

THE BELSUND SUGAR & IND LTD.

CIN : L15421WB1932PLC007463

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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER, 2023

Sl. No.	PARTICULARS	(Rupees in Thousands except figures of EPS)					
		QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31.12.2023 (UNAUDITED)	30.09.2023 (UNAUDITED)	31.12.2022 (UNAUDITED)	31.12.2023 (UNAUDITED)	31.12.2022 (UNAUDITED)	31.03.2023 (AUDITED)
1	Income From Operations						
	Gross Sales/Income From Operations						
	(i) Total income from operations	-	-	-	-	-	-
	(ii) Other Income	-	-	0.17	-	0.17	0.17
2	Total income (i+ii)	-	-	0.17	-	0.17	0.17
3	Expenses						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	(c) Employee benefits expense	-	-	-	-	-	-
	(d) Finance Costs	-	-	-	-	-	-
	(e) Depreciation and Amortisation expense	-	-	-	-	-	-
	(f) Other expenses	35.20	252.49	230.29	393.65	834.79	954.60
4	Total expenses (3)	35.20	252.49	230.29	393.65	834.79	954.60
		(35.20)	(252.49)	(230.12)	(393.65)	(834.62)	(954.43)
	Profit / (Loss) from ordinary activities before Exceptional Items & Tax (2-4)						
5	Exceptional items	-	-	-	-	-	8,395.32
7	Provision of doubtful advances written back	-	-	-	-	-	-
8	Profit / (Loss) from operations before Tax(5+6+7)	(35.20)	(252.49)	(230.12)	(393.65)	(834.62)	7,440.89
9	Tax Expense						
	(i) Current Tax	-	-	-	-	-	-
	(ii) Deferred Tax	-	-	-	-	-	-
	Total Tax Expense (i+ii)	-	-	-	-	-	-
10	Net Profit / (Loss) for the period (8-9)	(35.20)	(252.49)	(230.12)	(393.65)	(834.62)	7,440.89
11	Other Comprehensive Income, Net of income tax						
	A. Items that will not be reclassified to profit or loss	757.99	91.90	(9.49)	797.82	(7,715.72)	(10,505.41)
	B. Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income, net of income tax	757.99	91.90	(9.49)	797.82	(7,715.72)	(10,505.41)
12	Total comprehensive Income for the period	722.79	(160.59)	(239.61)	404.17	(8,550.34)	(3,064.52)
13	Paid-up equity share capital (Face Value of Rs.10/- per share)	7,796.03	7,796.03	7,796.03	7,796.03	7,796.03	7,796.03
14	Earnings per share (of Rs.10/- each) (not annualised) :						
	(a) Basic	(0.05)	(0.32)	(0.30)	(0.50)	(1.07)	9.54
	(b) Diluted	(0.05)	(0.32)	(0.30)	(0.50)	(1.07)	9.54

NOTES:

- The Company has opted to publish Extract of the Unaudited Financial Results, Pursuant to option made available as per regulation 33 of SEBI (Listing Obligation and Disclosure requirements) Regulation, 2015. The Full format of Quarterly Financial Results are Available on the stock exchange website, www.cse-india.com and on the company's Website www.belsundsugar.com
- The above results have been reviewed by the Audit Committee, approved by the Board of Directors in the meeting held on 7th February, 2024 and subjected to a limited review by the statutory auditors.
- Due to continuous losses, the net worth of the company is fully eroded which may have effect on company's ability to continue as going concern. However, management is searching for new business opportunity so financial statement is prepared on going concern basis.
- The Company has given Bank guarantee to banks for the loan taken by Riga Sugar Co. Ltd (In Liquidation) i.e., Related Party for which over and above the Net worth of the company.
- The Figure of third quarter are the balancing figures between the unaudited figures in respect of the nine months figures upto 31st December, 2023/ 31st December 2022 and the unaudited published figures upto 30th September, 2023/ 30th September, 2022 which were subjected to Limited Review.
- Previous periods/year figures have been regrouped and/or reclassified wherever necessary to confirm to the current period's presentation.
- The business activities of the company falls within a single primary business segment i.e., Sugar Cane and hence there is no other reportable segment as per Ind AS 108 'Operating Segments'.

By the Order of the Board of Directors
For The Belsund Sugar & Industries Ltd.

OM PRAKASH
DHANUKA

Digitally signed
by OM PRAKASH
DHANUKA

O.P. DHANUKA Director
CHAIRMAN AND MANAGING DIRECTOR
DIN - 00049947

Place : Kolkata
Date : 07th February 2024

