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

7th November, 2025

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 September 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 September, 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. November 07, 2025.

The Meeting commenced at 5.00 P.M. and is concluded at 06.30 P.M. on 07th November, 2025.

This is for your information and records.

Thanking you,

For Shree Hanuman Sugar & Industries Limited

Shree Hanuman Sugar and Industries Limited
Under CIRP
Sandeep Khaitan
Insolvency Professional
Reg. No. IBBI/IPA-001/IP-P00532/2017-18/10957

Resolution Professional
IBBI/IPA-001/IPP00532/2017-2018/10957

Encl: As above

B D S & CO.
Chartered Accountants

Head Office : 35A, Raja Basanta Roy Road
2nd Floor, Kolkata - 700 029
Ph. (Off.) : +91 9007058127 +91 9830022057
Email : contact@bharatds.com
bharatsarawgee@bdsco.in
Website : www.bdsco.in

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 September ,2025 and year to date from 1st April 2025 to 30th September 2025 prepared as per the applicable Indian Accounting Standard ("Ind 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 first 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 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 our qualified opinion. Based on our review for the quarter ended 30th September 2025 and year to date from 1st April,2025 to 30th September 2025, we have updated the status accordingly.

BDS & CO. Kolkata Chartered Accountants

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 admitted into 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

BDS & CO. Kolkata Chartered Accountants

Shweta Bagaria Sarawgee

Shweta Bagaria Sarawgee
Partner
Membership No. 061505
ICAI Firm Registration No. 326264E

Place: Kolkata
Date: 7th November, 2025
UDIN: 25063679BMLXYT5817

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 and capital employed for the quarter ended 30th September, 2025

Rs. (in Lakhs)

Particulars	Quarter ended			Year ended	
	30.09.2025 (Unaudited)	31.03.2025 (Audited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)	31.03.2024 (Audited)
1. Segment Revenue (Net Sale/Income from each segment)					
(a) Segment - Sugar	0.69	0.45	-	0.45	-
(b) Segment - Construction	-	-	-	-	-
(C) Others	-	-	-	-	-
Less: Inter Segment Revenue	-	-	-	-	-
Net Sales/Income from Operations	**0.69**	**0.45**	-	**0.45**	-
2. Segment Results Profit/(Loss) before tax & interest & depreciation from each Segment					
(a) Segment - Sugar	-52.54	-26.02	-7.08	-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	**-52.54**	**-26.02**	**-7.08**	**-42.37**	**-26.44**
Less: Tax	-	-	-	-	-
Total Profit after tax	**-52.54**	**-26.02**	**-7.08**	**-42.37**	**-26.44**
Other Comprehensive income					**3.00**
(a) Segment - Sugar	-	-	-	-	-
(b) Segment - Construction	-	-	-	-	-
(C) Others	-	-	-	-	-
Total Comprehensive Income					
(a) Segment - Sugar	-52.54	-26.02	-7.08	-42.37	-23.44
(b) Segment - Construction	-	-	-	-	-
(C) Others	-	-	-	-	-
3. (Segment Assets - Segment Liabilities)					
Segment Asset					
(a) Segment - Sugar	24,110.45	23,962.51	23,902.77	23,962.51	23,902.96
(b) Segment - Construction	-	-	-	-	-
(C) Others	-	-	-	-	-
Total Segment Asset (A)	**24,110.45**	**23,962.51**	**23,902.77**	**23,962.51**	**23,902.96**
Segment Liabilities					
(a) Segment - Sugar	8,887.19	8,686.71	8,591.68	8,686.71	8,584.79
(b) Segment - Construction	-	-	-	-	-
(C) Others	-	-	-	-	-
Total Segment Liabilities (B)	**8,887.19**	**8,686.71**	**8,591.68**	**8,686.71**	**8,584.79**
Total (A-B)	**15,223.26**	**15,275.80**	**15,311.09**	**15,275.80**	**15,318.17**

UDIN: 25063679BMLXYT5817
Place: Kolkata
Date: 07/11/2025

Shree Hanuman Sugar and Industries Limited
Under CIRP For Shree Hanuman Sugar & Industries Limited

Sandeep Khaitan
Insolvency Professional
Reg. No. IBBI/IPA-001/IP-P00048/2017-18/10957
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- info@hanumansugar.com/shsil@nopany.in

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

Rs. (in Lakhs)

