

Related Party Transaction Report for the period October 2024 to March 2025

General information about company	
Scrip code*	532460
NSE Symbol*	PONNIERODE
MSEI Symbol*	NOTLISTED
ISIN*	INE838E01017
Name of company	PONNI SUGARS (ERODE) LIMITED
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	09-05-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	30-04-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	09-05-2025 12:00
End date and time of board meeting	09-05-2025 14:10
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes

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(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public		NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.		NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?		No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?		Yes
Latest Date on which RPT policy is updated		27-01-2023
Indicate Company website link for updated RPT policy of the Company		https://ponnisugars.com/assets/images/Policies/RPT-Policy.pdf
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?		No
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	The Company does not have any loans and debt securities and hence this disclosure is not applicable.

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Financial Results – Ind-AS				
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period		01-01-2025	01-04-2024	
Date of end of reporting period		31-03-2025	31-03-2025	
Whether results are audited or unaudited		Audited	Audited	
Nature of report standalone or consolidated		Standalone	Standalone	
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.			
1	Income			
	Revenue from operations	9445	35946	
	Other income	181	1195	
	Total income	9626	37141	
2	Expenses			
(a)	Cost of materials consumed	7452	25351	
(b)	Purchases of stock-in-trade	0	0	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-2417	-2278	
(d)	Employee benefit expense	512	2389	
(e)	Finance costs	3	5	
(f)	Depreciation, depletion and amortization expense	290	1008	
(g)	Other Expenses			
1	Power and Fuel	1751	5290	
2	Other Expenses	963	2572	
	Total other expenses	2714	7862	
	Total expenses	8554	34337	
3	Total profit before exceptional items and tax	1072	2804	
4	Exceptional items	0	0	
5	Total profit before tax	1072	2804	
6	Tax expense			
7	Current tax	190	491	
8	Deferred tax	429	385	
9	Total tax expenses	619	876	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11	Net Profit Loss for the period from continuing operations	453	1928	
12	Profit (loss) from discontinued operations before tax	0	0	

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13	Tax expense of discontinued operations	0	0
14	Net profit (loss) from discontinued operation after tax	0	0
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
16	Total profit (loss) for period	453	1928
17	Other comprehensive income net of taxes	-3844	-3305
18	Total Comprehensive Income for the period	-3391	-1377
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	Details of equity share capital		
	Paid-up equity share capital	860	860
	Face value of equity share capital	10	10
22	Reserves excluding revaluation reserve		52353
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	5.27	22.42
	Diluted earnings (loss) per share from continuing operations	5.27	22.42
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
iii	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	5.27	22.42
	Diluted earnings (loss) per share from continuing and discontinued operations	5.27	22.42
24	Debt equity ratio	Textual Information(1)	
25	Debt service coverage ratio	Textual Information(2)	
26	Interest service coverage ratio	Textual Information(3)	
27	Disclosure of notes on financial results	Textual Information (4)	

Related Party Transaction Report for the period October 2024 to March 2025**Text Block**

<p>Textual Information (4)</p>	<p>NOTES:</p> <p>1. The Board has recommended a dividend of Rs.3.00 per Equity Share of Rs.10/- for FY 2024-25.</p> <p>2. Sugar production being seasonal, performance of one quarter is not indicative of the trend for the whole year.</p> <p>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.</p> <p>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 Rs.528 lakhs for the current year, that has been fully recognized in the current quarter.</p> <p>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.</p> <p style="text-align: right;">For Ponni Sugars (Erode) Ltd</p> <p>Chennai 09.05.2025</p> <p style="text-align: right;">N Ramanathan Managing Director</p>
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Statement of Asset and Liabilities		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	13030
	Capital work-in-progress	1123
	Investment property	0
	Goodwill	0
	Other intangible assets	18
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	Non-current financial assets	
	Non-current investments	25511

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	Trade receivables, non-current	388
	Loans, non-current	0
	Other non-current financial assets	22
	Total non-current financial assets	25921
	Deferred tax assets (net)	0
	Other non-current assets	106
	Total non-current assets	40198
2	Current assets	
	Inventories	11491
	Current financial asset	
	Current investments	0
	Trade receivables, current	3062
	Cash and cash equivalents	524
	Bank balance other than cash and cash equivalents	2119
	Loans, current	0
	Other current financial assets	0
	Total current financial assets	5705
	Current tax assets (net)	85
	Other current assets	515
	Total current assets	17796
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	57994
	Total current assets	17796
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	57994
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	860
	Other equity	52353
	Total equity attributable to owners of parent	53213
	Non controlling interest	
	Total equity	53213
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	

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	Borrowings, non-current	0
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	Total Trade payable	0
	Other non-current financial liabilities	0
	Total non-current financial liabilities	0
	Provisions, non-current	79
	Deferred tax liabilities (net)	1869
	Deferred government grants, Non-current	0
	Other non-current liabilities	0
	Total non-current liabilities	1948
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	0
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	178
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1409
	Total Trade payable	1587
	Other current financial liabilities	548
	Total current financial liabilities	2135
	Other current liabilities	681
	Provisions, current	17
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	Total current liabilities	2833
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	Total liabilities	4781
	Total equity and liabilities	57994
	Disclosure of notes on assets and liabilities	Textual Info

