



SIMBHAOLI SUGARS

Ref: SSL/Stock Exchange/NP/2025-26
Date: October 30, 2025

To,
The Corporate Relations Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Fort Mumbai
Fax No. 022-22721072/2037

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

Ref: Scrip Code: NSE: SIMBHALS BSE: 539742

Sub: Disclosure under Regulation 30 read with Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Unaudited Standalone Financial Results for the Quarter Ended on June 30, 2025 - News Paper Clippings

Dear Sir/Ma'am,

The unaudited standalone financial results for the quarter ended on June 30, 2025, as certified by Chief Financial Officer and taken on record by IRP of the Company in the IRP convened meeting held on October 28, 2025, were published in The Business Standard (English) & Business Standard (Hindi) on October 30, 2025. Newspaper clippings are enclosed.

Please take the above information on records.

Thanking You.

Yours Faithfully,
For **SIMBHAOLI SUGARS LIMITED**

Anil Kumar
Company Secretary & Compliance Officer
M. No.: A13430

Encl. as above

SimbhaoliSugarsLimited

(An FSSC22000: version 6.1, ISO9001ISO9001: 2015&14001:2015CertifiedCompany)

RegisteredOffice:Simbhaoli,Distt. Hapur,UttarPradesh, 245207|Tel:0120-4132077

GSTIN: 09AAPCS7569A2ZU|PAN: AAPCS7569A|CIN: L15122UP2011PLC044210

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

SpecialtySugars

PotableAlcohol

Ethanol

Power

Jammu & Kashmir Bank Limited
Technology & Development
Fifth Floor, Corporate Headquarters
M.A. Road, Srinagar 190001

Online Request for Proposal (e-RFP) For Supply, Implementation and Maintenance of Terminal Benefit Management Solution

RFP Notice along with complete documents outlining the minimum requirements can be downloaded from and BIDs can be submitted on the Banks' e-Tendering Portal <https://jkb.bank.in> w.e.f. October 27, 2025, 16:00 Hrs. Tender Document can also be downloaded from Bank's Official Website <https://jkb.bank.in> Last date for submission of Bids is November 17, 2025, 17.00 Hrs.
e-RFP Ref JKB/CHQ/T&D/TBD-Sol/2025-1539
Dated: 23-10-2025

Registered office: Corporate Headquarters, M.A. Road, Srinagar 190001, Kashmir, India
CIN: L25101JK9356C000048; T: +91 (0)194 2481 930-35; F: +91 (0)194 248 1928;
DIPN-NB-232425 E: info@jkbmail.com; W: https://jkb.bank.in

GOVERNMENT OF MEGHALAYA
OFFICE OF THE DIRECTOR OF HEALTH SERVICES
MEDICAL EDUCATION & RESEARCH (DME), MEGHALAYA
PASTEUR HILLS, SHILLONG
Email ID: pasteurinsituteshil@gmail.com Tel No.: 0364-2591510/9485106663
No. DHSME&R/SMC/Tender/III/13/2025/9292 Dtd. Shillong, the 27th October, 2025

NOTICE

"In partial modification of the Bid documents No. DHSME&R/SMC/TENDER/III/6/2025/2242, No. DHSME&R/SMC/TENDER/III/7/2025/2245, DHSME&R/SMC/TENDER/III/8/2025/2248, DHSME&R/SMC/TENDER/III/9/2025/2251 dated 8th October, 2025 issued by the Directorate of Health Services Medical Education & Research (DME), Meghalaya, the last date and time for submission of the bid document is hereby extended from 30th October, 2025 to 5th November, 2025 up to 13:00 hrs".

Whereas, the Pre-Bid Meeting will be rescheduled to the 31st October, 2025 and the Technical Bid Opening will be on the 10th November, 2025.

Other terms and conditions shall remain unchanged.

Sd/- Director of Health Services
Medical Education & Research (DME)
Pasteur Hills, Meghalaya, Shillong

MIPR No.: 2000
Dated: 28-10-2025

HINDUJA HOUSING FINANCE LIMITED
Corporate Office: No. 167-169, 2nd Floor, Anna Salai, Saidapet, Chennai-600015; and Branch Offices at 311 and 312 3rd Floor, GD IITL Towers A-9 Netaji Subhash Place, New Delhi-110043 Authorized Officer: Mr. Kashish Bhatia, Contact No.: 9999371936. Email: Kashish.bhatia@hindujahousingfinance.com

NOTICE OF SALE THROUGH PRIVATE TREATY
SALE OF MOVABLE & IMMOVABLE ASSETS CHARGED TO HHFL UNDER THE SECURITISATION AND RECONSTRUCTION OF FINANCIAL ASSETS AND ENFORCEMENT OF SECURITY INTEREST ACT 2002 (SARFAESI ACT).

The undersigned as Authorized Officer of HHFL has taken over possession of the schedule property u/s 13(4) of the SARFAESI Act. Public at large is informed that the secured property as mentioned in the Schedule are available for sale through Private Treaty, as per the terms agreeable to HHFL for realization of its dues on "AS IS WHERE IS BASIS" and "AS IS WHAT IS BASIS".

Standard terms & conditions for sale of property through Private Treaty are as under:

1. Sale through Private Treaty will be on "AS IS WHERE IS BASIS" and "AS IS WHAT IS BASIS".
2. The purchaser will be required to deposit 25% of the sale consideration on the next working day of receipt of HHFL's acceptance of the offer for the purchase of the property and the remaining amount within 15 days thereafter.
3. The purchaser has to deposit 10% of the offered amount along with the application which will be adjusted against 25% of the deposit to be made as per clause (2) above.
4. Failure to remit the amount as required under clause (2) above will cause forfeiture of the amount already paid including 10% of the amount paid along with the application.
5. In case of non-acceptance of the offer of purchase by the HHFL, the amount of 10% paid along with the application will be refunded without any interest.
6. The property is being sold with all the existing and future encumbrances whether known or unknown to HHFL. The Authorized Officer / Secured Creditor shall not be responsible in any way for any third-party claims / rights / dues.
7. The purchaser should conduct due diligence on all aspects related to the property (under sale through private treaty) to his satisfaction. The purchaser shall not be entitled to make any claim against the Authorized Officer / Secured Creditor in this regard at a later date.
8. HHFL reserves the right to reject any offer of purchase without assigning any reason.
9. That the sale shall be confirmed on 15.11.2025.

The purchaser has to bear all stamp duty, registration fee, and other expenses, taxes, and duties concerning the purchase of the property. Sale shall be in accordance with the provisions of the SARFAESI Act / Rules.

SCHEDULE Description of the Property (Secured Asset)	Reserve Price
DL/PLM/DWSN/A00000067- MR. ABHISHEK SETH	Rs. 12,50,000/- (Rupees Twelve Lakh(s) Fifty Thousand Only)
SCHEDULE Description of the Property (Secured Asset)	Reserve Price
DL/PLM/DWSN/A00000070- MR. MAHENDER SINGH	Rs. 12,50,000/- (Rupees Twelve Lakh(s) Fifty Thousand Only)

Dated : 26.10.2025 For Hinduja Housing Finance Limited (Authorized Officer)

OFFICE OF THE RECOVERY OFFICER -/II
DEBTS RECOVERY TRIBUNAL, DELHI (DRT 1)
4th Floor, Jeevan Tara Building, Parliament Street, New Delhi-110001
SHOW CAUSE TO ATTACHMENT OF IMMOVABLE PROPERTY UNDER PROVISIONS OF SECOND SCHEDULE TO THE INCOME TAX ACT 1961
READ WITH RECOVERY OF DEBTS & BANKRUPTCY ACT, 1993.
RC/354/2024 Date : 06.10.2025

NAINITAL BANK LTD. Versus MAIR RAJPUT EDUCATIONAL SOCIETY To,
(CD 1) MAIR RAJPUT EDUCATIONAL SOCIETY, Adriel High School (Pratap International School), Pkt II, Sec -24, Rohini, Delhi-110085
(CD 2) GAURAV BHADAURIA S/O RAM SINGH BHADAURIA, Adriel High School (Pratap International School), Pkt II, Sec -24, Rohini, Delhi-110085 ALSO AT: 117/Q/66, Sharda Nagar, Kanpur, UP-208025
(CD 3) NIDHI BHADAURIA D/O RAM SINGH BHADAURIA, Adriel High School (Pratap International School), Pkt II, Sec -24, Rohini, Delhi-110085 ALSO AT: 117/Q/66, Sharda Nagar, Kanpur, UP-208025
(CD 4) RAM SINGH BHADAURIA S/O PRATAP SINGH BHADAURIA, Adriel High School (Pratap International School), Pkt II, Sec -24, Rohini, Delhi-110085 ALSO AT: 117/Q/66, Sharda Nagar, Kanpur, UP-208025
(CD 5) SAKSHI TIWARI D/O RAM SINGH BHADAURIA, 117/L/437, Naveen Nagar, Kaka Deo, Kanpur, UP - 208025
(CD 6) RACHANA VISHNOI W/O SALIL VISHNOI, 45 C, New Civil Lines, Vinayakpuri, Kanpur, UP 208001
(CD 7) SHAILENDRA BHADAURIA S/O RAM SINGH BHADAURIA, 117/Q/66, Sharda Nagar, Kanpur, UP-208025
(CD 8) SURBHI BHADAURIA W/O SHAILENDRA BHADAURIA, 117/Q/66, Sharda Nagar, Kanpur, UP-208025

Whereas the Recovery Certificate issued in TA/2327/2022 passed by the Presiding Officer, DEBTS RECOVERY TRIBUNAL, DELHI (DRT-1) an amount of Rs. 90408229.29 along with pendente lite and future interest @ 13.30% w.e.f. 15/10/2020 till realization and costs of Rs 1500000 (Rupees One Lakh Fifty Thousand Only) has become due against you (Jointly and severally/ Fully/Limited), and whereas the said has not been paid.

