



Ref: SSL/Stock Exchange/NP/2024-25  
February 15, 2025

**BSE Limited**  
**Phiroze Jeejeebhoy Towers**  
**Dalal Street, Fort Mumbai**  
**Fax No. 022-22721072/2037/2041**

**The National Stock Exchange of India Limited**  
**Exchange Plaza, Bandra - Kurla Complex,**  
**Mumbai- 400051**  
**Fax No, 022-26598237/38**

**Ref: Scrip Code: BSE - 539742; NSE-SIMBHALS**  
**Sub: Disclosure under Regulation 30 of SEBI (LODR) Regulation, 2015**  
**Unaudited Financial Results - News Paper Clippings**

Dear Sir,

The unaudited financial results for quarter and nine months ended on December 31, 2024, as approved by the Board of Directors/ IRP of the Company in their meeting held on February 13, 2025, were published in The Business Standard (English) & Business Standard (Hindi) in the edition on February 15, 2025. Newspaper clippings are enclosed.

Please take the above information on records.

Thanking You  
Yours faithfully,  
**For Simbhaoli Sugars Limited**

**Dayal Chand Popli**  
**(Chief Financial Officer)**

**Simbhaoli Sugars Limited**

(An FSSCI 22000 : version 6.1, ISO 9001 : 2015 & 14001 : 2015 Certified Company)

Registered Office : Simbhaoli, Distt. Hapur, Uttar Pradesh, 245207 | Tel : 0120-4132077

GSTIN : 09AAPCS7569A1ZV | PAN : AAPCS7569A | CIN : L15122UP2011PLC044210

E-mail : info@simbhaolisugars.com | www.simbhaolisugars.com

**Specialty Sugars**

**Potable Alcohol**

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**Power**

**homefirst**  
We'll take you home

**Home First Finance Company India Limited**  
CIN: L65990MH2010PLC240703  
Website: homefirstindia.com  
Phone No.: 180030008425 Email ID: loanfirst@homefirstindia.com

**POSSESSION NOTICE**  
REF: POSSESSION NOTICE UNDER SUB-RULE (1) OF RULE 8 OF THE SECURITY INTEREST (ENFORCEMENT) RULES, 2002

WHEREAS the undersigned being the Authorized Officer of HOME FIRST FINANCE COMPANY INDIA LIMITED, pursuant to demand notice issued on its respective dates as given below, under the Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 (Act No. 54 of 2002) and in exercise of powers conferred under section 13(2) read with rule 3 of the Security Interest (Enforcement) Rules, 2002 calling upon you/Borrowers, the under named to pay outstanding dues as within 60 days from the date of receipt of respective notices. You/Borrowers all, however, have failed to pay the said outstanding dues within stipulated time, hence HOME FIRST FINANCE COMPANY INDIA LIMITED are in exercise and having right as conferred under the provision of sub section (4) of section 13 of SARFAESI ACT, 2002 read with rules thereunder, taken POSSESSION of the secured assets as mentioned herein below:

Sr. No	Name of Borrowers/ Co-Borrowers/ Guarantors	Description of Mortgaged Property	Date of Demand Notice	Total O/s as on date of Demand Notice (in INR)	Date of possession
1.	Babu Lal Saini, Bharat Kumar Saini	Plot No-6, Scheme Shyam Vihar, At jodhpura, Tehsil chomu, Jaipur, Rajasthan, 303702 Bounded by East-Other Land, West-Road 30', North-Plot No- 7, South-Plot No- 5	03-12-2024	10,80,917	13-02-2025
2.	Rajni Devi, Kailash chandra Verma	Flat-B3, First Floor, Plot No F 20 & 21 Sai Upvan, Khasra no. 156A, 155A, 155B, 154A, 154B, 153A, 153B, 157A, 156B, 157B, Village Yusufpur, Chakshahberi, Pargana & Tehsil Dabri, Distt. Gautam Budh Nagar, U.P., Greater Noida - 201301	03-06-2023	10,25,869	12-02-2025

The borrower having failed to repay the amount, notice is hereby given to the borrower / Guarantor and the public in general that the undersigned has taken Possession of the property described herein below in exercise of powers conferred on him/her under section 13(4) of the said Act read with rule 8 of the said rule on the date mentioned above.

The **BORROWERS/ GUARANTORS** and the **PUBLIC IN GENERAL** are hereby cautioned not to deal with the above referred Properties/Secured Assets or any part thereof and any dealing with the said Properties/Secured Assets shall be subject to charge of HOME FIRST FINANCE COMPANY INDIA LIMITED for the amount mentioned hereinabove against Properties/Secured Assets which is payable with the further interest thereon until payment in full.

