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E-mail : shsil@nopathy.in / info@hanumansugar.com, Website : www.hanumansugar.com
CIN : L15432WB1932PLC007276

Sub: Outcome of Board Meeting with Financial Results

Shree Hanuman

B D S & CO.

Chartered Accountants



Head Office : 35A, Raja Basanta Roy Road
2nd Floor, Kolkata -700 029
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Independent Auditor's Report on Quarterly and Year to Date Audited Financial 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

Qualified Opinion

We have audited the accompanying Statement of quarterly and year to date Financial Results of **Shree Hanuman**



The company has not provided for interest expense on borrowings and advances received from parties. This has resulted in non compliance of Sec 73 to Sec 76 of Companies Act 2013. The management has not been able to provide confirmation statements regarding certain parties.

e) Non confirmation of Balances

The balance of Borrowings, Loans and advances, Other Current Assets; Trade Payables and Other Current Liabilities are taken as appearing in the books of accounts. In view of non-reconciliation/confirmation and also in view of pending dispute with some of the parties (as informed by the management), we are not in a position to comment on the correctness of the outstanding balances and resultant impact on the financial statements for the period under audit.

The resultant impact if any arising out of the above observations which may have consequential effect on the year's profit/loss and net asset position of the company at the year end has neither been ascertained nor provided for and operating results for the year are overstated and/or understated to the extent thereof.

thereof.

Impairment of Assets

The plant is inoperative since 2012-2013 and no physical verification of assets has taken place to ascertain the condition of the assets since. In absence of the same, we are unable to comment upon the extent of impairment of assets on account of any permanent damage if any.

Legal Matters

Legal matters as appearing in Contingent Liabilities as of 31.03.21 and any new dispute which has arisen during the year have been reviewed for their subsequent status and ascertainment of contingent liability of the company. Any other legal case if company is involved into for past affairs have not been brought to our information and we are unable to comment upon the consolidated legal position of the company.

The resultant impact if any arising out of the above observations which may have consequential effect on the years profit/loss and net asset position of the company at the year end has neither been ascertained nor provided for and operating results for the year are overstated and /or understated to the extent thereof.

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Responsibilities for Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the Financial statements under the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with the requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained is sufficient and appropriate to provide a basis for our opinion.

Going Concern

The Company's operations from FY2012-13. Thereafter, the plant remained inoperative due to a significant gap between the cost of production and its realization. The company has

f) Impairment of Assets

The condition of the assets since. In absence of the same, we are unable to comment upon the extent of impairment of assets on account of any permanent damage if any.

g) Legal Matters

Legal matters as appearing in Contingent Liabilities as of 31.03.21 and any new dispute which has arisen during the year have been reviewed for their subsequent status and ascertainment of contingent liability of the company.

The resultant impact if any arising out of the above observations which may have consequential effect on the years profit/loss and net asset position of the company at the year end has neither been ascertained nor provided for and operating results for the year are overstated and /or understated to the extent thereof.

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Responsibilities for Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the Financial statements under the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with the requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained is sufficient and appropriate to provide a basis for our opinion.

The Company's operations from FY2012-13. Thereafter, the plant remained inoperative due to a significant gap between the cost of production and its realization. The company has

Material Uncertainty of Going Concern

The Company has ceased operations since FY2012-13. Thereafter, the plant remained inoperative due to technical problems as well as a significant gap between the cost of production and its realization. The company has



Key Audit Matters

Key Audit Matters are those matters that, in our professional judgement, were of most significance in our audit of the Ind AS financial statements of the current period. These matters were addressed in the context of our audit of the Ind AS financial statements as a whole, and informing our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

The company is engaged in two segments 1) Sugar & 2) Construction .The company has ceased its operations from FY2012-13. Thereafter, the plant remained inoperative due to technical problems as well as gap between the cost of production and its realization. The company has incurred loss of Rs.715.38 Lacs in current year as compared to Rs 5975.96 Lacs for the previous year.