2. You are directed to appear before the Recovery Officer, DEBTS RECOVERY TRIBUNAL DELHI(DRT 1) on 30/12/2025 at 10.30 A.M. and to show cause why the below said property should not be attached. You are also restrained from creating any third-party interest in this property till further order(s).

PROPERTY DETAILS	
Property Type	Details of Property
IMMOVABLE PROPERTY	PROPERTY i.e. ENTIRE THIRD FLOOR COMPRISING OF BEDROOMS, DINING ROOM, LOUNGE ETC. WITH TERRACE IN RESIDENTIAL PLOT NO. C-8 SITUATED IN PASCHIMI MARG, VASANT VIHAR, NEW DELHI WITH PROPORTIONATE & UNDIVIDED RIGHT OF 27% SHARE IN FREEHOLD PLOT UNDERNEATH ADMEASURING 1200 SQ. YDS. IN THE NAME OF SHAILENDRA BHADAURIA AND S.M. SURABHI BHADAURIA VIDE DATED 10/09/2025

3. Take notice that in default, action as per law shall be taken.
Given under my hand & the seal of the Tribunal on this date 06.10.2025.
Ravinder Kumar Tomar
Recovery Officer-I
Debts Recovery Tribunal Delhi (DRT 1)

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 STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025 (Rs. in Lacs)

S. No.	Particulars	Quarter Ended		Year Ended	
		June 30,2025 Unaudited	March 31,2025 Audited	June 30,2024 Unaudited	March 31,2025 Audited
1.	Total income from operations (net)	20,742.53	31,580.96	27,816.61	97,674.29
2.	Net Profit/ (loss) for the period before Tax and exceptional items	(1,035.74)	4,752.90	(1,120.20)	2,399.05
3.	Net Profit/ (loss) for the period before Tax and after exceptional items	(1,035.74)	4,752.90	(1,120.20)	2,399.05
4.	Net Profit/ (loss) for the period after Tax and exceptional items	(1,035.74)	4,752.90	(1,120.20)	2,399.05
5.	Total Comprehensive Income for the period (comprising net profit/(loss) for the period (after tax) and Other Comprehensive Income (after tax))	(1,035.74)	4,725.81	(1,120.20)	2,371.96
6.	Paid up equity share capital (face value Rs.10/- each)	4,127.90	4,127.90	4,127.90	4,127.90
7.	Other Equity				(8,797.46)
8.	-EPS before exceptional item	(2.51)	11.51	(2.71)	5.81
	-EPS after exceptional item	(2.51)	11.51	(2.71)	5.81

Notes:

1. The Hon'ble National Company Law Tribunal (NCLT), Allahabad Bench, Prayagraj has admitted the petition of Oriental Bank of Commerce (now Punjab National Bank), for initiating Corporate Insolvency Resolution process (CIRP) under the Insolvency and Bankruptcy Code, 2016 (IBC) vide its order dated 11.07.2024. Mr. Anurag Goel was appointed as the Interim Resolution Professional (IRP). Accordingly, he has taken control of the Management and operations of the Company.
2. In view of the above, un-audited standalone financial results have not been considered and recommended by Audit Committee and, consequently by the Board of Directors. However, the same have been certified by Mr. Dayal Popli, Chief Financial Officer (CFO) of the Company. Based on this certification, these unaudited standalone financial results have been taken on record by IRP of the Company on 28th October, 2025.

The above is an extract of the detailed format of financial results for the quarter ended June 30, 2025 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 ended June 30, 2025 are available on the Stock Exchange websites (www.bseindia.com) and www.nseindia.com) and the Company's website (www.simbhaolisugars.com)

Notes to Standalone Financial Results:

1. Due to sub-optimum capacity utilization of its manufacturing capacities and other internal and external factors, the Company had continuously incurred huge losses in past resulting in complete erosion of its net worth, rendering the 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 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. One of the lenders had declared the Company and Guarantors to the credit facility, as Willful Defaulters, which was Set Aside and Haryana High Court at Chandigarh and Delhi High Court. Further, Punjab National Bank being one of the lenders has also issued show cause notice to the Company on April 25, 2025 to categorize the account as fraud for which subsequently, the Fraud Monitoring Committee of Punjab National Bank has issued a letter on dated September 20, 2025, stating that in terms of bank account does not qualify as fraud. Further, 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 Company, which are 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 Company to the extent of ₹109.80 Crore, against which the Company had preferred an appeal before with the appropriate authority and an Interim Stay had been granted by the Hon'ble Appellate Tribunal.
2. 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 "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 Company, Ms. Gursimran Kaur Mann and one of the farmers Mr. Surender Pal Singh Mangat, who has been supplying cane to the Corporate Debtor and also providing transport services to the Corporate Debtor under name and style of M/s Simbhaoli Transport Carriers Pvt.Ltd., a 60:40 venture between promoters (80.00% of Simbhaoli Sugars Limited and Mr. Surender Pal Singh Mangat and his family (40.00%), have filed and 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 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 to continue to manage the operations of the corporate debtors and fixed the next date of hearing on 29th Oct, 2025.
3. 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 non-commercial lenders has also been made during the periods after June 30, 2024. The estimated interest expenses on credit facilities for the quarter ended June 30, 2025 amounting to ₹ 360.27 Lakhs, (Previous quarter ended June 30, 2024 ₹ 528.83 Lakhs) and upto June 30, 2025 amounting to ₹ 1,83,389.90 Lakhs calculated on the basis of the contracted rates and claims filed by the financial creditors before IRP has not been provided for in the books of accounts as on June 30, 2025. The auditors have drawn qualifications in this regard in their Audit Report for the quarter ended June 30, 2025.
4. Considering the fact of admitting the Company to CIRP and pending decision of NCLAT, no provision of interest payable on unsecured loan from related company has been made during the year for the period after July 11, 2024. The interest expenses on unsecured loan for the quarter ended June 30, 2025, amounting to 10.92 Lakhs (Previous quarter ended June 30, 2024, Nil) and accumulated interest expenses amounting to ₹ 42.62 Lakhs up to June 30, 2025, have not been provided in the books of accounts.
5. 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 allowance 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 audited 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 Audit Report for the quarter ended June 30, 2025.