The borrower's attention is invited to the provisions of subsection (8) of Section 13 of the Act, in respect of time available to redeem the secured asset.

Place: NCR, Rajasthan  
Date: 15-02-2025

Authorised Officer,  
Home First Finance Company India Limited

**ansal HOUSING**  
ENRICHING LIVING STYLES


**Ansal Housing Limited**  
An ISO 9001: 2015 Company

Registered Office: 606, 6th Floor, Indra Prakash, 21 Barakhamba Road, New Delhi-110 001  
Head Office: GF-SR-18, Ansal Plaza Mall, Sector-1, Vaishali, Ghaziabad, U.P.-201010  
Email ID: sect@ansals.com Website: www.ansals.com CIN: L45201DL1983PLC016821

**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024**

The Board of Directors of the Company at its meeting held on February 13, 2025, have approved the Unaudited Financial Results (Standalone and Consolidated) of the Company for the Quarter and Nine months ended December 31, 2024 and the same have been filed with the Stock Exchange i.e. BSE Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Unaudited Financial Results (Standalone and Consolidated) along with Auditor's Limited Review Reports, are available on the website of the Company (www.ansals.com). In Compliance with Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby notify that the same can also be accessed by scanning the following Quick Response (QR) Code:



**For and on behalf of the Board**  
Sd/-  
**(KUSHAGAR ANSAL)**  
Managing Director & CEO  
DIN: 01216563

Place: Vaishali, Ghaziabad  
Date: February 14, 2025

**एसजेवीएन SJVN**

Generating a brighter,  
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**Extract of the Unaudited Financial Results for the Quarter and Nine Months ended 31st December, 2024**

S. No.	Particulars	Standalone			Consolidated			(Rs. in Lakh)			
		Quarter ended	Nine Months ended	Year ended	Quarter ended	Nine Months ended	Year ended	Quarter ended	Nine Months ended	Year ended	
		31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Audited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)	
1.	Total Income from Operations	62,502	53,655	2,45,126	2,07,191	2,53,359	67,099	54,331	2,56,761	2,09,646	2,57,937
2.	Profit before exceptional items and tax	17,923	19,315	1,24,051	1,12,873	1,09,523	19,462	19,945	1,25,817	1,13,685	1,10,440
3.	Profit before tax	17,923	16,816	1,24,051	1,10,374	1,17,408	19,462	17,446	1,25,817	1,11,186	1,18,325
4.	Net Profit after tax for the period	13,925	13,534	93,946	84,689	90,840	14,875	13,897	94,574	85,036	91,144
5.	Total Comprehensive Income after tax	13,811	13,488	93,604	84,542	90,389	14,761	13,851	94,233	84,889	90,689
6.	Paid-up equity share capital (Face value of share ₹10/- each)	3,92,980	3,92,980	3,92,980	3,92,980	3,92,980	3,92,980	3,92,980	3,92,980	3,92,980	3,92,980
7.	Other Equity excluding Revaluation Reserve	10,78,108	10,49,394	10,78,108	10,49,394	10,10,048	10,83,601	10,53,498	10,83,601	10,53,498	10,14,105
8.	Net Worth	14,71,088	14,42,374	14,71,088	14,42,374	14,03,028	14,76,581	14,46,478	14,76,581	14,46,478	14,07,085
9.	Paid up Debt Capital	10,43,430	8,34,964	10,43,430	8,34,964	9,66,534	25,38,064	17,66,255	25,38,064	17,66,255	20,35,072
10.	Earnings Per Share for continuing operations (before net movement in regulatory deferral account balance) (of ₹10/- each) (not annualised) (in ₹)										
	- Basic & Diluted	0.37	0.32	2.44	2.14	2.34	0.39	0.33	2.46	2.15	2.34
11.	Earnings Per Share for continuing operations (after net movement in regulatory deferral account balance) (of ₹10/- each) (not annualised) (in ₹)										
	- Basic & Diluted	0.35	0.34	2.39	2.15	2.31	0.38	0.35	2.41	2.16	2.32
12.	Debt Equity Ratio	0.71	0.58	0.71	0.58	0.69	1.72	1.22	1.72	1.22	1.45
13.	Debt Service Coverage Ratio	1.62	2.07	2.58	3.01	2.30	1.72	2.27	2.56	3.17	2.33
14.	Interest Service Coverage Ratio	2.95	3.71	4.73	5.53	4.72	3.02	4.55	4.47	6.11	4.77
15.	Capital Redemption Reserve	20,683.00	20,683.00	20,683.00	20,683.00	20,683.00	20,683.00	20,683.00	20,683.00	20,683.00	20,683.00

