



RANA SUGARS LIMITED

REGD. OFFICE: SCO 49-50, SECTOR 8-C, MADHYA MARG CHANDIGARH- 160 009 (INDIA)

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RSL/21-22/CS

November 12, 2021

Sub: Outcome of Board Meeting

Ref: Regulation 30 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015

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For RANA SUGARS LIMITED

MANMOHAN K RAINA

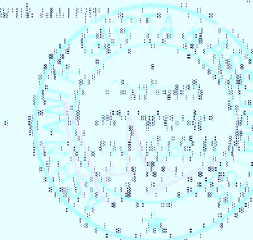
1. The first part of the report is a general statement of the purpose and scope of the study. It is followed by a brief review of the literature on the subject. The second part of the report is a description of the methods used in the study. This includes a description of the subjects, the materials, and the procedures. The third part of the report is a presentation of the results of the study. This includes a description of the data and a discussion of the findings. The fourth part of the report is a conclusion and a list of references.

The purpose of this study was to investigate the effects of a new teaching method on student learning. The study was conducted in a classroom setting with 30 students. The results of the study showed that the new teaching method had a positive effect on student learning. The students who used the new method scored significantly higher on the tests than the students who used the traditional method.

The conclusion of the study is that the new teaching method is more effective than the traditional method. This suggests that the new method should be used in classrooms to improve student learning.

The following table shows the results of the study. The first column shows the student's name, the second column shows the student's score on the test, and the third column shows the student's grade.

Student Name	Score	Grade
John Doe	85	B
Jane Smith	78	C
Bob Johnson	92	A
Alice Brown	88	B
Charlie White	75	C
Diana Green	82	B
Frank Black	79	C
Grace King	90	A
Henry Lee	86	B
Ivy Hill	77	C
Jack Adams	89	B
Karen Baker	76	C
Liam Clark	83	B
Mia Evans	74	C
Noah Foster	91	A
Olivia Garcia	87	B
Peter Hall	73	C
Quinn Harris	84	B
Rachel Ives	72	C
Samuel King	89	B
Tina Lee	71	C
Uma Miller	86	B
Victor Moore	70	C
Wendy Nelson	81	B
Xavier Ortiz	75	C
Yara Perez	88	B
Zoe Quinn	74	C



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Liam Clark	83	B
Mia Evans	74	C
Noah Foster	91	A
Olivia Garcia	87	B
Peter Hall	73	C
Quinn Harris	84	B
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RANA SUGARS LIMITED
Balance sheet as at 30th September, 2021
All amounts in INR in lakhs, unless otherwise stated

Particulars	30.09.2021	31.03.2021
	Unaudited	Audited
ASSETS		
(A) NON CURRENT ASSETS		
a Property, Plant and Equipment	42,365.10	42,365.10
(B) CURRENT ASSETS		
a Inventories		
b Financial Assets	12,400.00	37,321.87
(i) Trade Receivables		
(ii) Cash & Cash Equivalents	9,566.54	14,072.26
(iii) Bank Balance other than (ii) above	967.59	6,693.88
(iv) Loans	1,369.05	971.26
(v) Other Financial Assets	1,286.37	3,112.72
c Other Current Assets	-	-
d Prepayments	9,694.42	5,797.65
(C) Assets classified as held for Sale	306.48	394.68
Total Assets	83,361.29	113,632.99
EQUITY AND LIABILITIES		
(D) EQUITY		
a Equity Share capital	15,353.95	15,353.95
b Other Equity		
(i) Equity Component of Compound Financial Instrument	2,811.16	2,811.16
(ii) Reserve & Surplus	14,099.00	7,497.50
(iii) Other Reserves	10,645.23	10,645.23
Total Equity	42,909.34	36,307.84
(E) LIABILITIES		
I Non Current Liabilities		
a Financial Liabilities		
Borrowings	10,216.81	11,081.80
Lease Liabilities	424.96	36.36
b Provisions	767.73	742.23
c Government Grant	83.20	83.20
d Deferred Tax Liabilities (Net)	-	-
e Other Non-Current Liabilities	-	-
II Current Liabilities		
a Financial Liabilities		
(i) Borrowings	6,623.47	6,790.67
(i)(a) Lease Liabilities	115.10	11.43
(ii) Trade payables Due to :		
- Micro & Small Enterprises	101.99	279.60
- Other than Micro & Small Enterprises	11,502.63	49,558.97
(iii) Other Current Financial Liabilities	-	-
b Other Current Liabilities	10,490.92	8,615.75
c Provisions	103.27	103.27
d Government Grant	21.87	21.87
Total Equity & Liabilities	83,361.29	113,632.99