Management's Responsibilities for the Financial Results

This Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Statement has been compiled from the related audited financial statements for the year ended March 31, 2023, and interim financial information for the quarter ended March 31, 2023, being the balancing figure between audited figures in respect of the full financial year and the audited year to date figures up to the third quarter of the current financial year. This responsibility includes the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and



- Identify and assess the risks of material misstatement of the financial results, whether due to:

Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing regulations.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.

Materiality is the magnitude of misstatements in the financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other Matter

The Statement includes the results for the Quarter ended March 31, 2023 being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subjected to a limited review by us, as required under the Listing Regulations .

For B D S & Co.

Chartered Accountants

Firm Registration No. 326

Bharat D Sarawgee

(Bharat D Sarawgee)

Partner

Membership No.: 01505



UDIN: 23061505AGWAS66900

Place: Kolkata

Date: 29th day of May

2023

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

Audited Financial Results for the quarter and year ended 31st March 2023

	PART I				
	Quarter ended			Year ended	
	31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
(Refer Notes below)					
1 Income from Operations					
a) Revenue from Operations	-	-	(3.11)	-	-
b) Other Income	-	-	-	-	20.41
Total Income [1(a) + 1(b)]			(3.11)		20.41
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	-	854.76	45.00	857.87
d) Employee benefits expenses	3.30	3.66	1084.39	13.58	1,095.13
e) Finance Costs	-	-	-	-	-
f) Depreciation and Amortisation Expense	-	-	-	-	-
g) Other expenses	644.14	4.42	3991.36	656.81	4,043.36
Total Expenses [2(a) + 2(g)]	692.44	8.08	5930.51	715.39	5,996.36
3 Profit/(Loss) from continuing Operation before exceptional items and tax (1-2)	(692.44)	(8.08)	(5,933.62)	(715.39)	(5,975.95)
4 Exceptional gain/(loss)					
5 Profit/(Loss) from continuing Operation before tax (3-4)	(692.44)	(8.08)	(5,933.62)	(715.39)	(5,975.95)
6 Total tax expenses / (credit)					
7 Net Profit/(Loss) for the period from continuing Operation (5-6)	(692.44)	(8.08)	(5,933.62)	(715.39)	(5,975.95)

Tax expense of discontinued operations	-	-	-	-	-
8 Net profit/(loss) from discontinued operation after tax (8-7)					
Total profit/(loss) for period (7+10)	(692.44)	(8.08)	(5,933.62)	(715.39)	(5,975.95)
Other comprehensive income/(loss) after tax	(15.96)	-	13,545.95	(15.96)	13,545.95
Total Comprehensive Income for the period (11+12) (Comprising Profit/(Loss) and other comprehensive income for the period)	(708.40)	(8.08)	7,612.33	(731.35)	7,570.00
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
Reserves excluding Revaluation Reserve	-	-	(481.92)	233.47	-
Earnings per equity shares for continuing Operation (not annualised)					
(a) Basic earnings/(loss) per share- in Rupees					
(b) Diluted earnings/(loss) per share- in Rupees					
(c) Earnings/(loss) per share for discontinued Operation (not annualised)					
(d) Basic earnings/(loss) per share- in Rupees	(3.83)	(0.04)	41.15	(3.95)	40.82
(e) Diluted earnings/(loss) per share- in Rupees	(3.83)	(0.04)	41.15	(3.95)	40.82
(f) Earnings/(loss) per share for discontinued and discontinued Operation (not annualised)	(3.83)	(0.04)	41.15	(3.95)	40.82
(g) Basic earnings/(loss) per share- in Rupees	(3.83)	(0.04)	41.15	(3.95)	40.82
(h) Diluted earnings/(loss) per share- in Rupees	(3.83)	(0.04)	41.15	(3.95)	40.82

The Standalone Financial Results of Shree Hanuman Sugar & Industries Limited for the quarter and year ended March 31, 2023, have been reviewed by the audit committee and approved by the Board of Directors at their respective meeting held on May 29, 2023. The audit report of the Standalone Financial Results has been 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 figure for the period ended March 31, 2023, included in the Standalone Statement, is the balancing figure between audited figure in respect of the full year ended March 31, 2023, and the figure for the period ended March 31, 2022, as reported in the Standalone Statement for the period ended March 31, 2022.

