# PONNI SUGARS (ERODE) LIMITED

CIN : L15422 TN1996 PLC037200
Regd. Office: ESVIN House, No.13, Rajiv Gandhi Salai (OMR)
Perungudi, Chennai 600 096.
Phone : 044 - 24961920, 24960156
E-mail : admin@ponnisugars.com Website : www.ponnisugars.com
Investor Grievance ID: investor@ponnisugars.com

ISO 9001/14001 45001/50001 CERTIFIED

( ₹ Lakhs )

**Statement of Unaudited Financial Results for the Quarter ended 30-06-2026**

| Sl. No. | Particulars | Quarter Ended | | | Year Ended |
|---|---|---|---|---|---|
| | | **30.06.2026** | 31.03.2026 | 30.06.2025 | 31.03.2026 |
| | | **(Unaudited)** | (Audited) | (Unaudited) | (Audited) |
| **1.** | **Income** | | | | |
| a) | Revenue from Operations | **9187** | 8954 | 6037 | 41499 |
| b) | Other Income | **313** | 646 | 335 | 1447 |
| | **Total Income** | **9500** | 9600 | 6372 | 42946 |
| **2.** | **Expenses** | | | | |
| a) | Cost of Materials Consumed | **4211** | 9631 | 479 | 28511 |
| b) | Changes in Inventories of Finished Goods and Work-in- progress | **2808** | (5587) | 4396 | (1417) |
| c) | Power & Fuel | **945** | 1597 | 921 | 5790 |
| d) | Employee Benefits Expense | **754** | 626 | 636 | 2543 |
| e) | Finance Costs | - | 54 | 5 | 60 |
| f) | Depreciation and Amortisation Expense | **288** | 296 | 260 | 1100 |
| g) | Other Expenses | **647** | 898 | 480 | 2498 |
| | **Total Expenses** | **9653** | 7515 | 7177 | 39085 |
| **3.** | **Profit/(Loss) before exceptional items and taxes (1-2)** | **(153)** | 2085 | (805) | 3861 |
| **4.** | **Exceptional Items - Gain / (Loss)** | - | 4523 | 491 | 5164 |
| **5.** | **Profit / (Loss) Before Tax (3+4)** | **(153)** | 6608 | (314) | 9025 |
| **6.** | **Tax Expenses** | | | | |
| | Current Tax | - | 1166 | - | 1588 |
| | Deferred Tax | **(30)** | 87 | (46) | (53) |
| | Tax relating to earlier years | - | 2687 | - | 2687 |
| | Total Tax Expenses | **(30)** | 3940 | (46) | 4222 |
| **7.** | **Profit/ (Loss) for for the period (5-6)** | **(123)** | 2668 | (268) | 4803 |
| **8.** | **Other Comprehensive Income (OCI)** | | | | |
| | i. Item that will not be reclassified to profit or loss | | | | |
| | a. Effect of measuring Investments at fair value | **(1362)** | 529 | 4751 | (1116) |
| | b. Actuarial gain on employee defined benefit obligation | - | 13 | - | 13 |
| | ii. Income tax relating to items that will not be reclassified to profit or loss | **198** | (82) | (692) | 158 |
| | **Total OCI** | **(1164)** | 460 | 4,059 | (945) |
| **9.** | **Total Comprehensive Income for the period (7+8)** | **(1287)** | 3128 | 3,791 | 3858 |
| **10.** | Earnings Per Share (Face Value : ₹10/- per share) | | | | |
| | A) Basic ( ₹) | **(1.43)** | 31.02 | (3.12) | 55.85 |
| | B) Diluted ( ₹) | **(1.43)** | 31.02 | (3.12) | 55.85 |
| **11.** | Paid up Equity Share Capital (Face Value: ₹10/- per share) | **860** | 860 | 860 | 860 |
| **12.** | Other Equity (excluding Revaluation Reserve) as shown in the audited balance sheet of the previous year | --- | --- | --- | 55953 |

PONNI SUGARS (ERODE) LIMITED PEL

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**Segment wise Revenue, Results and Capital Employed (Unaudited)** ( ₹ Lakhs )

| | Particulars | Quarter Ended | | | Year Ended |
|---|---|---|---|---|---|
| | | **30.06.2026** | 31.03.2026 | 30.06.2025 | 31.03.2026 |
| | | **(Unaudited)** | (Audited) | (Unaudited) | (Audited) |
| 1 | **Segment Revenue** | | | | |
| | a) Sugar | **8389** | 7148 | 5327 | 36511 |
| | b) Co-generation | **2060** | 4590 | 874 | 14043 |
| | Sub total | **10449** | 11738 | 6201 | 50554 |
| | Less:Intersegmental Revenue | **1262** | 2784 | 164 | 9055 |
| | **Sales / Income From Operations** | **9187** | 8954 | 6037 | 41499 |
| 2 | **Segment Results** | | | | |
| | Profit/(Loss) before Tax and Interest from each segment | | | | |
| | a) Sugar | **(494)** | 1043 | (569) | 1350 |
| | b) Co-generation | **248** | 5706 | 141 | 7563 |
| | Sub total | **(246)** | 6749 | (428) | 8913 |
| | *Less:* | | | | |
| | a) Finance Costs | - | 54 | 5 | 60 |
| | b) Other Unallocable expenditure/(income) | **(93)** | 87 | (119) | (172) |
| | **Total Profit /(Loss) Before Tax** | **(153)** | 6608 | (314) | 9025 |
| 3 | **Segment Assets** | | | | |
| | a) Sugar | **20226** | 22355 | 15859 | 22355 |
| | b) Co-generation | **12585** | 13680 | 9286 | 13680 |
| | c) Unallocable | **29414** | 29155 | 36419 | 29155 |
| | **Total** | **62225** | 65190 | 61564 | 65190 |
| 4 | **Segment Liabilities** | | | | |
| | a) Sugar | **2286** | 2790 | 1802 | 2790 |
| | b) Co-generation | **251** | 327 | 321 | 327 |
| | c) Unallocable | **4592** | 5260 | 2695 | 5260 |
| | **Total** | **7129** | 8377 | 4818 | 8377 |

