

12th November, 2024

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

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

Dear Sir,

Sub: Unaudited financial Results for the quarter ended June 30, 2025.

Pursuant to Regulation 33(3) of the SEBI Listing Regulations 2015 (LODR) and other applicable provision of SEBI (LODR) Regulation, we are enclosing herewith Unaudited Financial Results for the quarter ended 30th June, 2025 along with Limited review report.

The said financials were duly reviewed and presented to the Committee of Creditor at their meeting held on today i.e. August 12, 2025.

The Meeting commenced at 3.00 P.M. and is concluded at 04.00 P.M. on 12th August, 2025.

This is for your information and records.

Thanking you,

For Shree Hanuman Sugar & Industries Limited

Sandeep
Khaitan
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Sandeep Khaitan
Date: 2025.08.12
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Resolution Professional
IBBI/IPA-001/IPP00532/2017-2018/10957

Encl: As above



BDS & Co.
Chartered Accountants

Office: 35A Raja Basanta Roy Road
2nd Floor, Kolkata 700029

Phone : 033-35909320

Email: bharatsarawgee@gmail.com

LIMITED REVIEW REPORT

To
The Resolution Professional
Shree Hanuman Sugar & Industries Limited,

We have reviewed the accompanying Unaudited Financial Results ('the Statement') of **Shree Hanuman Sugar & Industries Limited**, ("the Company under CIRP Process") for the quarter ended 30th June 2025, prepared as per the applicable Indian Accounting Standard ("AS") being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended ("Listing Regulations").

This Statement which is the responsibility of the Company's Management has been signed by the Resolution Professional (formerly, Interim Resolution Professional) ("IRP") appointed under Insolvency and Bankruptcy Code 2016 order pronounced on September 27, 2024 communicated to IRP on September 30, 2024 having C.P.(IB) No. 24/KB/2024. Subsequently, the IRP has been confirmed as the Resolution Professional (RP") during the CoC meeting held on October 28, 2024 (voting results declared on November 07, 2024). The statement has been taken on record by him on 12th August 2025. This statement has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedure applied to financial data and thus provides less



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assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing 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.

We believe that our review provides a reasonable basis for of our qualified opinion. Based on our review for the quarter ended 30th June 2025, we have updated the status accordingly.

Basis of Qualification

Attention is invited to following below mentioned points due which form the basis for the qualified opinion of the financial statements:

As per Indian Accounting Standard -1 "Presentation of Financial Statements" wherein it has been explained by the management that the financial statements have been prepared on going concern basis. The Company has been Insolvency and Bankruptcy Code 2016 filed by Stress Assets Stabilization fund invoking corporate guarantee in the matter of Eastern Sugar & Industries Limited and interim resolution process dated 27.09.2024 communicated to IRP on 30.09.2024 having C.P.(IB) No. 24/KB/2024 which raises concern over going concern ability of company.

Based on our review, except for the possible effects of the matter described in the Basis for Qualification paragraph mentioned above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 date July 5, 2016 and amendment thereto, 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: 12th August 2025
UDIN: 25061505BMIOAJ5118

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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- cirpshsil@gmail.com

Unaudited Financial Results for the quarter ended 30th June, 2025

PART I		Quarter ended			Rs. (in Lakhs)	
					Year ended	
		30.06.2025	31.03.2025	30.06.2024	31.03.2025	31.03.2024
(Refer Notes below)		(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
1	Income from Operations					
	a) Revenue from Operations	-	-	-	-	-
	b) Other Income	0.26	0.45	-	0.45	-
	Total Income [1(a) + 1(b)]	0.26	0.45	-	0.45	-
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	-	-	-	-	-
	d) Employee benefits expenses	-	-	-	-	1.10
	e) Finance Costs	-	-	-	-	-
	f) Depreciation and Amortisation Expense	-	-	-	-	-
	g) Other expenses	18.70	26.47	0.05	42.83	25.34
	Total Expenses [2(a) + 2(g)]	18.70	26.47	0.05	42.83	26.44
3	Profit/(Loss) from continuing Operation before exceptional items and tax (1-2)	(18.44)	(26.02)	(0.05)	(42.37)	(26.44)
4	Exceptional gain/(loss)	-	-	-	-	-
5	Profit/(Loss) from continuing Operation before tax (3-4)	(18.44)	(26.02)	(0.05)	(42.37)	(26.44)
6	Total tax expenses / (credit)	-	-	-	-	-
7	Net Profit/(Loss) for the period from continuing Operation (5-6)	(18.44)	(26.02)	(0.05)	(42.37)	(26.44)
8	Profit/ (loss) from discontinued operations before tax	-	-	-	-	-
9	Tax expense of discontinued operations	-	-	-	-	-
10	Net profit/(loss) from discontinued operation after tax (8-9)	-	-	-	-	-
11	Total profit/(loss) for period (7+10)	(18.44)	(26.02)	(0.05)	(42.37)	(26.44)
12	Other comprehensive income/(loss) after tax	-	-	-	-	3.00
	Total Comprehensive Income for the period (11+12) (Comprising Profit/(Loss) and othe comprehensive income for the period)	(18.44)	(26.02)	(0.05)	(42.37)	(23.44)
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
14	Reserves excluding Revaluation Reserve	-	-	-	(550.74)	(508.37)
16	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	-	-	-	-	-
17	Earnings per equity shares for discontinued Operation (not annualised):					
	(a) Basic earning/ (loss) per share- in Rupees	(0.10)	(0.14)	(0.00)	(0.23)	(0.13)
	(b) Diluted earning/ (loss) per share- in Rupees	(0.10)	(0.14)	(0.00)	(0.23)	(0.13)
18	Earnings per equity shares for continued and discontinued Operation (not annualised):					
	(a) Basic earning/ (loss) per share- in Rupees	(0.10)	(0.14)	(0.00)	(0.23)	(0.13)
	(b) Diluted earning/ (loss) per share- in Rupees	(0.10)	(0.14)	(0.00)	(0.23)	(0.13)