(b) Diluted earnings/(loss) per share- in Rupees
 17 Earnings per equity shares for discontinued Operation (not annualised)
 (a) Basic earnings/(loss) per share- in Rupees
 (c) Diluted earnings/(loss) per share- in Rupees
 18 Earnings per equity shares for discontinued Operation (not annualised)
 (a) Basic earnings/(loss) per share- in Rupees
 (b) Diluted earnings/(loss) per share- in Rupees
 See accompanying notes

Notes
 The Standalone Financial Results have been reviewed by the Statutory Auditor in accordance with the provisions of the Companies Act, 2013 and the Companies (Audit and Auditors) Rules, 2003. The audit report of the Standalone Financial Results has been 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



Shree Hanuman Sugar and Industries Limited

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Audited Segment wise reporting of revenue, results and capital employed for the quarter and year ended 31st March, 2023

Particulars	Rs. (in Lakhs)				
	Quarter ended			Year ended	
	31.03.2023 (Audited)	31.12.2022 (Unaudited)	31.03.2022 (Audited)	31.03.2023 (Audited)	31.03.2022 (Audited)
1. Segment Revenue (Net Sale/Income from each segment)					
(a) Segment - Sugar	-	-	(3.11)	-	-
(b) Segment - Construction	-	-	-	-	-
(C) Others	-	-	-	-	20.41
Less: Inter Segment Revenue	-	-	-	-	-
Net Sales/Income from Operations	-	-	(3.11)	-	20.41
2. Segment Results					
Profit/(Loss) before tax & interest & depreciation from each Segment					
(a) Segment - Sugar	(692.44)	(8.08)	-	(715.39)	-
(b) Segment - Construction	-	-	-	-	-
(C) Others	-	-	(5,933.62)	-	(5,975.95)
Less: Finance Costs	-	-	-	-	-
Less: Depreciation and amortisation expenses	-	-	-	-	-
Add: Finance Income	-	-	-	-	-
Total Profit/(Loss) before tax	(692.44)	(8.08)	(5,933.62)	(715.39)	(5,975.95)
Less: Tax	-	-	-	-	-
Total Profit after tax	(692.44)	(8.08)	(5,933.62)	(715.39)	(5,975.95)
3. (Segment Assets - Segment Liabilities)					
Segment Asset					
(a) Segment - Sugar	23,915.66	24,608.59	24,621.04	23,915.66	24,621.04
(b) Segment - Construction	-	-	-	-	-
(C) Others	-	-	-	-	-
Total Segment Asset (A)	23,915.66	24,608.59	24,621.04	23,915.66	24,621.04
Segment Liabilities					
(a) Segment - Sugar	8,574.04	8558.57	8,548.07	8,574.04	8,548.07
(b) Segment - Construction	-	-	-	-	-
(C) Others	-	-	-	-	-
Total Segment Liabilities (B)	8,574.04	8,558.57	8,548.07	8,574.04	8,548.07
Total (A-B)	15,341.62	16,050.02	16,072.97	15,341.62	16,072.97

For Shree Hanuman Sugar and Industries Limited

[Signature]

Place: Kolkata
Date: 29/05/2023

Director

UDIN: 23061505 BQ13 ASF 6900



[Signature]

Shree Hanuman Sugar and Industries Limited

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Standalone Statement of Assets & Liabilities