For RANA SUGARS LIMITED

Date: 12.11.2021

Place: Bilaspur



RANA VEER PRATAP SINGH
DIRECTOR
DIN: 00076808

RANA SUGARS LIMITED			
Statement of Cash Flows for the year ended 30th September, 2021			
All amounts in INR in Lakhs , unless otherwise stated			
Particulars	30.09.2021	31.03.2021	
A Cash flow from operating activities	(Unaudited)	(Audited)	
1 Profit/(Loss) before tax	6,601.40	15,756.60	
2 Adjustments to reconcile profit before tax to net cash flows:			
Depreciation and Amortisation Expense	1,350.57	2,701.14	
Loan written back	-	(7,204.84)	
Interest income	(12.94)	(83.85)	
(Profit)/ loss on sale/discard of property, plant & Equipment	-	65.25	
Finance costs	896.70	1,841.03	
	2,234.33	(2,681.27)	
3 Operating profit before working capital adjustments (1+2)	8,835.83	13,075.42	
4 Working capital adjustments:			
(Increase)/Decrease Trade and Other Receivables and Prepayments	2,515.18	4,027.05	
(Increase)/Decrease in Inventories	24,921.88	(7,067.68)	
Increase/(Decrease) Trade and Other Payables and Provisions	(36,333.28)	4,487.19	
	(8,896.23)	1,446.55	
5 Cash generated from operations (3+4)	(60.40)	14,521.97	
6 Taxes (paid) /refund	-	-	
7 Net cash flows from operating activities (5-6)	(60.40)	14,521.97	
B Cash flow from Investing activities:			
Purchase of Property, Plant and Equipment	(3,844.61)	(6,198.84)	
Assets Regrouped under CWIP/(Assets Classified as Held for Sale)			
Proceeds from disposal of PPE		39.25	
Purchase of investments			
Fixed deposits redeemed from banks	(397.79)	918.91	
Purchase of shares of associates	0.20	(0.20)	
Interest received	12.94	83.85	
Net cash used in investing activities:	(4,229.26)	(5,157.03)	
C Cash flow from financing activities:			
Proceeds/(Repayments) of Long Term Borrowings (Net)	430.83	110.98	
Proceeds/(Repayments) of Short Term Borrowings (Net)	(348.08)	(2,770.65)	
Increase/(Decrease) in Unsecured Loans	(622.66)	(3,130.20)	
Interest paid	(896.70)	(1,841.03)	
Net cash used in financing activities:	(1,436.62)	(7,630.91)	
D Net change in Cash and Cash Equivalents (A+B+C)	(5,726.27)	1,734.04	
E - 1 Cash and Cash Equivalents at the beginning of the year	6,693.86	4,959.83	
E - 2 Cash and cash equivalents at year end	967.59	6,693.86	

For RANA SUGARS LIMITED

Date: 12.11.2021
Place: Chandigarh




RANA VEER PRATAP SINGH
DIRECTOR
DIN: 00076808

RANA SUGARS LIMITED							
Registered Office: SCO 49-50, Sector 8-C, Madhya Marg, Chandigarh - 160009							
Segment Reporting for the Period/ Quarter ended 30th September, 2021							
Sr. No.	Particulars	3 Months Ended	Preceding 3 Months Ended	Corresponding 3 Months Ended	Six Months Ended	Corresponding Six Months Ended	(Rs. in Lakhs) Year Ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.	Segment Revenue (Net Sales /Income from each Segment, should be disclosed under this head)						



(Signature)
 Ashwani & Gupta & Associates
 Chartered Accountants
 FCA, BSCA

ASHWANI K GUPTA & ASSOCIATES

CHARTERED ACCOUNTANTS

H.No. 1044-A, Sector-2, Panchkula

Ph.: 0172-4183664, Mob.: 9888398905

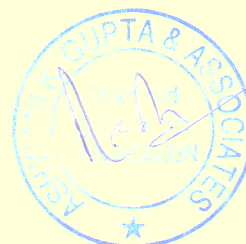
E-mail : ashwanigupta58@gmail.com



Independent Auditor's Review Report on the Unaudited Standalone Ind AS Financial Results for the Quarterly and Six months ended September 30, 2021 of RANA SUGARS LIMITED pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To
The Board of Directors,
Rana Sugars Limited

1. We have reviewed the accompanying Statement of Standalone Unaudited Ind AS Financial Results of **Rana Sugars Limited** ("the Company") for the quarter ended September 30, 2021 and year to date from April 01, 2021 to September 30, 2021 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, 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 thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report 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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



4. Based on our review conducted as stated in paragraph 3 above and subject to the