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 ended June 30, 2025, have been presented to Committee of Creditors at the meeting held on August 12, 2025. 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 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.
- Figures have been re-grouped/ re-arranged wherever necessary.
- The financial results have been signed by the Resolution Professional appointed via the Hon'ble NCLT, Kolkata Bench order dated September 27, 2024, initiating the CIRP under the IBC, 2016. Mr. Sandeep Khaitan was appointed as the Interim Resolution Professional and later confirmed as the Resolution Professional. The signing aligns with Section 17(2) of the IBC.

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Place: Kolkata

Date: 12/08/2025

Shree Hanuman Sugar and Industries Limited
Under CIRP

For Shree Hanuman Sugar & Industries Limited

Sandeep Khaitan
Insolvency Professional

Reg. No. IBB/PA-001/IP-P0 Resolution Professional

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- cirpshsil@gmail.com

Unaudited Segment wise reporting of revenue, results and capital employed for the quarter ended 30th June, 2025

Particulars	Rs. (in Lakhs)				
	Quarter ended		Year ended		
	30.06.2025 (Unaudited)	31.03.2025 (Audited)	30.06.2024 (Unaudited)	31.03.2025 (Audited)	31.03.2024 (Audited)
1. Segment Revenue (Net Sale/Income from each segment)					
(a) Segment - Sugar	0.26	0.45	-	0.45	-
(b) Segment - Construction	-	-	-	-	-
(C) Others	-	-	-	-	-
Less: Inter Segment Revenue	-	-	-	-	-
Net Sales/Income from Operations	0.26	0.45	-	0.45	-
2. Segment Results					
Profit/(Loss) before tax & interest & depreciation from each Segment					
(a) Segment - Sugar	(18.44)	(26.02)	(0.05)	(42.37)	(26.44)
(b) Segment - Construction	-	-	-	-	-
(C) Others	-	-	-	-	-
Less: Finance Costs	-	-	-	-	-
Less: Depreciation and amortisation expenses	-	-	-	-	-
Add: Finance Income	-	-	-	-	-
Total Profit/(Loss) before tax	(18.44)	(26.02)	(0.05)	(42.37)	(26.44)
Less: Tax	-	-	-	-	-
Total Profit after tax	(18.44)	(26.02)	(0.05)	(42.37)	(26.44)
Other Comprehensive income					
(a) Segment - Sugar	-	-	-	-	3.00
(b) Segment - Construction	-	-	-	-	-
(C) Others	-	-	-	-	-
Total Comprehensive Income					
(a) Segment - Sugar	(18.44)	(26.02)	(0.05)	(42.37)	(23.44)
(b) Segment - Construction	-	-	-	-	-
(C) Others	-	-	-	-	-
3. (Segment Assets - Segment Liabilities)					
Segment Asset					
(a) Segment - Sugar	24,157.25	23,962.51	23,902.79	23,962.51	23,902.96
(b) Segment - Construction	-	-	-	-	-
(C) Others	-	-	-	-	-
Total Segment Asset (A)	24,157.25	23,962.51	23,902.79	23,962.51	23,902.96
Segment Liabilities					
(a) Segment - Sugar	8,899.89	8,686.71	8,584.67	8,686.71	8,584.79
(b) Segment - Construction	-	-	-	-	-
(C) Others	-	-	-	-	-
Total Segment Liabilities (B)	8,899.89	8,686.71	8,584.67	8,686.71	8,584.79
Total (A-B)	15,257.36	15,275.80	15,318.12	15,275.80	15,318.17

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Place: Kolkata
Date: 12/08/2025

For Shree Hanuman Sugar & Industries Limited Limited
Under CIRP

Sandeep Khaitan
Resolution Professional
Insolvency Professional
Reg. No. IBB/I/PA-001/PP-P00532/2017-18/10957