piccadilly

Date: 11-05-2022

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. 11th May 2022 hereby consider, discuss and approve the following items:

i) Audited Financial Results of the Company for the Quarter and year ended on 31st March 2022.

We are also hereby enclosing Audited Financial Results of the Company for the Quarter and Year ended on 31st March 2022 along with Limited Review Report thereon.

The said Board Meeting commenced at $6.5_{\circ}PH$ and concluded at $\mathcal{C} \sim \mathcal{O}PH$ This is for information and record.

Thanking You Yours Faithfully For Piccadily Sugar and Allied Industries Limited



Piccadily Sugar & Allied Industries Ltd.

CIN No. : L15424PB1993PLC013137

Registered Office : Jakhai Road, Patran, Distt. Patiala (Punjab)-147001 Phone : +91-01764-242027 Corresp. Address : # 304, Sector 9-D, Chandigarh-160009 Ph. : 0172-4660993 Website : www.psallpatran.com Email : piccadilygroup34@rediffmail.com AGGARWAL SAHIL & ASSOCIATES (Chartered Accountants) caaggarwalsahil@gmail.com

H.no. 3026, Sector 27-D Chandigarh = 160019 98883-81668, 98724-31546

INDEPENDENT AUDITORS' REPORT ON AUDIT OF QUARTERLY AND ANNUAL STANDALONE FINANCIAL RESULTS.

TO THE BOARD OF DIRECTORS OF PICCADILY SUGAR AND ALLIED INDUSTRIES LTD

Opinion

We have audited the accompanying standalone financial results for the Quarter and year ended of Piccadily Sugar and allied Industries Ltd ("the Company"), which comprises the Balance Sheet as at March 31, 2022, the Statement of Profit and Loss (including Other Comprehensive Income), the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and a summary of significant accounting policies and other explanatory information. (Here in after referred to as "the standalone financial statements"), being submitted by the Company pursuant to the requirements 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 standalone financial results for the Quarter and year ended March 31, 2022:

1. Is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and

2. Gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the company for the quarter and year ended.



AGGARWAL SAHIL & ASSOCIATES (Chartered Accountants) caaggarwalsahil@gmail.com Basis for Opinion

H.no. 3026, Sector 27-D Chandigarh 160019 98883-81668, 98724-31546

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing (SA's) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made there under, 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 evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Management's Responsibilities for the Statement

This Statement, which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Statement has been compiled from the related audited standalone financial statements for the year ended March 31, 2022.

This responsibility includes the preparation and presentation of the standalone financial results for the quarter and year ended March 31, 2022 that give a true and fair view of the net profit and OCI and other financial information in accordance with the recognition and measurement principles laid down in the IND AS prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 the design,



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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 standalone financial results that give a true and fair view and is free from the material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the board of directors are responsible 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 either intends to liquidate the company or cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results for the Quarter and year ended 31.03.2022

Our objectives are to obtain reasonable assurance about whether the standalone financial statements 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 these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



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 Identify and assess the risks of material misstatement of the standalone financial results, 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 for 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, intentional omissions, misrepresentations, or the override of internal control.

 Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

 Evaluate the appropriateness and reasonableness of disclosures made by the board of directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.

Conclude on the appropriateness Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or 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 disclosures in the standalone financial statements 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, future events or conditions may cause the Company to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Obtain sufficient appropriate audit evidence regarding the standalone



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(Chartered Accountants)
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financial results of the company to express an opinion on the standalone financial results.

Materiality is the magnitude of misstatements in the standalone financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, 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 other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For AGGARWAL SAHIL & ASSOCIATES

Chartered Accountants (Regd No. 025978N) FRNo. 026978N a Sahil Aggarwal ED ACCOUNT Partner

(Membership No.: 523581)

Date: May 11, 2022 Place: Gurugram UDIN:22523581AIUQIC9104

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

Statement of Standalone Audited Financial Results for the Year/Quarter ended 31.03.2022

Addition				UUAKIEK ENDED		YEAR ENDED	ENDED
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PLACE: GURUGRAM DATE: 11.05.2022

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Harvinder Singh Chopral For and on behalf of the Board

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

NOTES TO THE STANDALONE FINANCIAL RESULTS :

- 1 The above standalone financial results have been prepared in accordance with Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and other relevant amendments thereafter.
- 2 The above standalone financial results have been reviewed by the Audit Committee on 10th May 2022 and then approved by Board of Directors in their meeting held on 11th May 2022.
- 3 Since the company operates in only one segment, segment reporting requirement are not applicable to the company.
- 4 In the view of COVID 19 pandemic, Company has taken into account its possible impact and considered internal and external information known to the management up to the date of approval of financial results in preparation of these results of the quarter and to asess and finalize the carrying amount of its assets and liabilities. Accordingly as on date, no material impact is anticipated in the aforesaid carrying amounts.
- 5 The previous period/year's figures have been regrouped wherever necessary to confirm to this period's classification.