**एसजेवीएन लिमिटेड SJVN Limited**  
(A Joint Venture of Govt. of India & Govt. of H.P.)  
"A Navratna CPSE"

CIN: L40101HP1988GOI008409

Regd. Office : SJVN Corporate Office Complex, Shanan, Shimla-171006. HP (INDIA)  
Liaison Office : Office Block, Tower-1, 6th Floor, NBCC Office Complex, East Kidwai Nagar, New Delhi-110023  
Tel. : 0117-2660075 Fax : 0117-2660071  
Email : investor.relations@sjvn.nic.in  
Place: New Delhi Dated : 13th February, 2025

**Note : 1.** The above is an extract of the detailed format of Quarterly/Nine Months Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Financial Results of the Company are available on the investor section of our website <https://www.sjvn.nic.in> and under Corporate Section of BSE Limited and National Stock Exchange of India Limited at <https://www.bseindia.com> & <https://www.nseindia.com>.

**Note : 2.** The Board of Directors has declared interim dividend of ₹1.15 per share (on face value of ₹10/- each) for the financial year 2024-25 in its meeting held on 13.02.2025.

**For and on behalf of Board of Directors of SJVN Limited**  
sd/-  
**(Rajendra Prasad Goyal)**  
Director (Finance)  
DIN:08645380

Scan QR Code to view Unaudited Financial Results for Quarter Ended 31.12.2024

**SIMBHAOLI SUGARS LIMITED**  
(Formerly known as 'Simbhaoli Spirits Limited')  
Regd. Office : Simbhaoli Dist. Hapur (U.P.) - 245207  
CIN - L15122UP2011PLC044210  
E-mail: info@simbhaolisugars.com Website: www.simbhaolisugars.com

**EXTRACT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024**

(Rs. in Lacs)

S. No.	Particulars	Quarter Ended			Nine months ended			Year Ended
		December 31, 2024 Unaudited	September 30, 2024 Unaudited	December 31, 2023 Unaudited	December 31, 2024 Unaudited	December 31, 2023 Unaudited	March 31, 2024 Audited	
1.	Total income from operations (net)	22,350.28	16,205.27	30,541.85	66,504.13	83,253.20	118,047.80	
2.	Net Profit/ (loss) for the period before Tax and exceptional items	(261.39)	(1,023.82)	243.93	(2,650.27)	(4,916.89)	(1,201.18)	
3.	Net Profit/ (loss) for the period before Tax and after exceptional items	(261.39)	(1,023.82)	243.93	(2,650.27)	(4,916.89)	(1,201.18)	
4.	Net Profit/ (loss) for the period after Tax and exceptional items	(261.29)	(1,023.82)	243.38	(2,758.83)	(4,868.18)	(1,213.93)	
5.	Total Comprehensive Income for the period (comprising net profit/(loss) for the period (after tax) and Other Comprehensive Income (after tax))	(261.29)	(1,023.82)	243.38	(2,758.83)	(4,868.18)	(1,258.46)	
6.	Paid up equity share capital (face value Rs.10/- each)	4,127.90	4,127.90	4,127.90	4,127.90	4,127.90	4,127.90	
7.	Other Equity						(17,251.91)	
8.	- EPS before exceptional item	(0.63)	(2.46)	0.59	(6.54)	(11.74)	(2.94)	
	- EPS after exceptional item	(0.63)	(2.46)	0.59	(6.54)	(11.74)	(2.94)	

