12:30 P.M.

This is for your information and records.

Thanking you,

For Shree Hanuman Sugar & Industries Limited



Leonard Carvey  
Whole Time Director

Encl: As above

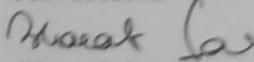


**Independent Auditor's Review Report on Unaudited Quarterly Financial Results and Year to date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

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 31<sup>st</sup> December, 2022 and the year to date results for the period 1<sup>st</sup> April 2022 to 31<sup>st</sup> December, 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 10<sup>th</sup> February, 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 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 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 an 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 December 31<sup>st</sup>, 2021 was reviewed by the predecessor auditor who expressed unmodified opinion vide his reports dated February 9, 2022. Our conclusion is not modified in respect of that.

For BDS & CO.  
Chartered Accountants  
FRN-326264E

  
Bharat D Sarawgee  
Partner

Membership No. 061505  
ICAI Firm Registration No. 326264E

Place: Kolkata

Date: 10<sup>th</sup> February, 2023

UDIN: 23061505BGGALR2445



# 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 Nine Months ended 31st December, 2022

PART I							Rs. in Lacs
	Quarter ended			Nine Months ended		Year ended	
	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022	
(Refer Notes below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
<b>1 Income from Operations</b>							
a) Revenue from Operations					3.11		
b) Other Income					20.41	20.41	
<b>Total Income [1(a) + 1(b)]</b>					<b>23.52</b>	<b>20.41</b>	
<b>2 Expenses</b>							
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					3.11	857.87	
d) Employee benefits expenses	3.66	3.30	3.54	10.28	10.74	1,095.13	
e) Finance Costs							
f) Depreciation and Amortisation Expense							
g) Other expenses	4.42	6.98	28.01	12.66	52.00	4,043.36	
<b>Total Expenses [2(a) + 2(g)]</b>	<b>8.08</b>	<b>10.28</b>	<b>31.55</b>	<b>22.94</b>	<b>65.85</b>	<b>5,996.36</b>	
<b>3 Profit/(Loss) from continuing Operation before exceptional items and tax (1-2)</b>	<b>(8.08)</b>	<b>(10.28)</b>	<b>(31.55)</b>	<b>(22.94)</b>	<b>(42.33)</b>	<b>(5,975.95)</b>	
<b>4 Exceptional gain/(loss)</b>							
<b>5 Profit/(Loss) from continuing Operation before tax</b>	<b>(8.08)</b>	<b>(10.28)</b>	<b>(31.55)</b>	<b>(22.94)</b>	<b>(42.33)</b>	<b>(5,975.95)</b>	
<b>6 Total tax expenses / (credit)</b>							
<b>7 Net Profit/(Loss) for the period from continuing Operation (5-6)</b>	<b>(8.08)</b>	<b>(10.28)</b>	<b>(31.55)</b>	<b>(22.94)</b>	<b>(42.33)</b>	<b>(5,975.95)</b>	
<b>8 Profit/ (loss) from discontinued operations before tax</b>							
<b>9 Tax expense of discontinued operations</b>							
<b>10 Net profit /(loss) from discontinued operation after tax</b>							
<b>11 Total profit/(loss) for period (7+10)</b>	<b>(8.08)</b>	<b>(10.28)</b>	<b>(31.55)</b>	<b>(22.94)</b>	<b>(42.33)</b>	<b>(5,975.95)</b>	
<b>12 Other comprehensive income/(loss) after tax</b>						13,545.95	
<b>Total Comprehensive Income for the period (11+12) (Comprising Profit/(Loss) and other comprehensive income for the period)</b>						7,570.00	
<b>13 Paid-up equity share capital (face value of Rs. 10/- per share)</b>	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	
<b>14 Other equity as per audited balance sheet</b>						13,779.42	
<b>15 Earnings per equity shares for continuing Operation (not annualised):</b>							
(a) Basic earning/ (loss) per share- in Rupees	(0.04)	(0.06)	(0.17)	(0.12)	(0.23)	40.92	
(b) Diluted earning/ (loss) per share- in Rupees	(0.04)	(0.06)	(0.17)	(0.12)	(0.23)	40.92	
<b>16 Earnings per equity shares for discontinued Operation (not annualised):</b>							
(a) Basic earning/ (loss) per share- in Rupees							
(b) Diluted earning/ (loss) per share- in Rupees							
<b>17 Earnings per equity shares for continued and discontinued Operation (not annualised):</b>							
(a) Basic earning/ (loss) per share- in Rupees	(0.04)	(0.06)	(0.17)	(0.12)	(0.23)	40.92	
(b) Diluted earning/ (loss) per share- in Rupees	(0.04)	(0.06)	(0.17)	(0.12)	(0.23)	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 nine months ended December 31, 2022, have been reviewed by the audit committee and approved by the Board of Directors at their respective meeting held on February, 10 2023. 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](http://www.hanumansugar.com) and Financial Result at corporate section of [www.bseindia.com](http://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 Motihan, 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

