



Eastern Sugar & Industries Limited

Corporate Office : Chandra Kunj, 3, Pretoria Street, 4th Floor, Kolkata - 700 071

Phones: 2282 1169 (4 Lines), 2282 1183 (2 Lines), Fax: (033) 2282 1187/1188

E-mail: esil@nopany.in / info@easternsugar.in, Website : www.easternsugar.in

CIN : L15421BR1964PLC006630

31st May, 2018

To,
The Bombay Stock Exchange Limited
Corporate Relationship Department,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001

Kind Attn. : Mr. Mandar Chavan- Deputy Manager (Listing Compliance)

Re: Eastern Sugar & Industries Limited (507528)

Sub: Submission of Revised Unaudited standalone Financial Result as per Schedule III of Companies Act, 2013 and IND AS format for the quarter and nine months ended 31.12.2017 under Regulation 33(1) -of the SEBI Listing Regulations 2015 (LODR)

Dear Madam,

With reference to the subject cited above and email received regarding submission of Financial Result in the revised format as per Schedule III of Companies Act, 2013 and IND AS format under Regulation 33(1) -of the SEBI Listing Regulations 2015 (LODR). The Company is hereby re-submitting the unaudited standalone Financial Result for the quarter and nine months ended 31.12.2017 (PDF File) together with **Limited Review Report** from the Auditors of the company.

Further we wish to inform you that there is no changes in the figures of financial result as submitted before in old format.

Kindly take the same for record. Your co-operation would be obliged.

Thanking you,

Yours faithfully,
For Eastern Sugar & Industries Limited


Chief Financial Officer

Encl.: As above



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ESIL Unaudited Financial Results for the Quarter and Nine Months ended 31st December, 2017

PART I	Rs. (in Lakhs)					
	3 Months ended			9 Months ended		Year ended
	31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016	31.03.2017
(Refer Notes below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income from Operations					
	a) Net Sales/Income from Operations					
	b) Other Operating Income					
	Total revenue from Operations [1(a) + 1(b)]					
2	Other Income					
3	Total Income (1+2)					
4	Expenses					
	a) Cost of Materials Consumed					
	b) Purchases of stock-in-trade					
	c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade					
	d) Employee benefits expenses					
	e) Finance Costs					
	f) Other expenses					
	Total Expenses [4(a) + 4(f)]					
5	Profit/(Loss) before exceptional items and tax (3-4)					
6	Exceptional Item					
7	Profit/(Loss) before tax (5-6)					
8	Tax expense					
9	Net Profit/(Loss) for the period (7-8)					
10	Other comprehensive income net of taxes					
11	Total Comprehensive Income for the period (11+12) (Comprising Profit/(Loss) and othe comprehensive income for the period)					
12	Paid-up equity share capital (Equity Shares of Rs. 10/- each)					
13	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year					
14.i	Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):					
	(a) Basic					
	(b) Diluted					
14.ii	Earnings per share (after extraordinary items) (of Rs. 10/- each) (not annualised):					
	(a) Basic					
	(b) Diluted					

* Not Applicable

Notes:

- The above results have been reviewed by the audit committee and taken on record by the Board of Directors its meeting held on 14.02.2018.
- The Company operates in one segment only. Hence segment reporting under IND AS - 108 is not required.
- The Company has adopted Indian Accounting Standards (IND AS) notified by the Ministry of Corporate Affairs from 1st April 2017 with a transition date of 1st April 2016 and accordingly these financial results have been prepared according to Companies (Indian Accounting Standards) Rule 2015 (IND AS) prescribed under section 133 of Companies Act, 2013
- Consequent to transition from previous form to IND AS, Net Profit/Loss reconciliation as required by para 32 of IND AS -101 is as under

Profit Reconciliation

Particulars	Rs. In Lakhs	
	Quarter ended 31.12.2016	Nine Months ended 31.12.2016
Net Profit/(Loss) as per erstwhile Indian GAAP	(4.45)	(8.27)
Changes due to implementation of IND AS	-	-
Net Profit/ (Loss) as per IND AS	(4.45)	(8.27)

- Figure have been re-grouped/re-arranged wherever necessary.

FOR EASTERN SUGAR & INDUSTRIES LTD.

Kolkata
14.02.2018

CHIEF FINANCIAL OFFICER



To

The Board Of Director Of:
M/s Eastern Sugar & Industries Ltd.
Hanuman Sugar Mills,
P.O. Motihari
Dist. East Champaran
Bihar - 845401


Limited Review Report

We have reviewed the accompanying statement of Unaudited Financial Results of **M/s Eastern Sugar & Industries Ltd.** for the quarter and nine months ended **31st December; 2017**. The statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on the financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, engagements to review financial statements 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52 of the SEBI Listing Regulations 2015 (LODR), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Saraf Manoj & Co.
Chartered Accountants
Firm Registration No. 323473E


Manoj Kumar Agarwal
Partner
Membership No. 062489

Place: Kolkata
Date: 14-02-18