**Notes :**

- The above is an extract of the detailed format of financial results for the quarter and nine months ended December 31, 2024 filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of financial results for the quarter and six months ended September 30, 2024 are available on the Stock Exchange websites (www.bseindia.com and www.nseindia.com) and the Company's website (www.simbhaolisugars.com).
- Due to sub-optimum capacity utilization of its manufacturing capacities and other external factors, the Holding Company had continuously incurred huge cash losses resulting in complete erosion of its net worth, rendering the Holding Company unable to meet payment obligations towards its lenders as well as to the sugarcane farmers in terms of their respective agreements and understanding. Due to defaults in repayment of credit facilities, lenders to the Holding Company had initiated recovery proceedings at various forums, including filing of applications before the Hon'ble National Company Law Tribunal (NCLT) under Section 7 of the Insolvency and Bankruptcy Code, 2016 and also filing of recovery proceedings against personal guarantors (Promoters) before NCLT under section 95 of Insolvency and Bankruptcy Code, 2016 in addition to approaching Debt Recovery Tribunals in Delhi as well as in Lucknow, Uttar Pradesh. Two of the lenders had declared the Holding Company and Guarantors to the credit facility, as Willful Defaulters, which was Set Aside by Hon'ble Punjab and Haryana High court at Chandigarh and Delhi High Court. While one of the lenders had initiated recovery proceedings under section 138 of the Negotiable Instrument Act, wherein non-bailable warrants were issued against the erstwhile directors and officials of the Holding Company, which is being contested at the appropriate forum. Against a criminal complaint filed by one of the lenders, the Enforcement Directorate had passed an Attachment Order on certain assets of the Holding Company to the extent of ₹ 109.80 Crore, against which the Holding Company had preferred an appeal before the appropriate authority and an Interim Stay had been granted by the Hon'ble Appellate Tribunal.
- Pursuant to an application filed by Oriental Bank of Commerce (now Punjab National Bank) before Hon'ble National Company Law Tribunal, Allahabad Bench, Prayagraj (NCLT) under section 7 of the Insolvency and Bankruptcy Code, 2016 read with the rules and regulations framed thereunder ("Code"), the NCLT had admitted the application and ordered the commencement of Corporate Insolvency Resolution Process ("CIRP") of Simbhaoli Sugars Limited ("Corporate Debtor" or "Holding Company") vide its order dated July 11, 2024. NCLT had appointed Mr. Anurag Goel, as Interim Resolution Professional (IRP) to carry the functions as mentioned under the Code. Since then, Mr. Anurag Goel has in his capacity as IRP took control and custody of the management and operations of the Corporate Debtor. One of the Promoters of the Holding Company, Ms. Gursimran Kaur Mann and one of the farmers Mr. Surender Pal Singh Mangal, who has been supplying cane to the Holding Company have filed an appeal before the Hon'ble National Company Law Appellate Tribunal, New Delhi (NCLAT) against the order passed by NCLT on July 11, 2024. The NCLAT vide its interim order dated July 24, 2024 allowed time in view of giving opportunity to the financial creditors of the Holding Company to take a decision with regards to the settlement proposals received by them and given directions that no further steps shall be taken in pursuance of the impugned order passed by NCLT and allowed IRP of the Holding Company to continue to manage the operations of the Holding Company and fixed the next date of hearing on February 14, 2025.
- Considering the above stated factors, no provision of interest payable to the commercial lenders has been made in the accounts for the past several quarters. Further considering the fact of admitting the Company to CIRP and pending decision of NCLAT, no provision of interest payable to lenders has been made for the quarter ended on December 31, 2024. The estimated interest expenses on credit facilities for the quarter and nine months ended December 31, 2024 amounting to ₹ 8,065.13 Lakhs and ₹ 55,820.86 Lakhs respectively, basis the contracted rates and claims filed by the financial creditors before IRP (Previous Quarter and Nine months ended ₹ 5,498.66 Lakhs and ₹ 12,802.75 Lakhs respectively) and estimated accumulated interest expenses amounting to ₹ 1,66,913.44 Lakhs has not been provided for in the books of accounts as on December 31, 2024. The auditors have drawn qualification in this regard in their Limited Review Report for the quarter and nine months ended December 31, 2024.
- On finalization and implementation of the CIRP through Hon'ble NCLT, the Company shall assess the impairment in the carrying amount of Property, Plant and Equipment and other assets and accordingly will provide it. Further, write back of accounted for accrued interest payable to lenders, outstanding liabilities of lenders and other operational liabilities shall also be accounted for after finalization and implementation of CIRP. The above unaudited financial results are drawn on the basis of carrying amount as per books of accounts of the Company. The auditors have drawn qualification in this regard in their Limited Review Report for the quarter and nine months ended December 31, 2024.
- Considering these developments, including, in particular, the IRP taken over the management and control of the Holding Company with the objective of running them as going concern, the financial results continue to be prepared on going concern basis. However, since the Holding Company continues to incur loss, current liabilities exceed current assets and Holding Company has defaulted in payment of dues to lenders, cane farmers and other dues, these events indicate that material uncertainty exists that may cast significant doubts on Holding Company's ability to continue as a going concern. The auditors have included this matter while drawing adverse opinion on the financial results in their Limited Review Report for the quarter and nine months ended December 31, 2024.