The Company is fully operational, producing Sugar, Molasses, Rectified spirit, IMFL & other by products and has generated operational cash flows during the IRP period. Considering the facts that the company has been able to clear substantial cane grower dues as per NCLAT order dated 24th July, 2024 and it is the duty of Interim Resolution Professional (IRP) appointed by NCLT order dated 11th July, 2024 to ensure that the company remains a going concern and preserve its assets in accordance with the provisions of the Insolvency and Bankruptcy Code (IBC), 2016, the financial results are continued to be prepared on going concern basis. The auditors have drawn qualification in this regard in their Audit Report for the quarter ended June 30, 2025.
- 6. Considering the facts that Uttar Pradesh State Government had never in past enforced the payment of interest on the delayed payment of sugar cane price to the farmers which was payable under the provisions of section 17(3) of the U.P. Sugarcane (Regulations of Supply and Purchase) Act, 1953, the Company had not made any provision in respect of said interest in past as well as during the current financial year. The interest on delayed payment of cane dues to the extend claimed by the cane societies before the IRP office as on July 11, 2024, amounts to ₹ 12,163.25 Lakhs which is under sub-judice and accordingly has not been provided for in the books of accounts. The IRP, in accordance with the NCLAT order dated 24th July, 2024 has discharged the majority of its outstanding cane dues, except Chharia unit of prior years ended 30th June, 25 which were filed in cane growers as dues outstanding July 11, 2024. The auditors have drawn qualification in this regard in their Audit Report for the quarter ended June 30, 2025.
- 7. The auditors of SPPL (51% Subsidiary Company) has expressed disclaimer of opinion on its financial statements for the quarter ended 30.06.2025 on account of significant doubts on SPPL's ability to continue as going concern, possible impairment in the value of PPE and filing of petition by one of the joint venture partners before NCLT, Allahabad Bench, Prayagraj alleging operation and mismanagement by the SPPL and other parties. The Company has exposure aggregating to ₹21084.64 Lakhs (Previous quarter June 30, 2024 ₹18,712.26 Lakhs) in the aforesaid subsidiary, by way of investments, trade and other receivables and accrued accumulated interest on debentures. The Company shall assess the impairment in the carrying amounts of investments in and other recoverable from SPPL on finalization and implementation of the CIRP through Hon'ble NCLT and accordingly will provide it. Further, the Company and SPPL are in disputes in the matter of certain penalties levied by each other aggregating to ₹ 1,687.73 Lakhs. The company has not accounted for penalties levied by SPPL of ₹ 1,163.62 (Previous quarter June 30, 2024 Nil) and SPPL has not accounted for penalties levied by the company of ₹ 524.10 Lakhs (Previous quarter June 30, 2024 Nil). Due to aforesaid reasons the loss for the quarter ended June 30, 2025, is understood by ₹47.35 (Previous quarter June 30, 2024 - Nil) and ₹1687.73 Lakhs. The auditors have drawn qualification in this regard in their Audit Report for the quarter ended June 30, 2025.
- 8. The Company has exposure aggregating to ₹646.51 Lakhs in Integrated Casetech Consultants Pvt. Ltd. (ICCP), a subsidiary company, by way of investments and advances. The company has incurred losses during the quarter ended June 30, 2025, (Previous quarter June 30, 2024 ₹747.64 Lakhs) and earlier periods, resulting in erosion of its net worth. Its auditors have qualified the limited review report for the quarter ended June 30, 2025, for not making provisions for impairment in respect of disputed unbilled revenue of ₹ 462.57 Lakhs (Previous quarter ended June 30, 2024 ₹462.57 Lakhs) and earnest money deposit of ₹ 105 Lakhs (Previous quarter ended June 30, 2024 ₹105 Lakhs), which have been shown as recoverable under the head "Other Current Financial Assets" in the financial statements. 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 provisions for the expected credit losses and estimated probable losses on account of disputes since Financial Year 2020-21 and reported the existence of material uncertainty that might cast significant doubts about its ability to continue as a going concern. The Company shall assess the impairment in the carrying amounts of investments in and other recoverable from ICCP on finalization and implementation of the CIRP through Hon'ble NCLT and accordingly will provide it. The auditors have drawn qualification in this regard in their Audit Report for the quarter ended June 30, 2025.
- 9. The Company paid remuneration for two years to the Managing Director, Ms. 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, without obtaining the consent from all the lenders as mandated by the provisions of section 197 of the Companies Act, 2013. Further, the company has also provided remuneration in books of Mr. S.N. Misra, an employee cum Whole Time Director cum COO of the Company, as per terms of special Resolution passed at AGM on September 28, 2023 for the CIRP period (i.e. w.e.f. 11th July 2024 till June 30, 2025) total amounting to ₹72.68 Lakhs (Outstanding dues as on 30th June-2025 of Rs. 18.67 Lakhs). Without obtaining the consent from all the lenders as mandated by the provisions of section 197 of the Companies Act, 2013, as he continues to discharge his duties as COO during the CIRP period as per his terms of employment which clearly provides that in case of cessation of being a Whole Time Director, he shall be continuing as COO of the Company. The auditors have drawn qualifications in this regard in their Audit Report for the quarter ended 30.06.2025.
- 10. As per last appointment cum continuation letter, the tenure of Chief Financial Officer Mr. D.C. Popli, has expired on 14th February 2025. Since the stay granted by Hon'ble NCLAT has been continuing and in result COC formation is on hold, renewal of the terms and continuation of appointment of the CFO could not be placed before the COC for ratification and approval. Pending the said approval, no provision for the remuneration which shall be accruing and payable to him for the period from February 15, 2025, to June 30, 2025 amounting to ₹28.50 Lakhs has been made. The auditors have drawn qualifications in this regard in their Audit Report for the quarter ended June 30, 2025.
- 11. Hon'ble Supreme Court in the case of State of Uttar Pradesh Vs Lalita Prasad Vaisi in October, 2024 has held that State Government has power to regulate denatured alcohol. Pursuant to the judgement Excise authorities in the State of Uttar Pradesh have served notices to recover export pass fee pertaining to the period from 2018-19 to June 30, 2025, for transportation of denatured alcohol, under the Uttar Pradesh Excise Import, Export, Transport and Possession of Denatured spirit (Twenty Fourth Amendment) Rules, 2004 ("2004 Rules"). The action of the excise authority has been challenged by U.P. Sugar Mills Association on behalf of all its members by filing a writ petition before the Hon'ble High Court of Allahabad. The challenge has been made on various grounds and Hon'ble High Court of Allahabad vide order dated 30th July 2025, granted interim relief by permitting the dispatch of ethanol without payment of export fees, subject to the execution of an indemnity bond. Next hearing is scheduled for August 28, 2025. Considering the current legal position and the practice adopted by others in the sugar industry, company is of the view that the demand of Rs. 501.54 Lacs is not payable as of now, and accordingly no effect of the same has been considered in the financial results. The CIRP proceeding has been stayed by the Hon'ble NCLT and in turn COC could not be formed. Since in absence of COC ratification of CIRP cost by COC could not be completed, no provision of CIRP costs have been made in the books of accounts. However, Punjab National Bank, on whose application the CIRP proceedings have started on July 11, 2024, had disbursed Rs 46.67 Lacs + GST as partial CIRP cost in the Company's CIRP Bank account for the period 11th July 2024 to 30th June 2025, which has been utilized towards the CIRP Costs. As per the provisions of IBC, 2016 and generally prevailing practices, CIRP Cost will be borne by Successful Resolution Applicant and will be reimbursed to respective contributing lenders.
- 13. Pursuant to the Uttar Pradesh Government's notification dated 29th August 2025, the molasses levy obligation has been reduced by 1%, from 19% to 18%, with retrospective effect for the sugar season 2024-25. The financial impact of Rs. 108.01 lacs due to this reduction has been duly considered and reflected in the accounts for the quarter ending June 2025.
- 14. Since the management of the Company has been taken over by the IRP, these financial statements have not been considered and recommended by the Audit Committee and not been approved by the Board of the Directors. However, the same have been certified by the Chief Financial Officer of the Company. Based on this certification and review by the Statutory Auditors, these financial statements have been taken on record by IRP and signed solely for the purpose of ensuring compliance by the Corporate Debtor with applicable law, and subject to the following disclaimers:
- i) The IRP has assumed control of the Corporate Debtor with effect from July 12, 2024;
- ii) 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;
- iii) 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;
- iv) The IRP, while signing this statement of financial results, has relied upon the assistance provided by the Key Management Personnel and Management of the Corporate Debtor. The statement of financial results of the Corporate Debtor for the quarter ended on June 30, 2025 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 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 financial statements;
- v) Financial results have not been considered and recommended by Audit Committee and consequently the Board of Directors as the same are not required as per SEBI (LODR) Regulations.

For Simbhaoli Sugars Limited
Certified By:
Anurag Goel
Chief Financial Officer
FCMA-12257

Taken on record by:
Anurag Goel
Interim Resolution Professional
IBBI/IA-001/IRP-P-00876/2017-2018/11460

Place: Simbhaoli, Hapur (UP)
Date: 28/10/2025
Company Website: www.simbhaolisugars.com

Notice under section 13(2) of the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 (The Act)

Sr. No.	Name of Borrower(s) (A)	Particulars of Mortgaged property/properties (B)	Date Of NPA (C)	Outstanding amount (Rs.) (D)
1.	LOAN ACCOUNT NO. HLLAAL000514635 YOGESH SINGH PROPRIETOR M/S JADOU BATTERY SERVICE 2. BABEETA SINGH 3. SATENDRA PAL SINGH	PLOT OF LAND / HOUSE HAVING AREA OF 200 SQ.YARDS OR 167.22 SQ. MTS. BEARING KHARWA, 135/8, SITUATED AT DEVI SAINI, TEHSIL KOL, DIST. ALIGARH - 202002, UTTAR PRADESH.	03.09.2025	Rs. 40,30,409.69/- (Rupees Forty Lakh Thirty Thousand Four Hundred Nine and Paise Sixty Nine Only) as on 08.10.2025

That the above named borrower(s) have failed to maintain the financial discipline towards their loan account (s) and as per books of accounts maintained in the ordinary course of business by the Company, Column D indicates the outstanding amount.