Rs. in Lakhs

Sr. No.	Particulars	As at	
		31.03.2023 (Audited)	31.03.2022 (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	57.86
	(ii) Other non-current financial assets	-	10.11
	Sub-total - Non-current Assets	23,766.10	23,792.17
2	Current Assets		
	(a) Inventories	11.25	56.25
	(b) Fiancial asstes		
	(i) Trade receivables		
	(ii) Cash and cash equivalent	12.09	12.77
	(iii) Advances	91.56	724.16
	(c) Other Current assets	34.66	35.69
	Sub-total - Current Assets	149.56	828.87
	TOTAL - ASSETS	23,915.66	24,621.04
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	1,850.00	1,850.00
	(b) Other equity	13,491.62	14,222.97
	Sub-total - Total Equity	15,341.62	16,072.97
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	5,564.23	5,403.64
	(ii) Trade Payables	577.34	577.34
	(b) Provisions	561.06	561.05
	(c) Current tax liabilities (Net)	408.46	408.46
	(c) Other current liabilities	1462.95	1597.58
	Sub-total - Current Liabilities	8,574.04	8,548.07
	TOTAL - EQUITY AND LIABILITIES	23,915.66	24,621.04

For Shree Hanuman Sugar & Industries Limited

[Signature]

Place: Kolkata

Date: 29/05/2023

Director

UDIN: 23061505 BGGAS6900



[Signature]

Shree Hanuman Sugar and Industries Limited

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Standalone Statement of Cash Flow		Rs. in Lacs	
PARTICULARS	As at 31.03.2023	As at 31.03.2022	
A. CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit Before Tax	(715.39)	(5,975.95)	
ADJUSTMENT FOR			
Depreciation	-	-	
Loss on Sale of Investment	-	171.00	
CWIP Impairment	-	2354.53	
Write off of Balances	628.17	946.46	
Write off of Inventory	45.00	857.87	
Provision of Expenses	-	463.47	
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	(42.22)	(1,182.62)	
ADJUSTMENT FOR			
Change in other non current assets	10.12		
Change in Trade Receivables			
Change in Loans & Advances	4.43	48.81	
Change in Other Current Assets	1.02	236.47	
Change in other Current Liabilities	(134.63)	587.97	
Change in provisions	0.01	24.26	
CASH GENERATED FROM OPERATIONS	(119.05)	1233.23	
NET CASH FROM OPERATING ACTIVITIES BEFORE TAXES PAID			
Taxes Paid During The Year	-	-	
NET CASH FROM OPERATING ACTIVITIES (A)	(161.27)	50.61	
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase Of Fixed Assets			
Sale of Fixed Assets			
Sale of investment		31.50	
Sale of Non-current financial assets			
NET CASH USED IN INVESTING ACTIVITIES (B)	-	31.50	
C. CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from borrowings	160.59	(108.60)	
Repayment of Long Term Borrowings	-	-	
NET CASH USED IN FINANCING ACTIVITIES (C)	160.59	(108.60)	
D. NET INCREASED/(DECREASE) IN CASH & CASH EQUIVALENT (A+B+C)			
		(0.68)	(26.49)
Cash and Cash Equivalents at the beginning of the year		12.77	39.26
Cash and Cash Equivalents at the end of the year		12.09	12.77
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 Shree Hanuman Sugar & Industries Limited

[Signature]

Director

Place: Kolkata
Date: 29/05/2023

UDIN: 23061505BGAS6900



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Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2023

[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Audited Figures (audited figures after adjusting for qualifications)
	1	Turnover / Total income	-	Not Determinable
	2	Total Expenditure	715.39	Do
	3	Net Profit/(Loss)	(715.39)	Do
	4	Earnings Per Share	(3.95)	Do
	5	Total Assets	23,915.66	Do
	6	Total Liabilities	8,574.04	Do
	7	Net Worth	15341.62	Do
	8	Any other financial item(s) (as felt appropriate by the management)	Nil	Do