- The Hon'ble High Court of Uttar Pradesh had directed the state government to determine the interest liability for the period of delayed payments of sugarcane price to cane growers for the sugar seasons 2012-13 to 2014-15 by the UP Sugar Industry. The Company had received a notice for payment of interest on delayed payment of cane price for sugar season 2012-13, but considering the past practice of waiver/non-levying of any interest on account of delayed payment of cane price by the State Government, no provision towards the interest on delayed payment of cane price for the aforesaid and subsequent sugar seasons has been made in the accounts. Since, no demand notices have been raised on the Company, except for sugar season 2012-13, the amount of interest on account of delayed payment of cane price, not provided for in the accounts, could not be quantified. The auditors have drawn qualification in this regard in their Limited Review Report for the quarter ended December 31, 2024.
- In the consolidated financial results of the Company for the Quarter and Nine months ended December 31, 2024 and other presented periods, the financial results of Simbhaoli Power Private Limited (SPPL), a material subsidiary in which Holding Company owned 51% shareholdings, have not been consolidated after Financial Year 2021-22. The financial results of SPPL for the financial year ending on March 31, 2024 and for the Quarter and Nine months ended December 31, 2024, have not been yet finalized and approved till date. The transactions entered into between the Company and SPPL for the Quarter and Nine months ended December 31, 2024, which have not been eliminated in the consolidated unaudited financial results, have resulted in increase in the total revenue for the Quarter and Nine months ended December 31, 2024 by ₹ 861.80 Lakhs and ₹ 1,532.84 Lakhs respectively and total expenses by ₹ 170.72 Lakhs and ₹ 513.70 Lakhs respectively. The increase in the balances of subsidiary of ₹ 2,422.84 Lakhs as on December 31, 2024 have been included in the consolidated unaudited financial results in the respective heads including interest charged by the Company amounting to ₹ 180.51 Lakhs in respect of delayed payments of bagasse supply and retention money as per the Bagasse Supply Agreement which have not been accepted by the SPPL. Had the results of SPPL been consolidated, many elements presented in the accompanying financial results would have been materially affected. The effects on the financial results due to the failure to consolidate could not be determined due to non availability of financial results. The auditors have included this matter while drawing adverse opinion on the financial results in their Limited Review Report for the Quarter and Nine months ended December 31, 2024.
- The statutory auditor of the SPPL had qualified their opinion on the audited financial statements for the year ended March 31, 2023, in the matter of impairment in the value of property, plant and equipment and also drawn emphasis of matter in respect of existence of material uncertainty in collection of revenue by ₹ 683 Lakhs, recognized in earlier years based on tariff rates existing prior to its reduction w.e.f. April 1, 2019, which has been challenged by the SPPL and others before Hon'ble High Court, Allahabad having consequential impact on the financial statements. The auditors had further drawn attention on the existence of material uncertainty that may cast significant doubts about the SPPL's ability to continue as a going concern as SPPL had incurred losses and its current liabilities exceeded its current assets by ₹ 1,756.30 Lakhs as at March 31, 2023. The auditors have included these matters while drawing adverse opinion on the financial results in their Limited Review Report for the quarter and nine months ended December 31, 2024.
- The auditors of Integrated Casetech Consultants Private Limited ("ICCP"), a subsidiary company have qualified its conclusion on the financial results for the quarter and nine months ended December 31, 2024 in respect of following matters:
  - ICCP had recognized revenue of ₹ 462.57 Lakhs as unbilled revenue in the earlier financial years, which had been in disputes with the counter parties. Further the counter parties had also hold back the payment of Earnest Money Deposits of ₹ 100.50 Lakhs, which has been shown as recoverable in the books. Pending final settlement of the disputes, the unbilled revenue and Earnest Money Deposits balances are continued to be carried forward at the same amount, without making any provision for the expected credit losses and estimated probable losses on account of disputes. The auditors are not made available of appropriate impairment assessment carried out by the management and accordingly, expressed their opinion that they are unable to comment on the same, including the compliance of the Ind AS 36 and any consequential adjustment that may arise in this regard in the financial results of ICCP.
  - The auditors had further drawn attention on the existence of material uncertainty due to incurring of losses during the nine months ended December 31, 2024 including erosion of net worth of the company. Further, the Company's current liabilities exceeded its current assets by ₹ 74.61 Lakhs. These conditions indicate the existence of a material uncertainties that may casts significant doubts about the ICCP's ability to continue as a going concern. The auditors have included these matters while drawing adverse opinion on the financial results in their Limited Review Report for the quarter and nine months ended December 31, 2024.
- The Holding Company paid remuneration for two years to the Managing Director, Mrs. Gursimran Kaur Mann and Whole-Time Director, Mr. S.N. Misra, aggregating to ₹ 301.82 Lakhs in the earlier financial years, as per the terms of Special Resolutions passed at the 10th Annual General Meeting (AGM) held on September 27, 2021 and also paid part remuneration to Mr. S. N. Misra post CIRP during the quarter ended December 31, 2024 amounting to ₹ 18.67 Lakhs as per terms of special Resolution passed at AGM on September 28, 2023 without obtaining the consent from all the lenders as mandated by the provisions of section 197 of the Companies Act, 2013. The auditors have drawn qualification in this regard in their Limited Review Report for the quarter and nine months ended December 31, 2024.
- The CIRP proceeding has been stayed by Hon'ble NCLAT and in turn COC could not be formed. Since, in absence of COC ratification of CIRP cost by COC could not be completed, hence no provision of CIRP costs have been accounted for during the quarter and nine months ended December 31, 2024.
- The standalone results are available on Company's website www.simbhaolisugars.com. The particulars in respect of standalone results are as under:

(Rs. in Lacs)

Particulars	Quarter Ended			Nine months ended			Year Ended
	December 31, 2024 Unaudited	September 30, 2024 Unaudited	December 31, 2023 Unaudited	December 31, 2024 Unaudited	December 31, 2023 Unaudited	March 31, 2024 Audited	
Net Sales/Income from operations (Net)	22,120.12	16,156.60	30,320.75	66,093.33	82,797.16	117,334.82	
Profit/(Loss) before tax	(265.90)	(967.75)	241.72	(2,353.85)	(4,723.27)	(1,207.28)	
Profit/ (Loss) after tax	(265.90)	(967.75)	241.72	(2,353.85)	(4,723.27)	(1,207.28)	
Other Comprehensive Income	-	-	-	-	-	(55.75)	
Total Comprehensive Income	(265.90)	(967.75)	241.72	(2,353.85)	(4,723.27)	(1,263.03)	
EBITDA	435.71	(254.27)	1,653.81	427.21	(597.90)	4,639.35	

- Previous period figures have been regrouped/rearranged/reworked/restated wherever necessary to conform to the current period classification
- After review by the Audit Committee, the Directors of the Holding Company have approved the above results at their meeting held on February 13, 2024, which was chaired by Mr. Anurag Goel, Interim Resolution Professional (IRP) of the Company and IRP took the same on record. These consolidated financial statements have been signed by the Whole Time Director in presence of the IRP and IRP has signed these consolidated financial results solely for the purpose of ensuring compliance by the Corporate Debtor with applicable law, and subject to the following disclaimers:
  - The IRP has assumed control of the Corporate Debtor with effect from July 12, 2024;
  - The IRP has furnished and signed the report in good faith and accordingly, no suit, prosecution or other legal proceedings shall lie against the IRP in terms of Section 233 of the Code;
  - No statement, fact, information (whether current or historical) or opinion contained herein should be construed as a representation or warranty, express or implied, of the IRP including, his authorized representatives or advisors;
  - The IRP, while signing this statement of consolidated financial results, has relied upon the assistance provided by the directors and management of the Corporate Debtor. The statement of consolidated financial results of the Corporate Debtor for the quarter and Nine months ended December 31, 2024 have been taken on record by the IRP solely on the basis of and on relying on the certifications, representations and statements of the directors and management of Corporate Debtor. For all such information and data, the IRP has assumed that such information and data are in conformity with the Companies Act, 2013 and other applicable laws with respect to the preparation of the consolidated financial statements and that they give true and fair view of the position of the Corporate Debtor as of the dates and period indicated therein. Accordingly, the IRP is not making any representations regarding accuracy, veracity or completeness of the data or information in the Consolidated financial statements.

**For Simbhaoli Sugars Limited**  
sd/-  
**Gursimran Kaur Mann**  
Managing Director  
DIN: 00642094

Place: Simbhaoli (Hapur), India  
Date: February 13th, 2025

**Simbhaoli Sugars Ltd.**  
FSSAI 22000, ISO 9001 ISO 14001 Certified Co. Simbhaoli-245207, Dist. Hapur, (U.P.), India  
Email : customerfeedback@simbhaolisugars.com or call at : 1800-11-7609 web : www.simbhaolisugars.com