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Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	Sugar	8299	32602
2	Cogeneration	3783	12478
	Total Segment Revenue	12082	45080
	Less: Inter segment revenue	2637	9134
	Revenue from operations	9445	35946
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Sugar	753	1217
2	Cogeneration	443	1504
	Total Profit before tax	1196	2721
	i. Finance cost	3	5
	ii. Other Unallocable Expenditure net off Unallocable income	121	-88
	Profit before tax	1072	2804
3	(Segment Asset - Segment Liabilities) Segment Asset		
1	Sugar	20109	20109
2	Cogeneration	9646	9646
	Total Segment Asset	29755	29755
	Un-allocable Assets	28239	28239
	Net Segment Asset	57994	57994
4	Segment Liabilities		
1	Sugar	2191	2191
2	Cogeneration	602	602
	Total Segment Liabilities	2793	2793
	Un-allocable Liabilities	1988	1988
	Net Segment Liabilities	4781	4781
	Disclosure of notes on segments		

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Other Comprehensive Income			
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1.1	Effect of measuring Investments at fair value	-4516.00	-3518.00
1.2	Actuarial gain on employee defined benefit obligation	24.00	24.00
	Total Amount of items that will not be reclassified to profit and loss	-4492.00	-3494.00
2	Income tax relating to items that will not be reclassified to profit or loss	-648.00	-189.00
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	-3844.00	-3305.00

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	2804
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	5
	Adjustments for decrease (increase) in inventories	-2227
	Adjustments for decrease (increase) in trade receivables, current	1407
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	32
	Adjustments for decrease (increase) in other non-current assets	62
	Adjustments for other financial assets, non-current	-3
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-678

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	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	24
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	1008
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	70
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	42
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	3
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-459
	Net cash flows from (used in) operations	2345
	Dividends received	-457
	Interest paid	0
	Interest received	-410
	Income taxes paid (refund)	515
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	963
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0

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	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	15
	Purchase of property, plant and equipment	2693
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	457
	Interest received	410
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	1334
	Net cash flows from (used in) investing activities	-477
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	0

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	Payments of lease liabilities	0
	Dividends paid	602
	Interest paid	5
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	-607
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-121
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	-121
	Cash and cash equivalents cash flow statement at beginning of period	645
	Cash and cash equivalents cash flow statement at end of period	524

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Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty		Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction	
	Name	Name	Relationship of the counter-party with the listed entity or its subsidiary								Opening balance	Closing balance
1	Ponni Sugars (Erode) Ltd	Seshasayee Paper and Boards Ltd	Promoter	Purchase of goods or services		110.58	Approved			110.58	0	0
2	Ponni Sugars (Erode) Ltd	Seshasayee Paper and Boards Ltd	Promoter	Sale of goods or services		1407.66	Approved			1407.66	99.7	340.31
3	Ponni Sugars (Erode) Ltd	Seshasayee Paper and Boards Ltd	Promoter	Any other transaction	Rendering of Services	1.06	Approved			1.06	0	0
4	Ponni Sugars (Erode) Ltd	Esvi International (Engineers & Exporters) Ltd	Promoter	Any other transaction	Receiving of Services	2.97	Approved			2.97	3.3	3.3
5	Ponni Sugars (Erode) Ltd	SPB Projects and Consultancy Ltd	Other Related Party	Any other transaction	Receiving of Services	4.5	Approved			4.5	7.2	7.2

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty		Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction	
	Name	Name	Relationship of the counter-party with the listed entity or its subsidiary								Opening balance	Closing balance
6	Ponni Sugars (Erode) Ltd	N Gopalaratnam	Promoter Director	Any other transaction	Sitting fees paid for attending Board & its Committee meetings of Board & its held during Oct'24 to March'25	1.4	Approved			1.4	0	3
7	Ponni Sugars (Erode) Ltd	N Ramanathan	MANAGING DIRECTOR	Remuneration		87.51	Approved			87.51	0	78
8	Ponni Sugars (Erode) Ltd	K Yokanathan	CFO	Remuneration		54.5	Approved			54.5	25	30
9	Ponni Sugars (Erode) Ltd	R Madhusudhan	Company Secretary	Remuneration		11.38	Approved			11.38	4	5
10	Ponni Sugars (Erode) Ltd	Arun G Bijur	DIRECTOR	Any other transaction	Sitting fees paid for attending Board & its Committee meetings of Board & its held during Oct'24 to March'25	1.2	Approved			1.2	0	3

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Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty		Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction	
	Name	Name	Relationship of the counter-party with the listed entity or its subsidiary								Opening balance	Closing balance
11	Ponni Sugars (Erode) Ltd	Bharti Chhotubhai Pithawalla	DIRECTOR	Any other transaction	Sitting fees paid for attending Board & its Committee meetings of Board & its held during Oct'24 to March'25	0.6	Approved			0.6	0	3
12	Ponni Sugars (Erode) Ltd	Mohan Verghese Chunkath	DIRECTOR	Any other transaction	Sitting fees paid for attending Board & its Committee meetings of Board & its held during Oct'24 to March'25	1.6	Approved			1.6	0	3
13	Ponni Sugars (Erode) Ltd	Dr Lakshmi Nadkarni	DIRECTOR	Any other transaction	Sitting fees paid for attending Board & its Committee meetings of Board & its held during Oct'24 to March'25	1.6	Approved			1.6	0	3

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty		Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction	
	Name	Name	Relationship of the counter-party with the listed entity or its subsidiary								Opening balance	Closing balance
14	Ponni Sugars (Erode) Ltd	Chellamani Naresh	DIRECTOR	Any other transaction	Sitting fees paid for attending Board & its Committee meetings of Board & its held during Oct'24 to March'25	1.6	Approved			1.6	0	3
15	Ponni Sugars (Erode) Ltd	P Manoharan	DIRECTOR	Any other transaction	Sitting fees paid for attending Board & its Committee meetings of Board & its held during Oct'24 to March'25	0.6	Approved			0.6	0	3
Total value of transaction during the reporting period										1688.76		