



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



(₹ Lakhs)

Statement of audited Financial Results for the Quarter and Year ended 31-03-2025

SI. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		(Audited) (Note -3)	(Unaudited)	(Audited) (Note -3)	(Audited)	(Audited)
1. Income						
a)	Revenue from Operations	9445	11574	7131	35946	42131
b)	Other Income	181	92	405	1195	1767
	Total Income	9626	11666	7536	37141	43898
2. Expenses						
a)	Cost of Materials Consumed	7452	6220	8622	25351	29562
b)	Changes in Inventories of Finished Goods and Work-in-Progress	(2417)	2821	(5315)	(2278)	(1091)
c)	Power & Fuel	1751	993	1321	5290	4129
d)	Employee Benefits Expense	512	617	660	2389	2373
e)	Finance Costs	3	0	8	5	13
f)	Depreciation and Amortisation Expense	290	247	230	1008	871
g)	Other Expenses	963	507	845	2572	2852
	Total Expenses	8554	11405	6371	34337	38709
3. Profit Before Tax (1-2)		1072	261	1165	2804	5189
4. Tax Expenses						
	Current Tax	190	45	227	491	896
	Deferred Tax	457	(25)	179	413	204
	Reversal of Tax	(28)	-	(597)	(28)	(597)
	Total Tax Expenses	619	20	(191)	876	503
5. Profit for the period (3-4)		453	241	1356	1928	4686
6. Other Comprehensive Income (OCI)						
i.	Item that will not be reclassified to profit or loss					
	a. Effect of measuring Investments at fair value	(4516)	(3598)	(5093)	(3518)	6573
	b. Actuarial gain on employee defined benefit obligation	24	-	(44)	24	(44)
ii.	Income tax relating to items that will not be reclassified to profit or loss	648	524	606	189	(753)
	Total OCI	(3844)	(3074)	(4531)	(3305)	5776
7. Total Comprehensive Income for the period (5+6)		(3391)	(2833)	(3175)	(1377)	10462
8. Earnings Per Share (Face Value : ₹10/- per share)						
	A) Basic (₹)	5.27	2.80	15.77	22.42	54.49
	B) Diluted (₹)	5.27	2.80	15.77	22.42	54.49
9. Paid up Equity Share Capital (Face Value : ₹10/- per share)		860	860	860	860	860
10. Other Equity (excluding Revaluation Reserve) as at balance sheet date		---	---	---	52353	54332



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Segment wise Revenue, Results and Capital Employed (Audited)

(₹ Lakhs)

Particulars	Quarter Ended			Year Ended	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	(Audited) (Note -3)	(Unaudited)	(Audited) (Note -3)	(Audited)	(Audited)
1 Segment Revenue					
a) Sugar	8299	11053	6052	32602	39709
b) Co-generation	3783	2746	3705	12478	12545
Sub total	12082	13799	9757	45080	52254
Less:Intersegmental Revenue	2637	2225	2626	9134	10123
Sales / Income From Operations	9445	11574	7131	35946	42131
2 Segment Results					
Profit before Tax and Interest from each segment					
a) Sugar	753	(97)	554	1217	2684
b) Co-generation	443	442	499	1504	1948
Sub total	1196	345	1053	2721	4632
Less:					
a) Finance Costs	3	-	8	5	13
b) Other Unallocable expenditure/(income)	121	84	(120)	(88)	(570)
Total Profit Before Tax	1072	261	1165	2804	5189
3 Segment Assets					
a) Sugar	20109	17353	16294	20109	16294
b) Co-generation	9646	9236	11001	9646	11001
c) Unallocable	28239	35260	33179	28239	33179
Total	57994	61849	60474	57994	60474
4 Segment Liabilities					
a) Sugar	2191	2604	3061	2191	3061
b) Co-generation	602	373	436	602	436
c) Unallocable	1988	2268	1785	1988	1785
Total	4781	5245	5282	4781	5282



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Statement of Assets and Liabilities (Audited)

(₹ Lakhs)

S.No	Particulars	As at 31.03.2025	As at 31.03.2024
A	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant and Equipment	13,030	12,286
	(b) Capital Work-in-Progress	1,123	194
	(c) Intangible Assets	18	24
	(d) Financial Assets		
	(i) Investments	25,511	29,029
	(ii) Trade Receivables	388	1,486
	(iii) Other financial assets	22	19
	(e) Other Non-Current Assets	106	168
	Total Non-Current Assets	40,198	43,206
2	Current Assets		
	(a) Inventories	11,491	9,264
	(b) Financial Assets		
	(i) Trade Receivables	3,062	3,371
	(ii) Cash and Cash Equivalents	524	645
	(iii) Bank balances other than (ii) above	2,119	3,445
	(c) Current Tax Assets (Net)	85	60
	(d) Other Current Assets	515	483
	Total Current Assets	17,796	17,268
	TOTAL ASSETS	57,994	60,474
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	860	860
	(b) Other Equity	52,353	54,332
	Total Equity	53,213	55,192
	Liabilities		
2 (i)	Non-Current Liabilities		
	(a) Provision for Income tax (Net)	79	108
	(b) Deferred Tax Liabilities (Net)	1,869	1,645
	Total Non-Current Liabilities	1,948	1,753
2 (ii)	Current Liabilities		
	(a) Financial Liabilities		
	(i) Trade Payables		
	- Micro and Small enterprises	178	74
	- Others	1,409	2,191
	(ii) Other Financial Liabilities	548	498
	(b) Other Current Liabilities	681	657
	(c) Provisions	17	109
	Total Current Liabilities	2,833	3,529
	TOTAL EQUITY AND LIABILITIES	57,994	60,474