	PART I	Quarter ended			Year ended	
		30.09.2025	31.03.2025	30.09.2024	31.03.2025	31.03.2024
		(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
	(Refer Notes below)					
1	**Income from Operations**	-	-	-	-	-
	a) Revenue from Operations	0.69	0.45	-	0.45	-
	b) Other Income	**0.69**	**0.45**	-	**0.45**	-
	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	-	-	-	-	1.10
	d) Employee benefits expenses	-	-	-	-	-
	e) Finance Costs	-	-	-	-	-
	f) Depreciation and Amortisation Expense	53.24	26.47	7.08	42.83	25.34
	g) Other expenses	**53.24**	**26.47**	**7.08**	**42.83**	**26.44**
	Total Expenses [2(a) + 2(g)]	**(52.54)**	**(26.02)**	**(7.08)**	**(42.37)**	**(26.44)**
3	**Profit/(Loss) from continuing Operation before exceptional items and tax (1-2)**	-	-	-	-	-
4	Exceptional gain/(loss)	**(52.54)**	**(26.02)**	**(7.08)**	**(42.37)**	**(26.44)**
5	**Profit/(Loss) from continuing Operation before tax (3-4)**	-	-	-	-	-
6	Total tax expenses / (credit)	**(52.54)**	**(26.02)**	**(7.08)**	**(42.37)**	**(26.44)**
7	**Net Profit/(Loss) for the period from continuing Operation (5-6)**	-	-	-	-	-
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)**	**(52.54)**	**(26.02)**	**(7.08)**	**(42.37)**	**(26.44)**
11	**Total profit/(loss) for period (7+10)**	-	-		-	3.00
12	Other comprehensive income/(loss) after tax	**(52.54)**	**(26.02)**	**(7.08)**	**(42.37)**	**(23.44)**
13	**Total Comprehensive Income for the period (11+12) (Comprising Profit/(Loss) and othe comprehensive income for the period)**	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00
14	**Paid-up equity share capital (face value of Rs. 10/- per share)**	-	-	-	(550.74)	(508.37)
15	Reserves excluding Revaluation Reserve					
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):	(0.28)	(0.14)	(0.04)	(0.23)	(0.13)
	(a) Basic earning/ (loss) per share- in Rupees	(0.28)	(0.14)	(0.04)	(0.23)	(0.13)
	(b) Diluted earning/ (loss) per share- in Rupees					
18	Earnings per equity shares for continued and discontinued Operation (not annualised):	(0.28)	(0.14)	(0.04)	(0.23)	(0.13)
	(a) Basic earning/ (loss) per share- in Rupees	(0.28)	(0.14)	(0.04)	(0.23)	(0.13)
	(b) Diluted earning/ (loss) per share- in Rupees					

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 ended September 30, 2025, have been presented to Committee of Creditors at the meeting held on November 07, 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

2 The Company operates in two segment- sugar & construction. Hence segment reporting under IND AS - 108 is enclosed.

4 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.

5 Figures have been re-grouped/ re-arranged wherever necessary.

6 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.

BDS & CO. Kolkata Chartered Accountants

UDIN: 25063679BMLXYT5817

Place: Kolkata

Date: 07/11/2025

Shree Hanuman Sugar and Industries Limited
Under CIRP

For Shree Hanuman Sugar & Industries Limited

Sandeep Khaitan
Insolvency Professional
Reg. No. IBBI/IPA-001/IP-P[illegible]2/2017-18/10957

Resolution Professional

SHREE HANUMAN SUGAR & INDUSTRIES LTD
CIN:L15432WB1932PLC007276

BALANCE SHEET AS AT 30TH SEPTEMBER, 2025
(Amount in INR lakh, unless otherwise stated)

	Particulars	Note No.	As at 30-09-2025	As at 31-Mar-25
I.	ASSETS			
	Non- Current Assets			
a)	Property, Plant & Equipment	3	23724.19	23724.19
b)	Capital Work in Progress	3b		-
b)	Financial Assets			
	(i) Investments	4	44.79	44.79
	Sub Total		23,768.98	23,768.98
	Current Assets			
a)	Inventories	5	11.25	11.25
b)	Financial Assets			
	i) Cash & Cash Equivalents	6	207.53	66.32
	ii) Loans	7	90.56	90.56
c)	Other Current Assets	8	32.13	25.41
	Sub Total		341.47	193.53
	TOTAL		24,110.45	23,962.51
II.	EQUITY & LIABILITIES			
	Equity			
a)	Equity Share Capital	9	1,850.00	1,850.00
b)	Other Equity	10	13,373.26	13,425.80
			15,223.26	15,275.80
	Current Liabilities			
a)	Financial Liabilities			
	i) Borrowings	11	5,583.90	5,583.90
	ii) Trade Payables	12		
	a. MSME		-	-
	b. Others		577.34	577.34
b)	Provisions	13	561.06	561.06
c)	Current Tax Liabilities (Net)	14	408.41	408.41
d)	Other current liabilities	15	1,756.48	1,556.00
			8,887.19	8,686.71
	TOTAL		24,110.45	23,962.51
	Significant Accounting Policies	1 & 2		

The accompanying notes are an integral part of these financial statements.

