



PONNI SUGARS (ERODE) LIMITED

CIN : L15422 TN1996 PLC037200
 Regd. Office: E SVN 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



(₹ Lakhs)

Statement of Unaudited Financial Results for the Quarter and Nine months ended 31-12-2025

Sl. No.	Particulars	Quarter Ended			9 months ended	Year Ended	
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
1. Income		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
a)	Revenue from Operations	15135	11373	11574	32545	26501	35946
b)	Other Income	368	98	92	801	1014	1195
	Total Income	15503	11471	11666	33346	27515	37141
2. Expenses							
a)	Cost of Materials Consumed	7806	10595	6220	18880	17899	25351
b)	Changes in Inventories of Finished Goods and Work-in-Progress	3891	(4117)	2821	4170	139	(2278)
c)	Power & Fuel	1235	2037	993	4193	3539	5290
d)	Employee Benefits Expense	659	622	617	1917	1877	2389
e)	Finance Costs	-	1	-	6	2	5
f)	Depreciation and Amortisation Expense	272	272	247	804	718	1008
g)	Other Expenses	613	507	507	1600	1609	2572
	Total Expenses	14476	9917	11405	31570	25783	34337
3. Profit before exceptional items and taxes (1-2)		1027	1554	261	1776	1732	2804
4. Exceptional Items - (Gain) / Loss		-	(150)	-	(641)	-	-
5. Profit Before Tax (3-4)		1027	1704	261	2417	1732	2804
6. Tax Expenses							
Current Tax		179	243	45	422	301	491
Deferred Tax		(99)	5	(25)	(140)	(44)	413
Reversal of Tax		-	-	-	-	-	(28)
Total Tax Expenses		80	248	20	282	257	876
7. Profit for the period (5-6)		947	1456	241	2135	1475	1928
8. Other Comprehensive Income (OCI)							
i. Item that will not be reclassified to profit or loss							
a. Effect of measuring Investments at fair value		(1037)	(5359)	(3598)	(1645)	998	(3518)
b. Actuarial gain on employee defined benefit obligation		-	-	-	-	-	24
ii. Income tax relating to items that will not be reclassified to profit or loss		151	781	524	240	(459)	189
Total OCI		(886)	(4578)	(3074)	(1405)	539	(3305)
9. Total Comprehensive Income for the period (7+8)		61	(3122)	(2833)	730	2014	(1377)
10. Earnings Per Share (Face Value : ₹10/- per share)							
A) Basic (₹)		11.01	16.93	2.80	24.83	17.15	22.42
B) Diluted (₹)		11.01	16.93	2.80	24.83	17.15	22.42
11. Paid up Equity Share Capital (Face Value : ₹10/- per share)		860	860	860	860	860	860
12. Other Equity (excluding Revaluation Reserve) as shown in the audited balance sheet of the previous year		---	---	---	---	---	52353





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Segment wise Revenue, Results and Capital Employed (Unaudited)

(₹ Lakhs)

Particulars	Quarter Ended			9 months ended		Year Ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Segment Revenue						
a) Sugar	14084	9952	11053	29363	24303	32602
b) Co-generation	3605	4974	2746	9453	8695	12478
Sub total	17689	14926	13799	38816	32998	45080
Less: Intersegmental Revenue	2554	3553	2225	6271	6497	9134
Sales/Income From Operations	15135	11373	11574	32545	26501	35946
2 Segment Results						
Profit before Tax and Interest from each Segment						
a) Sugar	8	868	(97)	307	464	1217
b) Co-generation	816	900	442	1857	1061	1504
Sub total	824	1768	345	2164	1525	2721
<i>Less:</i>						
a) Finance Costs	-	1	-	6	2	5
b) Other Unallocable expenditure/(income)	(203)	63	84	(259)	(209)	(88)
Total Profit Before Tax	1027	1704	261	2417	1732	2804
3 Segment Assets						
a) Sugar	16337	19996	17353	16337	17353	20109
b) Co-generation	8831	9522	9236	8831	9236	9646
c) Unallocable	33539	29304	35260	33539	35260	28239
Total	58707	58822	61849	58707	61849	57994
4 Segment Liabilities						
a) Sugar	3022	3105	2604	3022	2604	2191
b) Co-generation	175	231	373	175	373	602
c) Unallocable	1825	1862	2268	1825	2268	1988
Total	5022	5198	5245	5022	5245	4781





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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 new Labour Codes enacted by Government of India have become operational from 21st November 2025, while related Central / State Rules are yet to be notified on all aspects of the Code. Based on official clarifications and guidance available, the Company has recognized the incremental financial commitment, that is not material, in the financial statements in the current quarter.
- 3 The company has received order of the Transfer Pricing Officer dated 28.01.2026 that has material impact in respect of transfer pricing for bagasse and power for Assessment Year 2023/24. This in turn would impact eligible quantum of tax relief u/s 80-IA of the Income Tax Act, 1961. The company awaits further assessment proceedings and would pursue available legal recourse. Additional provision for likely impact would be recognized as and when required.
- 4 The Company is eligible for tariff revision on power exports from 2012 consequent on the judgement of Appellate Tribunal for Electricity (APTEL) dated 03-09-2025. Its recognition in the financial statements awaits tariff redetermination by the Tamil Nadu Electricity Regulatory Commission in terms of remand by APTEL and not quantifiable at this stage.
- 5 The Company does not have any subsidiary/associate/joint venture entity(ies) as on 31st December 2025
- 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 30th January 2026. The statutory auditors have conducted a limited review of the financial results.

For Ponni Sugars (Erode) Ltd

N Ramanathan
Managing Director



Chennai

30.01.2026



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Unaudited Financial Results for the Quarter and Nine months ended 31st December 2025

(₹ Lakhs)

Particulars	Quarter ended	Year to date	Quarter ended	Year to date	Year ended
	31-12-2025	31-12-2025			
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Total Income from Operations	15503	33346	11666	27515	37141
Net Profit for the period (before tax and exceptional items)	1027	1776	261	1732	2804
Net Profit for the period before tax (after exceptional items)	1027	2417	261	1732	2804
Net Profit for the period after tax (after exceptional items)	947	2135	241	1475	1928
Total Comprehensive Income for the period [Comprising profit for the period (after tax) and Other Comprehensive Income (after tax)]	61	730	(2833)	2014	(1377)
Equity Share Capital	860	860	860	860	860
Other Equity (excluding Revaluation Reserve) as shown in the audited Balance Sheet of the previous year	-	-	-	-	52353
Earnings Per Share (Face Value ₹ 10/- each)					
Basic:	11.01	24.83	2.80	17.15	22.42
Diluted:	11.01	24.83	2.80	17.15	22.42

Note: The above is an extract of the detailed format of the financial results for the quarter and nine months ended 31st December 2025, filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015. Full format of the financial results for the quarter and nine months ended 31st December 2025 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

Chennai
30.01.2026

N Ramanathan
Managing Director



M/s. S.VISWANATHAN LLP

CHARTERED ACCOUNTANTS

Regd. Off : 17, Bishop Wallers Avenue (West), Mylapore, Chennai - 600 004

Tel: 91-44-24991147, 24994423

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Firm Registration No. 004770S / S200025 GSTIN: 33AAAFV0367K1Z7

Annex:

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 **31st December 2025**. 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

h
Raghavendran Chella Krishnan
Partner
MRN: 208562

Place: Chennai
Date: 30.01.2026

UDIN: 26208562XYDEWC1882



Branches:

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