



**SIMBHAOLI
SUGARS**

Ref: SSL/SE/2026-27

Date: 01.07.2026

To,

National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai – 400051

Subject: Clarification regarding Announcement made on 29th May 2026 for Outcome of IRP Convened Meeting by Simbhaoli Sugars Limited (SIMBHALS) to NSE.

Mentioned Link of Announcement required Clarification for:

https://nsearchives.nseindia.com/corporate/SIMBHALS_29052026194158_FinalOutcome29May2026SignedSSL.pdf

Dear Sir/Madam,

In response to the clarification sought by team NSE via E-mail dated 23rd June 2026, We (SIMBHALS) are submitting the following facts for your kind consideration:

Query 1: Consolidated Financial Results not submitted

Reply: We hereby bring into your notice that Simbhaoli Sugars Limited (referred as “Company”) has considered and take note of their Standalone Financials as on 31st March, 2026 in the meeting held on 29th May 2026 and financials of subsidiaries were not received up to the date of the IRP Convened meeting (i.e. 29th May 2026).

Further, to highlight Company is presently undergoing (CIRP), and attrition of experienced personnel during this period has also impacted the timely collection, verification and consolidation of Financial Statements.

Company is in the process of obtaining and validating the financial information, reconciling inter-company balances, transactions and completing the year-end consolidation process. Owing to the procedural and accounting requirements associated with the consolidation of financial statements, the finalization of the Consolidated Financial Results is taking additional time.

Therefore, delay in submission is purely procedural and attributable to the additional time required for the finalization of Consolidated financial statements and Company is making every possible effort to ensure submission of Consolidated financial Results for quarter and year ended on 31st March 2026 at the earliest.

Simbhaoli Sugars Limited

(An FSSC 22000: version 6.1, ISO 900 ISO 9001: 2015 & 14001: 2015 Certified Company)

Registered Office: Simbhaoli, Distt. Hapur, Uttar Pradesh, 245207 | Tel: 0120-4132077

GSTIN: 09AAPCS7569A2ZU | PAN: AAPCS7569A | CIN: L15122UP2011PLC044210

E-mail: info@simbhaolisugars.com | www.simbhaolisugars.com

Specialty Sugars

Potable Alcohol

Ethanol

Power

Query 2: Financial results submitted in XBRL with discrepancies:

a) Mismatch in EPS mentioned in XBRL and PDF

Reply: We hereby submit that the **Earnings Per Share (EPS)** figures disclosed in the **PDF** attached to the **Announcement** of the Outcome of the IRP Convened Meeting pertaining to the Standalone Financial Statements for the financial year ended **31st March 2026** are **correct** and require no modification.

The **discrepancy in the XBRL filing** occurred inadvertently **due to a human error** during data entry while preparing the XBRL submission. The same has been corrected by filing the **revised XBRL** with the **correct EPS figures as 1.56**.

b) Statement on Impact of Audit Qualifications not provided in XBRL

Reply: Statement on Impact of Audit Qualification is disclosed in the PDF Announcement of the Outcome of the IRP Convened Meeting held on 29th May, 2026 whereas **missed to capture Statement on Impact of Audit Qualification in XBRL due to oversight in selecting Point no 30 in General Tab - Declaration of Unmodified Opinion or Statement on Impact of Audit Qualification** and XBRL file got validated without showing any error during the process of preparation/uploading of the XBRL filing.

The said omission was purely unintentional and did not affect the financial information contained in the PDF version of the results filed with the Stock Exchange. The Company has taken corrective steps and **submitted revised XBRL filing by Selecting Point no 30 in General Tab - Declaration of Unmodified Opinion or statement on impact of audit qualification** and requisites of Statement on Impact of Audit Qualifications.

The Company regrets the inadvertent errors and assures the Exchange that necessary care and additional checks shall be exercised in future filings to avoid recurrence of such discrepancies.

We request you to kindly take the above on record and grant us additional time for submission of the said consolidated financial results.

For **Simbhaoli Sugars Limited**

(Jagrati Sharma)
Company Secretary and Compliance Officer
M. No: F11456

Simbhaoli Sugars Limited is currently undergoing Corporate Insolvency Resolution Process pursuant to the provisions of the Insolvency and Bankruptcy Code, 2016 w.e.f. 11th July, 2024. Since, the powers of Board of Directors stands suspended pursuant to the initiation of CIR Process, vide order dated 11th July, 2024, the adjudicating authority appointed Mr. Anurag Goel (IBBI/IPA001/IP-P-00876/2017-18/11460), Interim Resolution Professional (IRP) who is managing assets, management and carrying the functions mentioned under the Insolvency Bankruptcy Code. Currently, Company CIRP process is under Stay vide order dated 24th July, 2024 by Hon'ble National Company Law Appellate Tribunal, New Delhi. Copy of Order available at www.simbhaolisugars.com

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