As per our report attached of even date
For B D S & Co.
Chartered Accountants
Firm Registration No. 326264E

Shweta Bagaria Sarawgee
Shweta Bagaria Sarawgee
Partner
Membership No. 063679
UDIN: 25063679BMLXYT5817
Place : Kolkata
Dated : 07/11/2025

Shree Hanuman Sugar and Industries Limited
Under CIRP
For and on behalf of the Board of Directors
By the Resolution Professional of the company

Sandeep Khaitan
Insolvency Professional
Reg. No. IBBI/IPA-001/IP-P00532/2017-18/10957

Sandeep Khaitan
IBBI/IPA-001/IP-P00532/2017-18/10957
Signed in accordance with Sec 17(2)(e)of the IBC, 2016 by the RP. Prepared based on the information provided by suspended management and CIRP transactions

SHREE HANUMAN SUGAR & INDUSTRIES LTD
CIN:L15432WB1932PLC007276
STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON 30TH SEPTEMBER, 2025
(Amount in INR lakh, unless otherwise stated)

Particulars	Note No	As at 30-09-2025	For Year ended 31-Mar-25
Revenue			
Revenue From Operations		-	-
Other Income	16	0.69	0.45
Total Income		**0.69**	**0.45**
Expenses			
Cost of Materials Consumed		-	-
Change in Inventories of Finished Goods	17	-	-
Depreciation & Impairment	3	-	-
Employee Benefits Expense	18	-	-
Other Expenses	19	53.24	42.83
Total Expenses		**53.24**	**42.83**
Profit Before Tax		(52.54)	(42.37)
Less: Tax Expenses			
(a) Current Tax		-	-
(b) Deferred Tax		-	-
(c) Income tax eariler year		-	-
Profit for the year		(52.54)	(42.37)
Other Comprehensive Income			
Items that will not be reclassified to statement of profit and loss			
(a) Changes in Fair Value of Investment in Equity Shares		-	-
(b) Income tax relating to items that will not be reclassified to profit or loss		-	-
(c) Fair value changes on revaluation of property plant and equipment		-	-
(d) Income tax relating to items that will not be reclassified to profit or loss		-	-
Other Comprehensive Income (net of tax)		-	-
Total Comprehensive Income for the year		(52.54)	(42.37)
Earnings per share (of ₹ 10/-each)			
(a) Basic	22(4)	(0.28)	(0.23)
(b) Diluted	22(4)	(0.28)	(0.23)

Significant Accounting Policies 1&2
The accompanying notes are an integral part of these financial statements.

As per our report attached of even date
For B D S & Co.
Chartered Accountants
Firm Registration No. 326264E

Shweta Bagaria Sarawgee
Shweta Bagaria Sarawgee
Partner
Membership No. 063679
UDIN: 25063679BMLXYT5817
Place : Kolkata
Dated: 07/11/2025

Shree Hanuman Sugar and Industries Limited
Under CIRP
For and on behalf of the Board of Directors
By the Resolution Professional of the company
Sandeep Khaitan
Insolvency Professional
Reg. No. IBBI/IPA-001/IP-P00532/2017-18/10957

Sandeep Khaitan
IBBI/IPA-001/IP-P00532/2017-18/10957
Signed in accordance with Sec 17(2)(e)of the IBC, 2016 by the RP. Prepared based on the information provided by suspended management and CIRP transactions

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, cirpshsil@gmail.com

Standalone Statement of Cash Flow

Rs. in Lakhs

PARTICULARS	As at 30.09.2025		As at 30.09.2024	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax	(52.54)		(7.08)	
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	**(52.54)**		**(7.08)**	
ADJUSTMENT FOR				
Change in other non current assests	-		-	
Change in Trade Receivables	-		-	
Change in Loans & Advances				
Change in Other Current Assets	(6.72)			
Change in other Current Liabilities	200.48		(2.06)	
Change in provisions	-		-	
CASH GENERATED FROM OPERATIONS	**193.76**		**-2.06**	
NET CASH FROM OPERATING ACTIVITIES BEFORE TAXES PAID				
Taxes Paid During The Year	-		-	
NET CASH FROM OPERATING ACTIVITIES (A)	**141.22**		**(9.14)**	
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	0.00		8.95	
Repayment of Long Term Borrowings	-		-	
NET CASH USED IN FINANCING ACTIVITIES (C)	-		**8.95**	
D. NET INCREASED/(DECREASE) IN CASH & CASH EQUIVALENT (A+B+C)		**141.22**		**(0.19)**
Cash and Cash Equivalents at the beginning of the year		66.32		11.19
Cash and Cash Equivalents at the end of the year		**207.53**		**11.00**

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.

Kolkata
Chartered Accountants

UDIN: 25063679BMLXYT5817
Place: Kolkata
Date: 07/11/2025

Shree Hanuman Sugar and Industries Limited
For Shree Hanuman Sugar & Industries Limited

Sandeep Khaitan
Insolvency Professional
Reg. No. IBBI/IPA-001/IP-P00332/2017-18/10967