Due to persistent default in repayment of the Loan amount on the part of the Borrower(s) the above said loan account has been classified by the Company as Non Performing Asset (as on date in Column C) within the guidelines relating to assets classification issued by Regulating Authority. Consequently, notices under Sec. 13(2) of the Act were also issued to each of the borrower.

In view of the above, the Company hereby calls upon the above named Borrower(s) to discharge in full his / their liabilities towards the Company by making the payment of the entire outstanding dues indicated in Column D above including up to date interest, costs, and charges within 60 days from the date of publication of this notice, failing which, the Company shall be entitled to take possession of the Mortgaged Property mentioned in Column B above and shall also take such other actions as is available to the Company in law.

Please note that in terms of provisions of sub - Section (8) of Section 13 of the SARFAESI Act, "A borrower can tender the entire amount of outstanding dues together with all costs, charges and expenses incurred by the Secured Creditor only till the date of publication of the notice for sale of the secured asset(s) by public auction, by inviting quotations, tender from public or by private treaty. Further it may also be noted that in case Borrower fails to redeem the secured asset within aforesaid legally prescribed time frame, Borrower may not be entitled to redeem the property."

In terms of provision of sub-Section (13) of Section 13 of the SARFAESI Act, you are hereby prohibited from transferring, either by way of sale, lease or otherwise (other than in the ordinary course of his business) any of the secured assets referred to in the notice, without prior written consent of secured creditor.

For Sammaan Finserve Limited
(Formerly known as Indiabulls Commercial Credit Ltd.)
Authorized Officer

Place : ALIGARH

Notice under section 13(2) of the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 (The Act)

Sr. No.	Name of Borrower(s) (A)	Particulars of Mortgaged property / properties (B)	Date Of NPA (C)	Outstanding amount (Rs.) (D)
1.	LOAN ACCOUNT NO. HHLHDE00280016 1. RAVINDRA SINGH RANA 2. PRAMILA ALAIS PRAMILA RANA 3. VIJENDRA SINGH (GUARANTOR)	ALL THAT PIECE AND PARCEL OF THE PROPERTY BEING : ALL THAT PROPOSED RESIDENTIAL UNIT BEARING NO. 302, SITUATED ON THE SECOND FLOOR, WITHOUT ROOF RIGHTS, HAVING SUPER BUILT - UP AREA, MEASURING 1936.78 SQ. FT. APPROX., 179.930 SQ. MTR. WHICH COMPRISES OF THREE BEDROOMS SET BUILT ON LAND BEARING KHARWA Cor: 762, 763, 764, 765 SITUATED AT WILL. BALLAWALS, DEHRADUN ALSO KNOWN AS AARNAV APARTMENT, BALAWALA, DEHRADUN - 248001, UTTARAKHAND.	03.09.2025	Rs. 36,23,518.96/- (Rupees Thirty Six Lakh Twenty Three Thousand Five Hundred Eighteen And Paise Ninety Six Only) as on 08.10.2025

That the above named borrower(s) have failed to maintain the financial discipline towards their loan account (s) and as per books of accounts maintained in the ordinary course of business by the Company, Column D indicates the outstanding amount.

Due to persistent default in repayment of the Loan amount on the part of the Borrower(s) the above said loan account has been classified by the Company as Non Performing Asset (as on date in Column C) within the guidelines relating to assets classification issued by Regulating Authority. Consequently, notices under Sec. 13(2) of the Act were also issued to each of the borrower.

In view of the above, the Company hereby calls upon the above named Borrower(s) to discharge in full his / their liabilities towards the Company by making the payment of the entire outstanding dues indicated in Column D above including up to date interest, costs, and charges within 60 days from the date of publication of this notice, failing which, the Company shall be entitled to take possession of the Mortgaged Property mentioned in Column B above and shall also take such other actions as is available to the Company in law.

Please note that in terms of provisions of sub - Section (8) of Section 13 of the SARFAESI Act, "A borrower can tender the entire amount of outstanding dues together with all costs, charges and expenses incurred by the Secured Creditor only till the date of publication of the notice for sale of the secured asset(s) by public auction, by inviting quotations, tender from public or by private treaty. Further it may also be noted that in case Borrower fails to redeem the secured asset within aforesaid legally prescribed time frame, Borrower may not be entitled to redeem the property."

In terms of provision of sub-Section (13) of Section 13 of the SARFAESI Act, you are hereby prohibited from transferring, either by way of sale, lease or otherwise (other than in the ordinary course of his business) any of the secured assets referred to in the notice, without prior written consent of secured creditor.

For SAMMAAN CAPITAL LIMITED
(Formerly known as Indiabulls Housing Finance Ltd.)
Authorized Officer

Place : DEHRADUN

Notice under section 13(2) of the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 (The Act)

Sr. No.	Name of Borrower(s) (A)	Particulars of Mortgaged property / properties (B)	Date Of NPA (C)	Outstanding amount (Rs.) (D)
1.	Loan Account No. HPLAMP00359798 1. RADHEY SHYAM AGRAWAL PERE WALE (THROUGH ITS PARTNER) 2. RADHEY SHYAM AGRAWAL PARTNER RADHEY SHYAM AGRAWAL PERE WALE 3. PREETI AGRAWAL 4. CHANDRAPRAKASH RADHESHYAM AGARWAL PARTNER RADHEY SHYAM AGRAWAL PERE WALE 5. KAMLESH AGRAWAL 6. KAVITA BANKEYBIHARI AGARWAL (CO - BORROWER , WIFE AS WELL AS LEGAL HEIR OF BANKEYBIHARI AGARWAL) 7. RADHARANI RADHESHYAM AGARWAL ALIAS RADHA RANI 8. RADHEY SHYAM AGRAWAL PARTNER RADHEY SHYAM AGRAWAL PERE WALE 9. MAYANK AGRAWAL (SON AS WELL AS LEGAL HEIR OF LATE BAKEIN BEHARI AGRAWAL) 10. HIMANSHU AGRAWAL (SON AS WELL AS LEGAL HEIR OF LATE BAKEIN BEHARI AGRAWAL) 11. KUMARI POOJA AGRAWAL (DAUGHTER AS WELL AS LEGAL HEIR OF LATE BAKEIN BEHARI AGRAWAL)	WATER RATE NO. 227, HAVING TOTAL AREA OF 403.20 MTRS., AND CONSTRUCTED AREA OF 112.8 SQ. MTRS., PARTNER RADHEY SHYAM AGRAWAL PERE WALE, NEAR BANKEY BIHARI TEMPLE, VRINDAVAN, MATHURA, VRINDAVAN - 281121, UTTAR PRADESH. ADMEASURING 403.20 SQ. MTR.	03.10.2025	Rs. 1,01,76,912.77/- (Rupees One Crore One Lakh Seventy Six Thousand Nine Hundred Twelve And Paise Seventy Seven Only) as on 10.10.2025
2.	Loan Account No. HPLAMP00358631 1. RADHEY SHYAM AGRAWAL PERE WALE (THROUGH ITS PARTNER) 2. BRIJ BEHARI AGRAWAL 3. PREETI AGRAWAL 4. CHANDRAPRAKASH RADHESHYAM AGRAWAL PARTNER RADHEY SHYAM AGRAWAL PERE WALE 5. KAMLESH AGRAWAL 6. KAVITA BANKEYBIHARI AGARWAL (CO - BORROWER, WIFE AS WELL AS LEGAL HEIR OF BANKEYBIHARI AGARWAL) 7. RADHARANI RADHESHYAM AGARWAL ALIAS RADHA RANI 8. RADHEY SHYAM AGRAWAL PARTNER (RADHEY SHYAM AGRAWAL PERE WALE) 9. MAYANK AGRAWAL (SON AS WELL AS LEGAL HEIR OF LATE BAKEIN BEHARI AGRAWAL) 10. HIMANSHU AGRAWAL (SON AS WELL AS LEGAL HEIR OF LATE BAKEIN BEHARI AGRAWAL) 11. KUMARI POOJA AGRAWAL (DAUGHTER AS WELL AS LEGAL HEIR OF LATE BAKEIN BEHARI AGRAWAL)	HOUSE WATER RATE NO. PART OF 92 (OLD), AND NEW NO. - 354/1, H		