For and on behalf of the Board

PLACE: GURUGRAM DATE:11/05/2022



Harvinder Singh Chopra (Director) DIN No. 00129891



Piccadily Sugar and Allied Industries Ltd. Jakhal Road, Patran, Distt. - Patiala(Punjab)

S No	IDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON 31.03.2022 Particulars	AS AT 31.03.2022	AS AT 31.03.202
		(AUDITED)	(AUDITED)
A)	ASSETS		1.1
1	Non-Current assets		
	(a) Property Plant & Equipment	3,269.46	3,485.3
	(b) Capital Work in Progress	29.30	7.7
	(c) Biological Assets	17.55	13.3
	(d) Financial assets	1000000	
	(i) Investments	0.00	1.0
	(ii) Other financial assets	65.66	65.6
	(f) Deferred Tax assets(net)	115.64	118.2
	(g) Other non current assets	71.27	21.4
-	Total non-current assets	3,568.89	3,712.8
		3,308.03	3,712.0
2	Current assets		
	(a) Inventories	576.03	513.52
	(b) Financial assets		1 - 2004 (1) 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1
	(i) Trade receivables	215.28	339.6
	(ii) Cash & Cash Equivalents	82.77	91.8
	(iii) Other Bank Balances		
	(iv) Loans		
	(v) Other financial assets	11.59	9.79
	(c) Current Tax assets(net)	1.11	0.58
	(d) Other current assets	331.75	368.84
	Total current assets	1,218.53	1,324.2
	Total assets	4,787.42	5,037.07
E	QUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital		
	(b) Other Equity	2,325.45	2,322.10
	Equity attributable to shareholder	(700.86)	(702.10
		1,624.59	1,619.99
2	Non current Liabilities		
-	(a) Financial liabilities		
	(i) Borrowings		
	(b) Provisions	223.90	436.64
		3.31	3.25
	Total non-current liabilities	227.21	439.85
			400.00
3	Current Liabilities		
	(a) Financial liabilities	· · · · · ·	
	(i) Borrowings	444.00	
	(ii) Trade Payables	111.86	14.17
	-total outstanding dues of micro enterprises and small enterprises		
1	-total outstanding dues of creditors other than micro enterprises and small enterprises	151.03	117.85
	enterprises and small enterprises	1,621.85	1,644.23
	(iii) Other financial liabilities		
1	(b) Provisions	857.88	892.62
1	(c) Current Tax Liabilities	4.81	
	(d) Other current Liabilities	4.01	5.54
	Total ourset labelity	100 10	5.58
1	Total current liabilities	188.19	297.20
	TOTAL EQUITY AND LIABILITIES	2,935.62	2,977.19
	ENDIETTES	4,787.42	5,037.07

PLACE: GURUGRAM DATE: 11.05.2022



For & on behalf of the board

Hamide (Harvinder Singh Chopra) Director DIN NO. : 00129891

Standalone Statement of Cash Flow f	or the Year Ended Sist Mar	
Particulars	Year Ended 31-03-2022	Year Ended 31-03-2021
Faluculais	Audited	Audited
	(Amount in Rs.)	(Amount in Rs.)
Cash Flow From Operating Activities:		
Cash Flow From Operating Activities.		91.07
Profit After Tax	i.24	91.07
Adjustments To Reconcile Profit Before Tax To		
Net Cash Provided By Operating Activities:		(47.77
income Tax Charged In Profit And Loss A/C	4.16	350.93
Depreciation And Amortization	321.70	
Finance Costs	38.57	49.45
Loss/(Profit) On Sale Of Fixed Assets	(0.13)	(4.86
Interest Income Received	(2.49)	(3.24
Operating Profit Before Working Capital Changes	363.05	435.58
Changes In Operating Assets And Liabilities:		(400.08
Trade Receivables	124.38	(182.38
Other Receivables	(15.06)	132.14
Inventory	(62.52)	(94.10
Provisions	0.06	(23.60
Trade And Other Payables	(35.99)	(235.83
Biological Assets	(4.17)	(0.48
Cash Generated From Operations	369.76	31.3
ncome Tax (Net)	7.16	
Net Cash Flow From Operating Activities (A)	362.60	31.3
Cash Flow From Investing Activities:		
Net Purchase Of Fixed Assets	(127.59)	(34.30
Proceeds From Sale Of Fixed Assets	0.35	68.8
nterest Income Received	2.49	3.2
Sale Of Investments	1.00	
Net Cash Flow From Investing Activities (B)	(123.75)	37.8
Cash Flow From Financing Activities:		
Proceeds From Long-Term Borrowings	(212.74)	40.1
Finance Cost	(38.57)	(49.45
Jnpaid Calls on Share Capital Received	3.36	
Net Cash Flow From Financing Activities (C)	(247.95)	(9.27
let Increase In Cash And Cash Equivalents (A+B+C)	(9.10)	59.8
Opening Cash And Cash Equivalents	91.87	31.9
Closing Cash And Cash Equivalents		

Notes:

1) The above Cash Flow Statement has been prepared under the 'Indirect Method" as set out in the Indian Accounting Standard-7 on Statement of Cash Flow.

2) Additions of fixed assets include movement of Capital work-in-progress during the year.

3) Proceeds/(repayment) of Short-term borrowings have been shown on net basis.

4) Figure in brackets represents cash outflow from respective activities .

For and on behalf of the Board

Harvinder Singh Chopra

Director

DIN: 00129891

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PLACE: GURUGRAM DATE: 11.05.2022