II. Audit Qualification (each audit qualification separately):

1. a.	<p>Details of Audit Qualification:</p> <ul style="list-style-type: none"> TDS Compliances: Non Compliance of sections 192, 194A, 194J of The Income Tax Act'1961 with respect to TDS on salary; TDS on interest other than interest on securities; TDS on fees for professional & technical services respectively: the company has neither deducted tax nor deposited to the credit of the Central Government
b.	Type of Audit Qualification : Qualified Opinion
c.	Frequency of qualification: repetitive
d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: NA
e.	For Audit Qualification(s) where the impact is not quantified by the auditor:
	(i) Management's estimation on the impact of audit qualification: As the Company has not deducted the TDS, hence the estimation could not be done, hence impact can not be ascertained
	(ii) Management is unable to estimate the impact, reasons: Software used by Sugar factory, has not been in operation since long, hence the normal working and availability of data is effected
	(iii) Auditors' Comments on (i) or (ii) above: There are no comment on (i) & (ii) above
2. a.	Details of Audit Qualification:
b.	<ul style="list-style-type: none"> Generally Accepted Accounting Principles : Company has not complied with Ind AS 19 for accounting of Gratuity, Leave Liabilities and other retirement benefits towards employees in preparation of the financial statements
c.	Type of Audit Qualification : Qualified Opinion
d.	Frequency of qualification: repetitive
e.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: NA
	For Audit Qualification(s) where the impact is not quantified by the auditor:



	(i) Management's estimation on the impact of audit qualification: Initiative has been taken for the updation of the records and thereafter the estimation can be made.
	(ii) If management is unable to estimate the impact, reasons for the same: Due to non-working in the factory there has been no access to the records of the employees.
	(iii) Auditors' Comments on (i) or (ii) above: The management has to adopt measure to get the figures ascertain at the earliest.
3. a.	<ul style="list-style-type: none"> Amounts receivable and payable : <p>The balance of Borrowings, Loans and advances, Other Current Assets; Trade Payables and Other Current Liabilities are taken as appearing in the books of accounts. In view of non-reconciliation/confirmation and also in view of pending dispute with some of the parties (as informed by the management), we are not in a position to comment on the correctness of the outstanding balances and resultant impact on the financial statements for the period under audit</p>
b.	Type of Audit Qualification : Qualified Opinion
c.	Frequency of qualification: repetitive
d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: NA
e.	For Audit Qualification(s) where the impact is not quantified by the auditor:
	(i) Management's estimation on the impact of audit qualification: The figure are reflected in the corresponding heads, confirmation is yet to be awaited
	(ii) If management is unable to estimate the impact, reasons for the same: NA
	(iii) Auditors' Comments on (i) or (ii) above: The account confirmations, shall resolve the issues of pending disputes.
4. a.	<ul style="list-style-type: none"> Provision of Depreciation on its Fixed Assets: <p>The company has not provided for depreciation on Fixed Assets since 2014, including the period covered under this audit.</p>
b.	Type of Audit Qualification : Qualified Opinion
c.	Frequency of qualification: repetitive
d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: NA
e.	For Audit Qualification(s) where the impact is not quantified by the auditor:
	(i) Management's estimation on the impact of audit qualification: NA
	(ii) If management is unable to estimate the impact, reasons for the same: The Sugar factory has not been in operation since long, hence the normal working and availability of data is effected. Due to no access of data, company has been unable to ascertain exact amount of depreciation.
	(iii) Auditors' Comments on (i) or (ii) above: There are no coment on (i) & (ii) above
5. a.	<ul style="list-style-type: none"> Interest Non provision : <p>The company has not provided for interest expense on borrowings and advances received from parties. This has resulted in non compliance of Sec 73 to Sec 76 of Companies Act 2013. The management has not been able to provide confirmation statements regarding certain parties.</p>
b.	Type of Audit Qualification : Qualified Opinion
c.	Frequency of qualification: repetitive
d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: NA
e.	For Audit Qualification(s) where the impact is not quantified by the auditor:
	(i) Management's estimation on the impact of audit qualification: Initiative has been taken for the updation of the records and thereafter the estimation can be made.



For Shree Hanuman Sugar & Industries Ltd.



Sangeeta Roy
Chairperson of Audit Committee

For BDS & Co.,

Chartered Accountants

FR No. - 326264E
For BDS & Co.

Chartered Accountants

FRN - 326264E
CA Bharat D. Sarawade
Partner

M.No. - 061505
Bharat D Sarawade

Partner

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