फार्म सं. आईएनसी-26
(कम्पनी (निगम) नियम, 2014 के नियम 30 के अनुसार में)
कंपनी के पंजीकृत कार्यालय को एक राज्य से दूसरे राज्य में बदलने के लिए समाचार पत्र में प्रकाशित विज्ञापन
केन्द्र सरकार(क्षेत्रीय निदेशक) उत्तरी क्षेत्र, दिल्ली के समक्ष
कंपनी अधिनियम 2013 की धारा 13 की उपधारा 4 और कंपनी (निगम) नियम 2014 के नियम 30 (ए) (क) की उपधारा (5) के खंड (ए) के मामलों में और

सेरको इंडिया प्राइवेट लिमिटेड (सीआईएन: U74999HR2015FTC054625), जिसका पंजीकृत कार्यालय वीकॉर्ड इंग्लैण्ड प्लू होराइन सेंटर, 5वीं मंजिल, डीएलएफ फेज 5, डीएलएफ क्यूई, गुडगांव, डीएलएफ क्यूई, हरियाणा, भारत, 122002 के मामले में
..... याचिकाकर्ता एतद्वारा जानकारी के लिए यह ज्ञात है कि कंपनी ने कम्पनी अधिनियम, 2013 की धारा 13 के तहत कम्पनी के मेमोरेण्डम ऑफ एसोसिएशन में परिवर्तन लाने हेतु पुष्टिकरण के लिए केंद्र सरकार (क्षेत्रीय निदेशक) को आवेदन प्रस्तुत करने का प्रस्ताव किया है, यह विशेष प्रस्ताव असाधारण आम बैठक में कम्पनी को सक्षम करने हेतु मंगलवार 12 अगस्त 2025 को आयोजित बैठक में कम्पनी के पंजीकृत कार्यालय को "हरियाणा राज्य" से "कनाडा राज्य" में बदलने हेतु पारित किया गया।

कोई भी व्यक्ति जिसका हित कम्पनी के पंजीकृत कार्यालय के प्रस्तावित संशोधन से प्रभावित होने की संभावना है, अपने हित के स्वयं तथा विरोध के आधार के उल्लेखकारी शपथपत्र द्वारा समर्थित अपनी आपत्तियाँ निदेशक शिकायत प्रभार एमसीए-21 पोर्टल (www.mca.gov.in) पर कर सकता है अथवा क्षेत्रीय निदेशक, उत्तरी क्षेत्र दिल्ली, बी-2 ब्लॉक, द्वितीय तल, पं. दीनदयाल अंतोप्य भवन, दूसरी मंजिल, सीओओ कॉम्प्लेक्स, नई दिल्ली - 110003 के पते पर इस सूचना के प्रकाशन के चौदह दिन के भीतर प्रेषित करता सकता है अथवा पंजीकृत डाक से भेज सकता है, जिसकी एक प्रति आवेदक कम्पनी को इसके नीचे लिखे पते पर संबन्धित पंजीकृत कार्यालय भेजी जानी चाहिए:

पंजीकृत कार्यालय का पता: वीकॉर्ड, डीएलएफ डी होराइन सेंटर, पाँचवीं मंजिल, डीएलएफ फेज 5, डीएलएफ क्यूई, गुडगांव, डीएलएफ क्यूई, हरियाणा, भारत, 122002

कृपया सेरको इंडिया प्राइवेट लिमिटेड को तत्पश्चात् **योजना पत्र** निदेशक सीआईएन: **06924225** पता: **17, गणपति निकेतन, परिषद भवन, दिल्ली - 110008, दिल्ली, भारत**

बैंक ऑफ बड़ोदा Bank of Baroda शाखा कार्यालय - एस्सीओ 62-63, बैंक स्क्व वेयर, सेक्टर-17-बी कच्छीगढ़, ईमेल : secob@bankofbaroda.com				
लॉकर तोड़ने की सूचना हम अपने प्रतिशिष्टत प्राप्तकों को सूचित करना चाहते हैं कि हमारे शाखा में नीचे उल्लिखित लॉकर धारक ने लंबे समय से अपने बकाया किराया का भुगतान नहीं किया है, इसलिए किराया बकाया हो गया है। बैंक के दिशा-निर्देशों के अनुसार, किरायेदार को 3 महीने का अवधि 05.02.2026 तक समय दिया गया है। यदि निर्धारित समय के भीतर किराया जमा नहीं किया जाता है, तो किरायेदारका और से लीज के एजेंट में लॉकर तोड़ दिया जाएगा। लॉकर को तोड़ने की लापरवाही किराया बकाया राशि किरायेदार से वसूली जाएगी।				
शाखा का नाम	लॉकर धारकों का नाम	लॉकर धारकों का पता	लॉकर संख्या और प्रकार	अतिदेय दिनांक
बैंक ऑफ बड़ोदा, एस्सीओ 62-63, सेक्टर-17-बी, चण्डीगढ़	सुरेंद्र सहारा माथुर	फ्लैट ए306, ज्योति सुरार गार्डनिया, इंदौरपुर, शिवा सन सिटी, गाजियाबाद, उ.प्र.- 201014	पुराना लॉकर सं. B40 नया सं. 0109AX0565	04.01.2022
दिनांक: 29.10.2025 सहायक महाप्रबंधक, बैंक ऑफ बड़ोदा				

यूनियन बैंक Union Bank of India
कबीर नगर शाखा, पता: सी-5, नॉर्थ छत्रपुर, 100 फीट रोड, शाहदरा, दिल्ली संदर्भ सं. 9326720772, ईमेल आईडी: ubin0920771@unionbankofindia.bank

धारा 13(2) के अंतर्गत मांग सूचना दिनांक : 18-10-2025 स्थान: दिल्ली

- उधारकर्ता / गारंटर: मेहसां न्यू गोलुएट/एचड, इसके प्रोप. द्वारा श्री मनीष गोयल मकान सं. बी-203, गोकलपुरी, दिल्ली - 110084 और ए-659, गोकलपुरी, दिल्ली 110084 और ए / 1/10426, द्वितीय तल, मोहन पार्क, नवीन शाहदरा, दिल्ली 110032
- गारंटर 2(क) श्री राधेश्याम गोयल, मकान संख्या 4385, आर्य पुरा सब्जी मंडी, दिल्ली 110007 2(ख) दर्शन कुमार गोयल, मकान संख्या ए 42, मेन मार्केट, गोकलपुरी, दिल्ली 110094 2(ग) श्री हरि शंकर गोयल, मकान संख्या ए 42, मेन मार्केट, गोकलपुरी, दिल्ली 110094

मांगे हुए, विषय: वित्तीय आस्तियों का प्रतिभूतिकरण तथा पुनर्निर्माण और प्रतिभूति हित प्रवर्तन अधिनियम, 2002 की धारा 13(2) के साथ पठित धारा 13(3) के तहत सूचना

पता नं. 1, ने हमारी कबीर नगर शाखा से निम्नलिखित क्रेडिट सुविधाएं का काम उठाया है और बकाया राशि / किराए / ब्याज चुकाने / खाता संतोषजनक रूप से परिचालित करने में असफल रहे हैं और अतएव, आप मान्यता और विकल्पों लेखानेक मानकों के संबंध में आवेदनीआई दिशानिर्देशों के निबंधन में आपका खाते को 10.10.2025 को अनाजोंक आस्तिकी अंशों में सूचीबद्ध किए जा चुके / चुके हैं। आपके खाते में बकाया राशि दिनांक 10.10.2025 तक रु. **1,43,87,302.56** (रु. एक करोड़ तैतलीस लाख सत्तासी हजार तीन सौ दो और पैसे छपन मात्र) उपर्युक्त खाते / खातों के संबंध में आप में से नं. 1 से बैंक को देय राशि का विवरण निम्नानुसार है:

सुविधा का प्रकार	एएमए की तिथि अर्थात् 10.10.2025 तक बकाया राशि	दिनांक 10.10.2025 तक अमुक्त ब्याज	चूड़ ब्याज (साधारण)	बैंक द्वारा चपगत लागू / प्रत्येक	कुल बकाया
सीसीए	रु. 1,28,77,082.36	रु. 75,540.00	-	-	रु. 1,29,52,622.36
उत्तर ऋण	रु. 13,58,097.20	रु. 26,583.00	-	-	रु. 14,34,680.20
कुल बकाया					रु. 1,43,87,302.56

बैंक को देय धनराशि या देय होने वाली धनराशि की अदायगी सुनिश्चित करने के लिए, श्री मनीष गोयल, श्री राधेश्याम गोयल, श्री दर्शन कुमार गोयल और श्री हरि शंकर गोयल ने 24.04.2023 को रजिस्ट्रारके निष्पादित किए थे और निम्नलिखित तरीके से सुरक्षा हित बनाया था:

नीचे वर्णित अचल संपत्ति का बंधक:
1. आवासीय संपत्ति सं. 4385 आर्य पुरा सब्जी मंडी दिल्ली 110007 माप 125 वर्ग गज यह संपत्ति श्री दर्शन कुमार गोयल, श्री मनीष गोयल, श्री हरि शंकरगोयल और श्री राधेश्याम गोयल के नाम पर है।
2. व्यवसायिक गुलान नॉर सं. 42 मेन डीपीए मार्केट एलएएसडी, गोकलपुरी शाहदरा दिल्ली 110084 माप 41.80 वर्ग मी. यह संपत्ति श्री मनीष गोयल एवं राधेश्याम गोयल के नाम पर है।
अतएव, एतद्वारा आपसे वित्तीय आस्तियों का प्रतिभूतिकरण तथा पुनर्निर्माण और प्रतिभूति हित प्रवर्तन अधिनियम, 2002 की धारा 13(2) के निबंधनों में राशि रु. **1,43,87,302.56** (रु. एक करोड़ तैतलीस लाख सत्तासी हजार तीन सौ दो और पैसे छपन मात्र) साथ में भावी ब्याज एवं प्रभार आपके द्वारा निष्पादित ऋण दस्तावेजों के नियम एवं शर्तों के अनुसार सांभालकर रख पर आगे ब्याज तथा प्रभार के साथ, इस सूचना की प्राप्ति की तिथि से 60 दिन के भीतर चुकाकर अपनी पूर्ण देवताओं का निर्वहन करने की मांग की जाती है, जिसमें असफल रहने पर हम अचल अधिनियम के तहत किसी भी या सभी अधिकारों के प्रयोग द्वारा उपरोक्त प्रतिभूतियों का प्रवर्तन करने हेतु बाध्य होंगे।
उक्त अधिनियम की धारा 13(13) के अनुसार, आप यह सूचना प्राप्त होने पर बैंक की सहमति के बिना, उपरोक्त प्रतिभूतियों का निष्पादन अथवा सत्यापन नहीं कर सकते हैं।
आपका ध्यान सुरक्षित परिसंपत्तियों को मुक्त के लिए उपलब्ध समय के संबंध में सरकारी की धारा 13 की उपधारा (8) के प्रावधानों की ओर आकर्षित किया जाता है।
प्राधिकृत अधिकारी,

हिंदुजा हाउसिंग फाइनेंस लिमिटेड
कोर्पोरेट कार्यालय नं. 167-169, दुसरा तल, अना सलाई, सैणपेट, शेनार्ड - 600015
शाखा कार्यालय: 311 और 312, तीसरी मंजिल, श्रीडी आस्टीयल टॉवर ए-6, नेवाडी सुभाष प्लेस, नई दिल्ली-110034 | प्राधिकृत अधिकारी श्री जैलना भाटिया, संदर्भ नं.: 9989971638
ईमेल: Kashish.bhatia@hindujahousingfinance.com

निजी ड्रीटी माध्यम से बिक्री की सूचना
वित्तीय आस्तियों के प्रतिभूतिकरण और पुनर्निर्माण तथा प्रतिभूति हित प्रवर्तन अधिनियम, 2002 (सरकारी अधिनियम) के तहत एचएफएफएल को प्राप्तिगत चर्च और अचल परिसंपत्तियों की बिक्री

एचएफएफएल के अधोस्तक्षारी प्राधिकृत अधिकारी ने सरकारी अधिनियम की धारा 13(4) के तहत अनुसूचित संपत्ति का कब्जा किया है। सर्व साधारण को सूचित किया जाता है कि अनुरूपी में प्यथाउल्लिखित प्रत्येक संपत्ति देयों की वसूली के लिए एचएफएफएल को सहमत रहने पर निजी ड्रीटी माध्यम से "जो है जहाँ है" और "जहाँ है जैसी है" आधार पर बिक्री के लिए उपलब्ध है। निजी ड्रीटी माध्यम से संपत्ति की बिक्री के लिए मानक निवेदन व सर्वे निम्नलिखित हैं:

- बिक्री निजी ड्रीटी माध्यम से "जो है जहाँ है" और "जहाँ है जैसी है" आधार पर की जायेगी।
- खरीदार को संपत्ति की खरीद के लिए एचएफएफएल की प्रस्ताव स्वीकृति प्राप्ति के उपरोक्त कार्य दिवस को बिक्री मूल्य की 25% राशि जमा करनी होगी और शेष राशि इसके 15 दिनों के अंदर जमा करनी होगी।
- खरीदार को आवेदन के साथ प्रस्तावित राशि की 10% राशि जमा करनी होगी जोकि उपर्युक्त खंड (2) के अनुसार किए जाने वाले 25% जमा के विरुद्ध समायोजित हो जायेगी।
- उपर्युक्त खंड (2) के तहत ग्यवाञ्छित राशि जमा करने में असफल होने पर पहले मुगलत की गई राशि आवेदन के साथ मुगलत 10% राशि सहित जम्मा की जा सकती है।
- खरीद का प्रस्ताव एचएफएफएल द्वारा स्वीकृत नहीं होने की अवस्था में आवेदन के साथ मुगलत 10% राशि बिना किसी ब्याज के वापस कर दी जायेगी।
- संपत्ति एचएफएफएल को ज्ञात या अज्ञात सभी वर्तमान और भावी भारों के साथ बिक्री की जा रही है। किसी तीसरी पार्टी दावों /अधिकारों /बकायों के लिए प्राधिकृत अधिकारी /प्रत्येक ऋणदाता किसी भी प्रकार से जिम्मेदार नहीं होगा।
- संपत्ति (निजी ड्रीटी माध्यम से बिक्री के तहत) से संबंधित सभी दृष्टि से अपनी संतुष्टि के लिए खरीदार स्वयं की जांच कर लें। खरीदार आगे की इस संबंध में प्राधिकृत अधिकारी /प्रत्येक ऋणदाता के विरुद्ध कोई दावा करने के लिए अधिकृत नहीं होगा।
- एचएफएफएल को बिना कोई कारण दिए किसी प्रस्ताव को अस्वीकार करने का अधिकार होगा।
- कि बिक्री की दिनांक 15.11.2025 को प्रतिभूतिक्रि होगी।

खरीदार को संपत्ति की खरीद के संबंध में सभी स्टाम्प ड्यूटी, पंजीकरण शुल्क, अन्य व्यय, कर, ड्यूटी वहन करने होंगे। बिक्री सरकारी अधिनियम/निर्णयों के प्रावधानों के अनुसार होगी।

अनुसूची संपत्ति (प्रत्याभूत परिसंपत्ति) का विवरण DLJPLM/DWSN/A000000067- श्री अभिषेक सेठ	आरक्षित मूल्य
आवासीय मकान नंबर 5, खसरा संख्या 1900 में से, क्षेत्रफल 52 वर्ग गज यानि 43.47 वर्ग मीटर, श्री राम वाटिका, गाँव धूम मानिकपुर, परगना एवं तहसील दादरी, जिला गोंतम बुद्ध नगर। सीमाएँ:- पूर्व:- खाली प्लांट, पश्चिम:- अन्य का मकान, उत्तर:- 23 फुट चौड़ी सड़क, दक्षिण:- कृषि भूमि।	रु. 12,50,000/- (रुपये बारह लाख पचास हजार मात्र)
अनुसूची संपत्ति (प्रत्याभूत परिसंपत्ति) का विवरण DLJPLM/DWSN/A000000070- श्री नक्षत्र सिंह	आरक्षित मूल्य
आवासीय मकान नंबर 5-ए, खसरा संख्या 1900 में से, क्षेत्रफल 52 वर्ग गज यानि 43.48 वर्ग मीटर, श्री राम वाटिका, गाँव धूम मानिकपुर, परगना एवं तहसील दादरी, जिला गोंतम बुद्ध नगर। सीमाएँ:- पूर्व:- अभिषेक का मकान, पश्चिम:- अन्य का मकान, उत्तर:- 23 फुट चौड़ी सड़क, दक्षिण:- कृषि भूमि।	रु. 12,50,000/- (रुपये बारह लाख पचास हजार मात्र)

दिनांकित 26.10.2025 हिजे हिंदुजा हाउसिंग फाइनेंस लिमिटेड (प्राधिकृत अधिकारी)