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Notes:

1 Sugar production being seasonal, performance of one quarter is not indicative of the trend for the whole year.

2 The Company at its 30th Annual General Meeting held on 24.06.2026 declared a dividend of ₹ 5.00 per equity share that was paid on 25.06.2026.

3 The figures for the quarter ended 31st March 2026 are the balancing figures between audited figures in respect of full financial year and the limited reviewed published year to date figures up to the third quarter of the financial year ended 31st March 2026.

4 The company during the current quarter has recognized additional tariff and interest income aggregating ₹ 105 lakhs. It is based on the judgement of Appellate Tribunal for Electricity dated 03-09-2025 and in continuance of the revenue recognition norms followed in the earlier period.

5 The company does not have any subsidiary/associate/joint venture entity(ies).as on 30th June 2026.

6 The above unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 24th July 2026. The statutory auditors have conducted a limited review of the financial results.

For Ponni Sugars ( Erode) Ltd

S. VISWANATHAN LLP ★ CHARTERED ACCOUNTANTS ★ REGN. No. 004770S/ S200025 CHENNAI 600 004

PONNI SUGARS (ERODE) LIMITED ★ PEL

Chennai
24.07.2026

N Ramanathan
Managing Director

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## Unaudited Financial Results for the Quarter ended 30th June 2026

( ₹ Lakhs )

| **Particulars** | **Quarter ended 30.06.2026 (Unaudited)** | Quarter ended 31.03.2026 (Audited) | Quarter ended 30.06.2025 (Unaudited) | Year ended 31.03.2026 (Audited) |
|---|---|---|---|---|
| Total Income from Operations | **9500** | 9600 | 6372 | 42946 |
| Net Profit/(Loss) for the period (before tax and exceptional items) | **(153)** | 2085 | (805) | 3861 |
| Net Profit/(Loss) for the period before tax (after exceptional items) | **(153)** | 6608 | (314) | 9025 |
| Net Profit/(Loss) for the period after tax (after exceptional items) | **(123)** | 2668 | (268) | 4803 |
| Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)] | **(1287)** | 3128 | 3791 | 3858 |
| Equity Share Capital | **860** | 860 | 860 | 860 |
| Other Equity (excluding Revaluation Reserve) as shown in the audited Balance Sheet of the previous year | **-** | - | - | 55953 |
| Earnings Per Share (Face Value ₹ 10/- each) | | | | |
| Basic: | **(1.43)** | 31.02 | (3.12) | 55.85 |
| Diluted: | **(1.43)** | 31.02 | (3.12) | 55.85 |

Note: The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015. Full format of the Quarterly financial results are available on the websites of the Company at www.ponnisugars.com and Stock Exchanges - BSE (www.bseindia.com) and NSE (www.nseindia.com)

For Ponni Sugars (Erode) Limited

PONNI SUGARS (ERODE) LIMITED PEL

N Ramanathan
Managing Director

Chennai
24.07.2026

S. VISWANATHAN LLP CHARTERED ACCOUNTANTS REGN. No. 004770S/ S200025 CHENNAI 600 004

# M/s. S.VISWANATHAN LLP
CHARTERED ACCOUNTANTS
**Regd. Off** : 17, Bishop Wallers Avenue (West), Mylapore, Chennai - 600 004
Tel: 91-44-24991147, 24994423
email: adminchennai@sviswallp.in
Firm Registration No. 004770S / S200025 GSTIN: 33AAAFV0367K1Z7

## Limited Review report

The Board of Directors
Ponni Sugars (Erode) Limited

We have reviewed the accompanying statement of Unaudited financial results of **Ponni Sugars (Erode) Limited** for the period ended **30th June 2026**. This 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 these financial statements based on our review.

We conducted our review of the Statement 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides 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 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For M/s S Viswanathan LLP**
**Chartered Accountants**
**FRN NO 004770S/S200025**

**Raghavendran Chella Krishnan**
**Partner**
**MRN: 208562**

S. VISWANATHAN LLP
REGN. No. 004770S/ S200025 CHENNAI 600 004
CHARTERED ACCOUNTANTS

**Place: Chennai**
**Date: 24.07.2026**

**UDIN:** 26208562YMGPST4844