



Prudential Sugar Corporation Limited

Regd. Office : "Akash Ganga" Plot No. 144, Srinagar Colony, Hyderabad - 500 073. T.S. INDIA
Tel : +91-40-67334412, Fax : +91-40-67334433 | Email : pscl.secretarial@gmail.com | www.prudentialsugar.com
CIN : L15432TG1990PLC032731

Ref: PSCL/NSE/2021-22/

September 15, 2021

Listing Compliance
National Stock Exchange of India Limited,
Exchange Plaza,
Plot no. C/1, G Block,
Bandra-Kurla Complex
Bandra (E)
Mumbai - 400 051

Sub: Clarification for Financial results for Q E. 30.06.2021

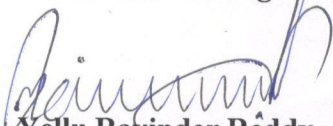
Dear Sir/Madam,

1. Segment details not submitted- Not Applicable, Segment details not applicable already mentioned in last number Notes after the end of Result.
2. Revised Financial Result for June 30, 2021 along with Audit report.

You are requested to take the above on record and do the needful.

Yours faithfully,

For Prudential Sugar Corporation Limited


Yellu Ravinder Reddy
Director
DIN. 00011040



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CIN : L15432TG1990PLC032731

Ref: PSCL/BSE& NSE/2021/Auj-02

Date: 13/08/2021

To
Corporate Relations Manager
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

To
Asst. Vice President
National Stock Exchange of India Limited
Exchange Plaza Block G, C 1, Bandra Kurla
Complex, G Block BKC, Bandra Kurla
Complex, Bandra East,
Mumbai – 400051

To
The Secretary
The Calcutta Stock Exchange Limited
#7, Lyons Range, Murgighata,
Dalhousie,
Kolkata – 700 001

Dear Sir/Madam,

Sub: Outcome of the Board Meeting of the Company held on August 13, 2021;
BSE Script Code: 500342 & NSE Script Code: PRUDMOULI

Ref: Regulation 33& 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

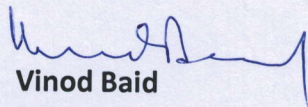
In the just concluded Meeting of the Board of Directors of the Company, the Board has considered and approved

1. Unaudited (Standalone and Consolidated) Financial Statements for the Quarter ended June 30, 2021 (annexed herewith);
2. Limited Review Report from the Statutory Auditors on Unaudited (Standalone and Consolidated) Financial Statements for the Quarter ended June 30, 2021 (annexed herewith).

This intimation is also being uploaded on the Company website: www.prudentialsugar.com.

We request you to take the above information on record and acknowledge receipt of the same.
Thanking you,

Yours Truly,
For Prudential Sugar Corporation Limited


Vinod Baid
Director
DIN NO.00010142

Encl. a/a



PRUDENTIAL SUGAR CORPORATION LIMITED

CIN: L15432TG1990PLC032731

Reg off Add: Akash Ganga, 04th Floor, Plot No.144, Srinagar Colony, Hyderabad - 500 073, Telangana State, India

S.No.	Part - I: Standalone Statement of Audited Results for the Quarter Ended March 31, 2021	(Rs. In Lakhs)							
		Standalone				Consolidated			
		3 Months Ended			Year Ended	3 Months Ended			Year Ended
Particulars	30-06-2021	31-03-2021	30-06-2020	(31-03-2021)	30-06-2021	31-03-2021	30-06-2020	(31-03-2021)	
	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	
1	Revenue								
	a) Income from operations	-	-	-	-	-	-	-	-
	b) Other Income	62.76	52.67	56.33	227.60	103.17	50.43	116.93	424.86
	Total Revenue (a+b)	62.76	52.67	56.33	227.60	103.17	50.43	116.93	424.86
2	Expenses								
	a) Cost of Materials Consumed	-	-	-	-	-	-	-	-
	b) Purchase of stock-in-trade	-	-	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and stock-in-Trade	-	-	-	-	-	-	-	-
	d) Employee benefits expenses	9.87	13.47	15.83	59.46	14.73	19.55	22.90	85.62
	e) Finance Cost	-	-	-	-	-	-	-	-
	f) Depreciation and amortization expense	0.29	0.35	0.36	1.42	0.29	0.35	0.36	1.42
	g) Other expenses	17.67	11.46	15.81	62.70	24.38	13.72	29.82	95.60
	Total Expenses	27.83	25.28	32.00	123.58	39.40	33.62	53.08	182.64
3	Profit / (Loss) from operations before exceptional items (1-2)	34.93	27.39	24.33	104.02	63.77	16.81	63.85	242.22
4	Exceptional Items	-	-	-	-	-	-	-	-
5	Profit / (Loss) from before tax (3 ± 4)	34.93	27.39	24.33	104.02	63.77	16.81	63.85	242.22
6	Tax Expense								
	(a) Current Tax	9.72	9.78	6.08	28.94	17.74	12.28	15.96	68.63
	(b) Deferred Tax	-	-	-	-	-	-	-	-
	Total Tax Expenses	9.72	9.78	6.08	28.94	17.74	12.28	15.96	68.63
7	Net Profit / (Loss) after tax but before prior period items (5-6)	25.21	17.61	18.25	75.08	46.03	4.53	47.89	173.59
8	Share of Profit/(loss) of Subsidiary, Associate and JV using for Equity Method	-	-	-	-	-	-	-	-
9	Total Profit/(loss) fro period from Continuing Operations (7+8)								
10	Prior period Item	-	-	-	-	-	-	-	-
11	Net Profit / (Loss) after taxes, Extraordinary items, Prior period items (9+10)	25.21	17.61	18.25	75.08	46.03	4.53	47.89	173.59
12	Other Comprehensive Income								
	(A) (i) Items that will not be reclassified to profit or loss								
	(ii) Income-tax relating to items that will not be reclassified to profit or loss								
	(B) (i) Items that will be reclassified to profit or loss								
	(ii) Income-tax relating to items that will be reclassified to profit or loss								
	Other Comprehensive Income (net)								
13	Total Comprehensive Income for the Period	25.21	17.61	18.25	75.08	46.03	4.53	47.89	173.59
14	Paid-up equity share capital of Rs.10 Each	3,312.70	3,312.70	3,312.70	3,312.70	3,312.70	3,312.70	3,312.70	3,312.70
15	Other Equity				4,225.57				5,565.85
16	i) Earnings Per Share (before extraordinary items) (of Rs.10/- each) (not annualized):								
	a) Basic	0.08	0.05	0.06	0.23	0.14	0.01	0.15	0.52
	b) Diluted								
	ii) Earnings Per Share (after extraordinary items) (of Rs.10/- each) (not annualized):								
	a) Basic								
	b) Diluted								
	See accompanying note to the Financial Results								