अनु. क्र.	कर्जदार (ओं) का नाम (ए)	वित्तीय संपत्ति (यों) का विवरण (बी)	पूरा मी. ए. की राशि (सी)	बकाया राशि (रु. की)
1.	कर्ज खता क्र. HJALPMAT00359798 1. राधेश्याम अग्रवाल पेड़े वाले (इसके भागीदार के माध्यम से) 2. ब्रज बिहारी अग्रवाल भागीदार राधेश्याम अग्रवाल पेड़े वाले 3. प्रीति अग्रवाल 4. बंधुप्रकाश राधेश्याम अग्रवाल भागीदार राधेश्याम अग्रवाल पेड़े वाले 5. कमलेश अग्रवाल 6. कविता बांबेबिहारी अग्रवाल (सह-उधारकर्ता, स्वर्गीय बांबेबिहारी अग्रवाल की पत्नी और कानूनी उत्तराधिकारी) 7. राधाशानी राधेश्याम अग्रवाल उर्फ राधाशानी 8. राधेश्याम अग्रवाल भागीदार राधेश्याम अग्रवाल पेड़े वाले 9. मयंक अग्रवाल (स्वर्गीय बांबे बिहारी अग्रवाल का पुत्र और कानूनी उत्तराधिकारी) 10. हिमांशु अग्रवाल (स्वर्गीय बांबे बिहारी अग्रवाल का पुत्र और कानूनी उत्तराधिकारी) 11. कुमारी पूजा अग्रवाल (स्वर्गीय बांबे बिहारी अग्रवाल की पुत्री और कानूनी उत्तराधिकारी)	वाटर रेट नंबर 227, जिसका कुल क्षेत्रफल 403.20 वर्ग मीटर और निर्मित क्षेत्रफल 112.8 वर्ग मीटर है, मोहल्ला जमल कड़ी में स्थित है, बांबे बिहारी मंदिर के पास, वृंदावन, मथुरा, वृंदावन - 281121, उत्तर प्रदेश, जिसका क्षेत्रफल 403.20 वर्ग मीटर है।	03.10.2025	रु. 1,01,76,912.77/- (रुपए एक करोड़ एक लाख छित्तर हजार नौ सौ बारह और अड़तीस पैसे मात्र) 10.10.2025 के अनुसार
2.	कर्ज खता क्र. HJALPMAT00358631 1. राधेश्याम अग्रवाल पेड़े वाले (इसके भागीदार के माध्यम से) 2. ब्रज बिहारी अग्रवाल 3. प्रीति अग्रवाल 4. बंधुप्रकाश राधेश्याम अग्रवाल भागीदार (राधेश्याम अग्रवाल पेड़े वाले) 5. कमलेश अग्रवाल 6. कविता बांबेबिहारी अग्रवाल (सह-उधारकर्ता, स्वर्गीय बांबेबिहारी अग्रवाल की पत्नी और कानूनी उत्तराधिकारी) 7. राधाशानी राधेश्याम अग्रवाल उर्फ राधाशानी 8. राधेश्याम अग्रवाल भागीदार (राधेश्याम अग्रवाल पेड़े वाले) 9. मयंक अग्रवाल (स्वर्गीय बांबे बिहारी अग्रवाल का पुत्र और कानूनी उत्तराधिकारी) 10. हिमांशु अग्रवाल (स्वर्गीय बांबे बिहारी अग्रवाल का पुत्र और कानूनी उत्तराधिकारी) 11. कुमारी पूजा अग्रवाल (स्वर्गीय बांबे बिहारी अग्रवाल की पुत्री और कानूनी उत्तराधिकारी)	हाउस वाटर रेट नंबर 92 (पुराना) का भाग और नया नंबर-354/1, जिसका कुल क्षेत्रफल 40.09 वर्ग गज है, जो 33.45 वर्ग मीटर के बराबर है, पूर्व में 16 फीट 9 इंच, पश्चिम में 16 फीट 9 इंच, उत्तर: 21 फीट 6 इंच, और दक्षिण: 21 फीट 6 इंच और करदा क्षेत्रफल 21.78 वर्ग मीटर है, वृंदावन, मोहल्ला में स्थित है, गोवरन दरवाजा, वृंदावन, लहसूल और जिला मथुरा - 281121, उत्तर प्रदेश।	03.10.2025	रु. 28, 22, 523.38/- (रुपए अड़तीस लाख बाईस हजार पांच सौ तेईस और अड़तीस पैसे मात्र) 10.10.2025 के अनुसार
3.	कर्ज खता क्र. HHLNO00314403 1. अर्चिष्ठ कुमार निदेशक ए.के.जी. इलेक्ट्रिकल एंड इंजीनियर्स प्राइवेट लिमिटेड 2. ए.के.जी. इलेक्ट्रिकल एंड इंजीनियर्स प्राइवेट लिमिटेड इसके निदेशक के माध्यम से 3. धर्मावती 4. राजेश	संपत्ति जो पूरी दुसरी मंजिल है के सभी भाग और खंड, जिसका कुल क्षेत्रफल 112 वर्ग मीटर है, छत के अधिकार के साथ, प्लॉट नंबर 451 पर निर्मित है, सेक्टर 11, वसुंधरा, गाजियाबाद 201012, उत्तर प्रदेश।	03.10.2025	रु. 88,91,914.28/- (रुपए अड़तीस लाख इकराबे हजार नौ सौ चौदह और अड़तीस पैसे मात्र) 10.10.2025 के अनुसार
4.	कर्ज खता क्र. HHLGRG0045799 1. सुनील शर्मा 2. प्रीति शर्मा	प्लॉट नंबर 206, तीसरी मंजिल, डीडीए एलआईजी प्लॉट, ग्रुप-1, रोज अपार्टमेंट, सेक्टर-18-बी, द्वाका, फेज II, नई दिल्ली -110075।	03.09.2025	रु. 24,99,173.40/- (रुपए चौबीस लाख नियायबे हजार एक सौ तिस्र और चालीस पैसे मात्र) 10.10.2025 के अनुसार
5.	कर्ज खता क्र. HHLGR00506501 1. मनीष कुमार 2. माला	मकान नंबर 1911, सेक्टर - 7, आवास विकास कॉलोनी, पंडित दीना दयाल उपाध्याय पुरम, सिन्दौरा योजना, आगरा 282007, उत्तर प्रदेश।	03.08.2025	रु. 28, 31, 756.19/- (रुपए अड़तीस लाख इकतीस हजार सात सौ छपन और उतीस पैसे मात्र) 15.10.2025 के अनुसार

कि ऊपर लिखे नाम वाला उधार लेने वाला(ले) ने ऋण खाते के वित्तीय अनुशासन को बनाए रख पाने में असफल रहे हैं तथा कंपनी द्वारा अपनी आम बिजनेस घर्षों में रखे जाने वाले खातों के अनुसार प्रत्येक उधार पाने वाले (लॉ) के नाम के आगे स्तंभ डी में विनिर्दिष्ट धनराशि बकाया बनी हुई है। उधार लेने वाले(लॉ) की ओर से ऋण धनराशि का पुनर्मुलतान में लगातार चूक होने के कारण उधार लेने वाले(लॉ) के ऋण खाते को कंपनी द्वारा सीमांकित मापदंडों के भीतर निष्पादनतेर परिसंपत्तियों (स्तंभ सी में तारीख के अनुसार) के रूप में बनीकृत किया गया है। परिनियमस्वरूप प्रत्येक उधार लेने वाले को अधिनियमन की धारा 13(2) के अंतर्गत सूचनाएं भी जारी की गई हैं। उपर्युक्त को दृष्टिगत रखते हुए कंपनी एतद्वारा ऊपर लिखे नाम वाले उधार लेने वाले(लॉ) का आह्वान करती है कि, ये इस सूचना के प्रकाशित होने के दिन से 60 दिन के भीतर अचल ब्याज, लागतें, तथा शुल्कों सहित ऊपर स्तंभ डी में विनिर्दिष्ट संपूर्ण बकाया देवताओं का भुगतान करके कंपनी के प्रति बनने वाले अपने / उनके पूर्ण दायित्वों का निर्वहन करें, ऐसा न करने पर कंपनी ऊपर के स्तंभ डी में उल्लिखित बंधक रखी गई संपत्ति को अधिग्रहीत करने के लिए कंपनी पात्र होगी। कृपया ध्यान दें कि सरकारी कानून की धारा 13 की उप-धारा (8) के प्रावधानों के अनुसार, "कर्जदार सार्वजनिक नीलामी द्वारा, कोर्टेशन आमंत्रित करते हुए, सार्वजनिक निविदा या निजी समझौते द्वारा सुरक्षित आस्तियों की बिक्री के लिए सूचना के प्रकाशन के दिनांक तक केवल सितयौंथे क्रेडिटिट द्वारा किए गए सभी खर्चों, लागतों और प्रभारों के साथ संपूर्ण बकाया देय राशि अदा कर सकता है, इसके अलावा यह भी ध्यान दें कि उपरोक्त विधिक रूप से निर्धारित समयावधि के अंदर सुरक्षित आस्तिकी का मोचन करने में कर्जदार विफल रहने पर कर्जदार संपत्ति का मोचन करने के लिए पात्र नहीं हो सकता।" सरकारी अधिनियमन की धारा 13 की उपधारा 13(2) के प्रावधान के संदर्भ में, आप इस प्रकार बिक्री, घट्टे के माध्यम से अथवा नोटिस में उल्लिखित अपनी सुरक्षित संपत्तियों में से कोई भी (अपने व्यापार के सामान्य पाठ्यक्रम के अलावा) सुरक्षित लेनदार की पूर्व लिखित सहमति के बिना स्थानांतरित करने से प्रतिबंधित हैं।

