

piccadily

Dated:05.02.2025

To,
The Manager,
BSE Limited
25th Floor Pheroze Jeejebhoy Towers,
Dalal Street, Mumbai - 400001.

Scrip Code: 507498

Subject: Compliance of Regulation 30 read with Part A of Schedule III and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 30 read with Part A of Schedule III and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the company in its meeting held today i.e. 05th February 2025 hereby consider, discuss and approve the following items:

i) Standalone Un-Audited Financial Results of the Company for the quarter and nine months ended as on 31st December, 2024 along with Limited Review Report.

We are also hereby enclosing Standalone Un-Audited Financial Results of the Company for the quarter and nine months ended as on 31st December, 2024 along with Limited Review Report thereon.

The said Board Meeting commenced at 9.50 AM and concluded at 10.15 AM. This is for information and record.

Thanking You

Yours Faithfully
For Piccadily Sugar and Allied Industries Limited


Kajal Goel
Company Secretary & Compliance Officer
A-37752

Piccadily Sugar & Allied Industries Ltd.

CIN No. : L15424PB1993PLC013137

Registered Office : Jakhal Road, Patran, Distt. Patiala (Punjab)-147001
Phone : +91-01764-242027

Corporate Office : SCO 51, 1st Floor, Sector 30-C, Near CSIO, Chandigarh-160030, Ph.: 0172-5083695
Website : www.psailpatran.com **Email :** piccadilygroup34@rediffmail.com

Independent Auditor's review Report on the Quarterly & Nine Months ended Unaudited Standalone Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to

**The Board of Directors of
Piccadily Sugar & Allied Industries Limited**

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Piccadily Sugar & Allied Industries Limited ("the Company") for the quarter & Nine Months ended December 31, 2024 ("the Statement"), being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 as amended (the "Listing Regulation")
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on 05th February, 2025 has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 (the 'Act'), as amended, read with the relevant rules issued there under and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of Interim Financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS

S.C.O. 178, Sector-5, Panchkula, Haryana - 134109

Phone: 0172-2575761, 2575762

Email: jainassociatesca@gmail.com

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Jain & Associates
Chartered Accountants
Firm Registration No. 001361N



Krishan Mangawa
(Partner)

Membership No. 513236

UDIN: 25513236BMJPEV5818

Place: GURUGRAM
Dated: 05.02.2024

PICCADILY SUGAR AND ALLIED INDUSTRIES LTD.

Regd. Office : Jakhal Road, Patran

Distt. - Patiala (Punjab)

CIN: L15424PB1993PLC013137

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTH ENDED 31ST DECEMBER, 2024

Sr.	PARTICULARS	(Rs. In Lakhs, Except EPS Data)					
		QUARTER ENDED		NINE MONTH ENDED		YEAR ENDED	
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.	Revenue from Operations	129.44	262.63	100.71	419.85	398.88	483.71
	Gross Sales						
	Other Operating Revenue	129.44	262.63	100.71	419.85	398.88	483.71
	Total Revenue from Operations	43.81	3.09	14.09	65.19	85.86	138.43
	Other Income	173.25	265.72	114.79	485.03	484.74	622.13
	Total Income						
2.	Expenses	52.87	151.11	18.38	220.10	157.86	178.21
	(a) Cost of Materials consumed					42.16	42.16
	(b) Purchase and related cost of stock in trade	22.84	(16.88)	31.09	11.07	80.51	74.67
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade						
	(d) Excise duty on sale of goods	17.42	17.06	13.98	49.71	54.10	67.98
	(e) Employee benefits expense	0.04	0.29	0.02	0.36	2.60	2.62
	(f) Finance costs	68.22	68.22	71.85	204.68	216.69	288.73
	(g) Depreciation and amortization expense	3.03	5.77	4.47	11.92	19.95	23.90
	(h) Power, fuel etc.	236.68	168.84	166.75	426.13	318.46	409.91
	Other expenses						
	Total Expenses	401.11	394.42	306.55	923.97	892.33	1,088.20
3.	Profit/(loss) before exceptional items and tax (1-2)	(227.66)	(128.70)	(191.76)	(438.94)	(407.59)	(466.06)
4.	Exceptional items	227.69		4.03	227.69	37.12	261.10
5.	Profit/(loss) before tax (3+4)	(0.17)	(128.70)	(187.73)	(211.25)	(370.47)	(204.97)
6.	Tax Expense						
	- Current Tax	(73.10)	(8.43)	(49.63)	(104.26)	(97.16)	(14.95)
	- Deferred Tax			(0.14)		(0.14)	
	- Tax adjustment related to earlier year						
7.	Net Profit/(Loss) (5-6)	72.93	(120.27)	(137.96)	(106.99)	(273.17)	(190.01)
8.	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit & loss						
	(ii) Income tax relating to items that will not be reclassified to profit or loss						
	B (i) Items that will be reclassified to profit & loss						
	(ii) Income tax relating to items that will be reclassified to profit or loss						
9.	Total comprehensive income (after tax)	72.93	(120.27)	(137.96)	(106.99)	(273.17)	(190.01)
10.	Paid up equity share capital (FV Rs. 10 each)	2,325.45	2,325.45	2,325.45	2,325.45	2,325.45	2,325.45
11.	Other Equity						
12.	Basic / Diluted -Earnings/(Loss) Per Share (Rs.)	0.31	(0.51)	(0.59)	(0.46)	(1.17)	(0.82)
	- Basic	0.31	(0.51)	(0.59)	(0.46)	(1.17)	(0.82)
	- Diluted						



For and on behalf of the Board

 (Naveen Pawar)
 Whole time Director
 DIN : 09691282

PICCADILY SUGAR AND ALLIED INDUSTRIES LTD.
Regd. Office : Jakhhal Road, Patran Distt. - Patiala (Punjab)
CIN: L15424PB1993PLC013137

NOTES TO THE STANDALONE FINANCIAL RESULTS :

- 1 The unaudited standalone financial results of Piccadily Sugar & Allied Industries Ltd. ('the Company') for the quarter and nine month ended December 31, 2024 ('the Statement') have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 4, 2025. The Statutory Auditors have expressed an unmodified conclusion on these statements.
- 2 These statements have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 ('the Act') read with the companies (Indian Accounting Standards) Rules, 2015 (as amended) and other accounting principles generally accepted in India and is in compliance with presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended).
- 3 Since the company operates in only one segment, segment reporting requirement are not applicable to the company.
- 4 The previous period/year's figures have been regrouped wherever necessary to confirm to this period's classification.
- 5 The company is in the process of implementing Ethanol Plant.



For and on behalf of the Board



(Naveen Pawar)
Whole time Director
DIN : 09691282

PLACE: GURUGRAM
DATE: 05.02.2025