Place: Kolkata  
Date: 10.02.2023



*Shree Hanuman Sugar & Industries Limited*

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

Unaudited Segment wise reporting of Revenue, Results, Assets and Liabilities for the Quarter and Nine Months ended 31st December, 2022

Particulars	Quarter ended			Nine Months ended		Rs. in Lacs
	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	Year ended
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	31.03.2022 (Audited)
1. Segment Revenue (Net Sale/Income from each segment)						
(a) Segment - Sugar	-	-	-	-	-	-
(b) Segment - Construction	-	-	-	-	3.11	-
(C) Others	-	-	-	-	20.41	20.41
Less: Inter Segment Revenue	-	-	-	-	-	-
<b>Net Sales/Income from Operations</b>	-	-	-	-	<b>23.52</b>	<b>20.41</b>
2. Segment Results Profit/(Loss) before tax & interest & depreciation from each Segment						
(a) Segment - Sugar	(8.08)	(10.28)	-	(22.94)	-	-
(b) Segment - Construction	-	-	(31.55)	-	(42.33)	-
(C) Others	-	-	-	-	-	(5,975.95)
Less: Finance Costs	-	-	-	-	-	-
Less: Depreciation and amortisation expenses	-	-	-	-	-	-
Add: Finance Income	-	-	-	-	-	-
<b>Total Profit/(Loss) before tax</b>	<b>(8.08)</b>	<b>(10.28)</b>	<b>(31.55)</b>	<b>(22.94)</b>	<b>(42.33)</b>	<b>(5,975.95)</b>
Less: Tax	-	-	-	-	-	-
<b>Total Profit after tax</b>	<b>(8.08)</b>	<b>(10.28)</b>	<b>(31.55)</b>	<b>(22.94)</b>	<b>(42.33)</b>	<b>(5,975.95)</b>
3. (Segment Assets - Segment Liabilities)						
Segment Asset						
(a) Segment - Sugar	24,608.59	24,620.95	14,187.05	24,608.59	14,187.05	24,621.04
(b) Segment - Construction	-	-	850.12	-	850.12	-
(C) Others	-	-	-	-	-	-
(d) Un-allocable Asset	-	-	-	-	-	-
<b>Total Segment Asset</b>	<b>24,608.59</b>	<b>24,620.95</b>	<b>15037.17</b>	<b>24,608.59</b>	<b>15037.17</b>	<b>24,621.04</b>
Segment Liabilities						
(a) Segment - Sugar	8,558.57	8,562.84	6576.53	8,558.57	6576.53	8,548.07
(b) Segment - Construction	-	-	-	-	-	-
(C) Others	-	-	-	-	-	-
(d) Un-allocable Liabilitie	-	-	-	-	-	-
<b>Total Segment Liabilities</b>	<b>8,558.57</b>	<b>8,562.84</b>	<b>6,576.53</b>	<b>8,558.57</b>	<b>6,576.53</b>	<b>8,548.07</b>

For Shree Hanuman Sugar & Industries Limited

*Leonard Carvey*

Leonard Carvey  
Whole Time Director

Place: Kolkata  
Date: 10.02.2023

*Shree Hanuman Sugar & Industries Limited*  
Kolkata  
Registered Accountant