कृते समान कैपिटल लिमिटेड (पहले इंडियाबुलस हाउसिंग फाइनेंस लिमिटेड के नाम से जाना जाता था) स्थांन : दिल्ली/मथुरा/गाजियाबाद/आगरा

SIMBHAOLI SUGARS LIMITED (Formerly known as 'Simbhaoli Spirits Limited') Regd. Office : Simbhaoli Dist. Hapur (U.P.) - 245207 CIN - L15122UP2011PLC004210 E-mail: info@simbhaolisugars.com Website: www.simbhaolisugars.com					
EXTRACT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025 (Rs. in Lacs)					
S. No.	Particulars	Quarter Ended			Year Ended
		June 30, 2025 Unaudited	March 31, 2025 Audited	June 30, 2024 Unaudited	March 31, 2025 Audited
1.	Total income from operations (net)	20,742.53	31,580.96	27,816.61	97,674.29
2.	Net Profit/(loss) for the period before Tax and exceptional items	(1,035.74)	4,752.90	(1,120.20)	2,399.05
3.	Net Profit/(loss) for the period before Tax and after exceptional items	(1,035.74)	4,752.90	(1,120.20)	2,399.05
4.	Net Profit/(loss) for the period after Tax and exceptional items	(1,035.74)	4,752.90	(1,120.20)	2,399.05
5.	Total Comprehensive Income for the period [comprising net profit/(loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(1,035.74)	4,725.81	(1,120.20)	2,371.96
6.	Paid up equity share capital (face value Rs. 10/- each)	4,127.90	4,127.90	4,127.90	4,127.90
7.	Other Equity	-	-	-	(8,977.46)
8.	-EPS before exceptional item	(2.51)	11.51	(2.71)	5.81
	-EPS after exceptional item	(2.51)	11.51	(2.71)	5.81

Notes:
1. The Hon'ble National Company Law Tribunal (NCLT), Allahabad bench, Prayagraj has admitted the petition of Oriental Bank of Commerce (now Punjab National Bank), for initiating Corporate Insolvency Resolution process (CIRP) under the Insolvency and Bankruptcy Code, 2016 (IBC) vide its order dated 11.07.2024. Mr. Anurag Goel was appointed as the Interim Resolution Professional (IRP). Accordingly, he has taken control of the Management and operations of the Company.
2. In view of the above, unaudited standalone financial results have not been considered and recommended by Audit Committee and consequently by the Board of Directors. However, the same have been certified by Mr. Dayal Popli-Chief Financial Officer (CFO) of the Company. Based on this certification, these unaudited standalone financial results have been taken on record by IRP of the Company on 28th October, 2025.
3. The above is an extract of the detailed formal of financial results for the quarter ended June 30, 2025 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 ended June 30, 2025 are available on the Stock Exchange websites (www.bseindia.com and www.nseindia.com) and the Company's website (www.simbhaolisugars.com)

Notes to Standalone Financial Results:
1. Due to sub-optimum capacity utilization of its manufacturing capacities and other internal and external factors, the Company had continuously incurred huge losses in past resulting in complete erosion of its net worth, rendering the 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 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. One of the lenders had declared the Company and Guarantors to the credit facility, as Willful Defaulters, which was Set Aside and Hayarna High court at Chandigarh and Delhi High Court. Further, Punjab National Bank being one of the lenders has also issued show cause notice to the Company on April 25, 2025 to categorize the account as fraud for which subsequently, the Fraud Monitoring Committee of Punjab National Bank has issued a letter on dated September 20, 2025, stating that in terms of bank account does not qualify as fraud. Further, 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 Company, which are being constituted 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 Company to the extent of ₹109.80 Crore, against which the Company had preferred an appeal before with the appropriate authority and an Interim Stay had been granted by the Hon'ble Appellate Tribunal.
2. 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 "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 taken control and custody of the management and operations of the Corporate Debtor. One of the Promoters of the Company, Ms. Gursimran Kaur Mann and one of the farmers Mr. Surender Pal Singh Mangat, who has been supplying cane to the Corporate Debtor and also providing transport services to the Corporate Debtor under name and style of Mis Simbhaoli Transport Carriers Pvt. Ltd., a 60:40 venture between promoters (60.00%) of Simbhaoli Sugars Limited and Mr. Surender Pal Singh Mangat and his family (40.00%), have filed and 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 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 to continue to manage the operations of the corporate debtors and fixed the next date of hearing on 29th Oct, 2025.
3. Considering the above stated factors, no provision of interest payable to the commercial lenders has been made in the accounts for the past several years/quarters. Further considering the fact of admitting the Company to CIRP and pending decision of NCLAT, no provision of interest payable to non-commercial lenders has also been made during the periods after June 30, 2024. The estimated interest expenses on credit facilities for the quarter ended June 30, 2025 amounting to ₹8,360.27 Lakhs. (Previous quarter ended June 30, 2024 ₹6,528.83 Lakhs) and upto June 30, 2025 amounting to ₹1,83,389.90 Lakhs calculated on the basis of the contracted rates and claims filed by the financial creditors before IRP has not been provided for in the books of accounts as on June 30, 2025. The auditors have drawn qualifications in this regard in their Audit Report for the quarter ended June 30, 2025.
4. Considering the fact of admitting the Company to CIRP and pending decision of NCLAT, no provision of interest payable on unsecured loan from related company has been made during the year for the period after July 11, 2024. The interest expenses on unsecured loan for the quarter ended June 30, 2025, amounting to 10.92 Lakhs (Previous quarter ended June 30, 2024, Nil) and accumulated interest expenses amounting to ₹ 42.82 Lakhs up to June 30, 2025, have not been provided in the books of accounts.
5. 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 audited 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 Audit Report for the quarter ended June 30, 2025.
The Company is fully operational, producing Sugar, Molasses, Rectified spirit, IMFL & other by products and has generated operational cash flows during the IRP period. Considering the facts that the company has been able to clear substantial cane grower dues as per NCLAT order 24th July, 2024 and it is the duty of Interim Resolution Professional (IRP) appointed by NCLT order dated 11th July, 2024 to ensure that the company remains a going concern and preserve its assets in accordance with the provisions of the Insolvency and Bankruptcy Code (IBC), 2016, the financial results are continued to be prepared on going concern basis. The auditors have drawn qualification in this regard in their Audit Report for the quarter ended June 30, 2025.
6. Considering the facts that Uttar Pradesh State Government had never in past enforced the payment of interest on the delayed payment of sugar cane price to the farmers which was payable under the provisions of section 17(3) of the U.P. Sugarcane (Regulations of Supply and Purchase) Act, 1953, the Company had not made any provision in respect of said interest in past as well as during the current financial year. The interest on delayed payment of cane dues to the extend claimed by the cane societies before the IRP office as on July 11, 2024, amounts to ₹ 12,163.25 Lakhs which is under sub justice and accordingly have not been provided for in the books of accounts. The IRP, in accordance with the NCLAT order dated 24th July, 2024 has discharged the majority of its outstanding cane dues, except Chhivara unit of prior years ended 30th June, 25 which were filed by cane growers as dues outstanding July 11, 2024. The auditors have drawn qualification in this regard in their Audit Report for the quarter ended June 30, 2025.
7. The auditors of SPPL (51% Subsidiary Company) has expressed disclaimer of opinion on its financial statements for the quarter ended 30.06.2025 on account of significant doubts on SPPL's ability to continue as going concern, possible impairment in the value of PPE and filing of petition by one of the joint venture partners before NCLT, Allahabad Bench, Prayagraj alleging operational and mismanagement by the SPPL and other parties. The Company has exposure aggregating to ₹21084.64 Lakhs (Previous quarter ended June 30, 2024 ₹16,712.26 Lakhs) in the aforesaid subsidiary, by way of investments, trade and other receivables and accrued accumulated interest on debentures. The Company shall assess the impairment in the carrying amounts of investments in and other recoverable from SPPL on finalization and implementation of the CIRP through Hon'ble NCLT and accordingly will provide it. Further, the Company and SPPL are in disputes in the matter of certain penalties levied by each other aggregating to ₹ 1,687.73 Lakhs. The Company