Note

- The above Standalone & Consolidated Unaudited Financial Results have been approved and taken on record by the board of Directors at its meeting held on 13.08.2021
- The Company has adopted Indian Accounting Standards ("Ind As") with effect from April 1,2017.,Accordingly , the financial results for the quarter ended 30th June,2021 have been prepared in accordance with Ind AS, the recognition and measurement principles laid down under section 133 of Companies Act ,2013 read with relevant rules issued thereunder and the other accounting principal generally accepted in India.
- Previous period's figure have been regrouped wherever necessary to confirm to this period's classification. Certain figures apparently do not add because of rounding off but are wholly accurate in themselves.

Date : 13/08/2021
Place : Hyderabad



For, Prudential Sugar Corporation Limited

Vinod Baid
Director
Din : 00010142

R PUGALIA & COMPANY

Chartered Accountants
20E Lake Road
Kolkata - 700029

Independent Auditor's Review Report on consolidated unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors,
Prudential Sugar Corporation Limited,
Hyderabad.

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Prudential Sugar Corporation Limited** ("the Company") and its share of the net profit/ (loss) after tax and total comprehensive income / loss of its associate for the quarter ended June 30, 2021, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended June 30, 2021, as reported in these financial results have been approved by the Company's Board of Directors, but have not been subjected to review.
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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind-AS 34"), prescribed under Section 133 of the Companies Act, 2013, 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for 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 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 also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of **M/s. Prudential Ammana Sugars Limited (Subsidiary)**.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with recognition and measurement principles laid down in the



aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The accompanying unaudited consolidated financial results includes unaudited interim financial results and other unaudited financial information in respect of 1 Subsidiary, which have been reviewed by their auditors, whose interim financial results excluding consolidation eliminations reflect total revenues of Rs.103.17 lakhs, total net Profit after tax of Rs. 46.03 lakhs and total comprehensive loss of Rs. 0.00 lakhs, for the quarter ended June 30, 2021 as considered in the unaudited consolidated financial results. These unaudited financial results and other unaudited financial information have been approved and furnished to us by the management. Our conclusion, in so far as it relates to the affairs of this Subsidiary, is based solely on such unaudited financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group. Our conclusion on the Statement is not modified in respect of the above matter.

For R Pugalia & Co.,
Chartered Accountants
FRN No. 318188E



Rajeev Kumar Pugalia
(Proprietor)
M.No. 053972
UDIN: **21053972AAAAAT5231**

Place: Kolkata
Date: 13/08/2021

R PUGALIA & COMPANY

Chartered Accountants
20E Lake Road
Kolkata - 700029

Limited Review report

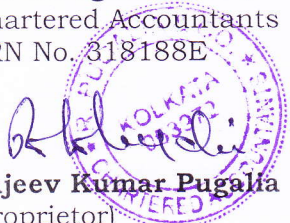
To
The Board of Directors,
Prudential Sugar Corporation Limited,
Hyderabad.

We have reviewed the accompanying statement of unaudited financial results of **Prudential Sugar Corporation Limited** for the Quarter ended June 30, 2021. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data, thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards 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 and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For R Pugalia & Co.,
Chartered Accountants
FRN No. 318188E


Rajeev Kumar Pugalia
(Proprietor)
M.No. 053972
UDIN: 21053972AAAAAS1316

Place: Kolkata
Date: 13/08/2021