

BASU DAS & BASU

Chartered Accountants

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Independent Auditor's Report on the Quarterly and Year to date Audited Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**To the Board of Directors of
Hanuman Plantations Limited
CIN: L01409WB1981PLC033909**

Report on the Standalone Ind AS Financial Statements

Opinion

We have audited the accompanying standalone Ind AS financial statements of Hanuman Plantations Limited ("the Company") for the quarter and for the year ended 31 March 2024 ("Statement"), attached herewith being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. As amended ("the Listing Regulations")

In our opinion, and to the best of our information and according to the explanations given to us, the Statement:

- 1) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- 2) gives a true and fair view, in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the net loss including other comprehensive income and other financial information for the quarter and for the year ended 31 March, 2024.

Basis for Opinion

We conducted the audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those standards are further described in the Auditor's responsibilities for the Audit of the Standalone Financial Statements sections of our Report. We are independent of the Company in accordance with the code of Ethics issued by the Institute of the Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Statement for the year ended 31 March, 2024 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidences we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Standalone Financial Statements

The Statement has been prepared on the basis of the Standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of this statement that gives a true and fair view of the net loss including other comprehensive income and other financial information in accordance with the applicable Indian Accounting Standards prescribed under section 133 of the Act read with relevant rules issue thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulation. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies, making judgments and estimates that are reasonable and prudent, and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statements, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.



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Auditor's Responsibility for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the statement.

As a part of audit in accordance with SAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- 1) Identify and assess the risk of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis of our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, internal omissions, misrepresentations, or the override of internal control
- 2) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we also are responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- 3) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- 4) Conclude on the appropriateness of the Board of Directors' use of the going concern basis of Accounting and based on audit evidences obtained, whether a material uncertainty exists related to events and conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosure in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, in future events or conditions may cause the Company to cease to continue as a going concern.
- 5) Evaluate the overall presentation, structure, and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matter, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and matter that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended 31 March, 2024 being the balancing figure between the audited figures in respect of the full financial year ended 31 March, 2024 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.



For Basu Das & Basu
Chartered Accountant
Firm Regd. No. 311038E

Amal Kumar Das
CA Amal Kumar Das
Partner
Membership No. 050109

Place: Kolkata
Date: 30th May, 2024

UDIN: 24050109BKEMPO7668

HANUMAN PLANTATIONS LIMITED

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Statement of Audited Financial Results for the Quarter and for the year ended 31st March, 2024

(figures Rs.in lakhs)

Sr. No.	Particulars	Quarter Ended on			Year Ended	Year Ended
		31-03-2024	31-12-2023	31-03-2023	31-03-2024	31-03-2023
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income					
	a. Revenue From Operation	184.25	423.89	237.88	1,398.48	1,620.58
	b. Other Income	0.02	0.07	0.01	0.11	0.05
	Total Income	184.27	423.96	237.89	1,398.59	1,620.63
2	Expenses					
	a. Material Consumed & Employee Benefits Expenses	72.98	350.08	101.36	1,109.63	1,426.07
	b. Finance Costs	0.76	13.09	21.06	44.59	44.80
	c. Change in Inventories of Finished Goods	223.52	(31.62)	65.68	133.50	(88.06)
	d. Depreciation and Amortisation Expenses	22.61	-	25.49	22.61	25.49
	e. Other Expenses	16.95	83.51	29.09	183.31	190.19
	Total Expenses	336.81	415.06	242.68	1,493.64	1,598.49
3	Profit / (Loss) before exceptional and extraordinary Items and Tax (1-2)	(152.55)	8.89	(4.79)	(95.05)	22.14
4	Exceptional Items					
	Profit/(Loss) on sale of Fixed Assets	-	-	(4.09)	-	(4.09)
	Profit/(Loss) on sale of Investments - LTCG/(LTCL)	2.04	-	-	2.04	-
	Profit/(Loss) on sale of Investments - STCG	-	-	-	-	-
5	Profit / (Loss) before extraordinary Items and Tax (3 - 4)	(150.51)	8.89	(8.88)	(93.01)	18.05
6	Extraordinary Items	-	-	-	-	-
7	Profit/(Loss) before Tax (5- 6)	(150.51)	8.89	(8.88)	(93.01)	18.05
8	Tax Expense					
	a. Current Tax	-	-	-	-	-
	b. Deferred Tax	(4.43)	-	(2.43)	(4.43)	(2.43)
	c. Tax adjustment for Earlier Years	(1.31)	-	(0.62)	(1.31)	(0.62)
	d. Total Tax Expenses	(5.75)	-	(3.05)	(5.74)	(3.05)
9	Net Profit / (Loss) after Taxes (7- 8)	(156.26)	8.89	(11.93)	(98.75)	15.00
10	Other comprehensive income (Net of tax) Items that will not be reclassified to profit or loss					
	a. Re-measurement of the Defined Benefit Plans	-	-	-	-	-
	b. profit or loss	-	-	-	-	-
11	Total other comprehensive income (Net of tax)	-	-	-	-	-
12	Total comprehensive income for the period (9+11)	(156.26)	8.89	(11.93)	(98.75)	15.00
13	Paid-up Equity Share Capital (Face value of Rs.10/-each)	48.00	48.00	48.00	48.00	48.00
14	Reserves excluding Revaluation Reserves	-	-	-	-	-
15	Earning Per Share (EPS)					
	Basic (in Rs.) Not annualised	-	-	-	-	-
	Diluted (in Rs.) Not annualised	(32.55)	1.85	(2.49)	(20.57)	3.12