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Statement of Cash flows		(₹ Lakhs)	
		Year Ended	
S.No	Particulars	31.03.2025	31.03.2024
		(Audited)	(Audited)
A.	Cash flow from Operating Activities:		
	Profit before tax	2804	5189
	Adjustments for:		
	Depreciation and Amortisation expenses	1008	871
	Interest income	(410)	(749)
	Dividend	(457)	(548)
	Finance costs	5	11
	Others	3	(61)
	Operating Profit before working capital changes	2953	4713
	Adjustments for:		
	(Increase) / Decrease in Trade Receivables	1407	(111)
	(Increase) / Decrease in Inventories	(2227)	(963)
	(Increase) / Decrease in Other assets	27	142
	Increase / (Decrease) in Trade payables	(678)	(1097)
	Increase / (Decrease) in Other liabilities and provisions	(4)	(133)
	Total	(1475)	(2162)
	Cash generated from operations	1478	2551
	Direct Tax paid net of refund	(515)	(943)
	Net cash from operating activities (A)	963	1608
B.	Cash flow from Investing Activities:		
	Purchase / Acquisition of Property , plant and equipment,intangibles, after adjusting capital Advances	(2693)	(1496)
	Value of retired property, plant and equipment	-	(8)
	Proceeds from Sale of property, plant and equipment	15	135
	(Increase)/Decrease in short term deposits	1334	(1078)
	Interest received	410	696
	Dividend received	457	548
	Net cash used in investing activities (B)	(477)	(1203)
C.	Cash flow from Financing Activities:		
	Finance cost Paid	(5)	(11)
	Dividend paid	(602)	(559)
	Net cash used in financing activities (C)	(607)	(570)
	Net increase in cash and cash equivalents (A+B+C)	(121)	(165)
	Cash and cash equivalents at the beginning	645	810
	Cash and cash equivalents at the end	524	645



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Notes:

- 1 The Board has recommended a dividend of ₹ 3.00 per Equity Share of Rs.10/- each for FY 2024-25.
- 2 Sugar production being seasonal, performance of one quarter is not indicative of the trend for the whole year.
- 3 The figures for the quarter ended 31st March, 2025 and 31st March 2024 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter of the relevant financial year. Also the figures upto the end of the third quarter had only been reviewed and not subjected to audit.
- 4 Applicable tax rate for FY 2024-25 has increased consequent to Finance (No.2) Act 2024, from 29.12% to 34.944%. As a result, Tax expenses for deferred tax has increased by ₹ 528 lakhs for the current year, that has been fully recognised in the current quarter.
- 5 The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on 9th May 2025.

For Ponni Sugars (Erode) Ltd



N Ramanathan
Managing Director

Chennai
09.05.2025



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Investor Grievance ID: investor@ponnisugars.com Web: www.ponnisugars.com

Audited Financial Results for the Quarter and Year ended 31st March 2025

(₹ Lakhs)

Particulars	Quarter ended	Quarter ended	Year ended	Year ended
	31-03-2025	31-03-2024	31-03-2025	31-03-2024
	(Audited)	(Audited)	(Audited)	(Audited)
Total Income from Operations	9626	7536	37141	43898
Net Profit for the period (before tax and exceptional items)	1072	1165	2804	5189
Net Profit for the period before tax (after exceptional items)	1072	1165	2804	5189
Net Profit for the period after tax (after exceptional items)	453	1356	1928	4686
Total Comprehensive Income for the period [Comprising profit for the period (after tax) and Other Comprehensive Income (after tax)]	(3391)	(3175)	(1377)	10462
Equity Share Capital	860	860	860	860
Other Equity (excluding Revaluation Reserve) as shown in the audited balance sheet	-	-	52353	54332
Earnings Per Share (Face Value ₹ 10/- each)				
Basic:	5.27	15.77	22.42	54.49
Diluted:	5.27	15.77	22.42	54.49

Notes: 1. The above is an extract of the detailed format of Quarterly / Annual Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015. Full format of the Quarterly/ Annual 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)

2. The Board has recommended a dividend of ₹ 3.00 per Equity Share of ₹ 10/- each for FY 2024-25 subject to approval of shareholders at the ensuing Annual General Meeting.

For Ponni Sugars (Erode) Limited


N Ramanathan
Managing DirectorChennai
09.05.2025

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

INDEPENDENT AUDITOR'S REPORT

The Board of Directors
Ponni Sugars (Erode) Limited
Esvin House
13 Rajiv Gandhi Salai
Perungudi
Chennai 600096

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly financial results of **Ponni Sugars (Erode) Limited** (the company) for the quarter ended 31.03.2025 and the year to date results for the period from 01.04.2024 to 31.03.2025, 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 ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended 31.03.2025 as well as the year to date results for the period from 01.04.2024 to 31.03.2025.

Basis for Opinion

We conducted our 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 Results* section of our report. We are independent of the

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Tel: 91-80-23530535 GSTIN: 29AAAFV0367K1ZW

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Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under 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 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, 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.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are 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 scepticism throughout the audit. We also:

- ❖ 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 control 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 of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



- ❖ Conclude on the appropriateness of the Board of Directors' 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 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, 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 financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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 M/s S Viswanathan LLP
Chartered Accountant
FRN No.0047708/S200025



Raghavendran Chella Krishnan
Partner
M.No.208562



Place : Chennai
Date : 09.05.2025

UDIN: 25208562BMLWFX5471



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DECLARATION

[Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations
& Disclosure Requirements) Regulations, 2015]

It is hereby declared and confirmed that the Auditors' Report on Annual Financial Results of the Company is with unmodified opinion.

This declaration is furnished in deference to the proviso to Clause (d) of sub-Regulation (3) of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

For Ponni Sugars (Erode) Limited

Chennai
9th May 2025

N Ramanathan
Managing Director