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

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(₹ Lakhs)

Statement of Unaudited Financial Results for the Quarter and Six months ended 30-09-2025

Sl. No.	Particulars	Quarter Ended			6 months ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	**30.09.2025**	30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	**(Unaudited)**	(Unaudited)	(Audited)
1.	**Income**						
a)	Revenue from Operations	**11373**	6037	9454	**17410**	14927	35946
b)	Other Income	**98**	335	356	**433**	922	1195
	Total Income	**11471**	6372	9810	**17843**	15849	37141
2.	**Expenses**						
a)	Cost of Materials Consumed	**10595**	479	8496	**11074**	11679	25351
b)	Changes in Inventories of Finished Goods and Work-in-Progress	**(4117)**	4396	(3278)	**279**	(2682)	(2278)
c)	Power & Fuel	**2037**	921	1827	**2958**	2546	5290
d)	Employee Benefits Expense	**622**	636	593	**1258**	1260	2389
e)	Finance Costs	**1**	5	(1)	**6**	2	5
f)	Depreciation and Amortisation Expense	**272**	260	242	**532**	471	1008
g)	Other Expenses	**507**	480	553	**987**	1102	2572
	Total Expenses	**9917**	7177	8432	**17094**	14378	34337
3.	**Profit/(Loss) before exceptional items and taxes (1-2)**	**1554**	(805)	1378	**749**	1471	2804
4.	**Exceptional Items - (Gain) / Loss (Note-2)**	**(150)**	(491)	-	**(641)**	-	-
5.	**Profit / (Loss) Before Tax (3-4)**	**1704**	(314)	1378	**1390**	1471	2804
6.	**Tax Expenses**						
	Current Tax	**243**	-	240	**243**	256	491
	Deferred Tax	**5**	(46)	(15)	**(41)**	(19)	413
	Reversal of Tax	**-**	-	-	**-**	-	(28)
	Total Tax Expenses	**248**	(46)	225	**202**	237	876
7.	**Profit /(Loss) for the period (5-6)**	**1456**	(268)	1153	**1188**	1234	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	**(5359)**	4751	171	**(608)**	4596	(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	**781**	(692)	(468)	**89**	(983)	189
	Total OCI	**(4,578)**	4059	(297)	**(519)**	3613	(3305)
9.	**Total Comprehensive Income for the period (7+8)**	**(3122)**	3791	856	**669**	4847	(1377)
10.	Earnings Per Share (Face Value : ₹10/- per share)						
	A) Basic (₹)	**16.93**	(3.12)	13.41	**13.81**	14.35	22.42
	B) Diluted (₹)	**16.93**	(3.12)	13.41	**13.81**	14.35	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			6 months ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	**30.09.2025**	30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	**(Unaudited)**	(Unaudited)	(Audited)
1	**Segment Revenue**						
	a) Sugar	**9952**	5327	8158	**15279**	13250	32602
	b) Co-generation	**4974**	874	4397	**5848**	5949	12478
	Sub total	**14926**	6201	12555	**21127**	19199	45080
	Less:Intersegmental Revenue	**3553**	164	3101	**3717**	4272	9134
	Sales/Income From Operations	**11373**	6037	9454	**17410**	14927	35946
2	**Segment Results**						
	Profit / (Loss) before Tax and Interest from each Segment						
	a) Sugar	**868**	(569)	769	**299**	561	1217
	b) Co-generation	**900**	141	678	**1041**	619	1504
	Sub total	**1768**	(428)	1447	**1340**	1180	2721
	Less:						
	a) Finance Costs	**1**	5	(1)	**6**	2	5
	b) Other Unallocable expenditure/(income)	**63**	(119)	70	**(56)**	(293)	(88)
	Total Profit / (Loss) Before Tax	**1704**	(314)	1378	**1390**	1471	2804
3	**Segment Assets**						
	a) Sugar	**19996**	15859	19702	**19996**	19702	20109
	b) Co-generation	**9522**	9286	10206	**9522**	10206	9646
	c) Unallocable	**29304**	36419	35502	**29304**	35502	28239
	Total	**58822**	61564	65410	**58822**	65410	57994
4	**Segment Liabilities**						
	a) Sugar	**3105**	1802	2757	**3105**	2757	2191
	b) Co-generation	**231**	321	398	**231**	398	602
	c) Unallocable	**1862**	2695	2818	**1862**	2818	1988
	Total	**5198**	4818	5973	**5198**	5973	4781

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Statement of Assets and Liabilities

(₹ Lakhs)

S.No	Particulars	As at 30.09.2025 (Unaudited)	As at 31.03.2025 (Audited)
A	**ASSETS**		
1	**Non-Current Assets**		
	(a) Property, Plant and Equipment	**13,616**	13,030
	(b) Capital Work-in-Progress	**616**	1,123
	(c) Intangible Assets	**13**	18
	(d) Financial Assets		
	(i) Investments	**24,903**	25,511
	(ii) Trade Receivables	**-**	388
	(iii) Other financial assets	**31**	22
	(e) Other Non-Current Assets	**75**	106
	Total Non-Current Assets	**39,254**	40,198
2	**Current Assets**		
	(a) Inventories	**11,486**	11,491
	(b) Financial Assets		
	(i) Trade Receivables	**2,870**	3,062
	(ii) Cash and Cash Equivalents	**1,940**	524
	(iii) Bank balances other than (ii) above	**2,329**	2,119
	(c) Current Tax Assets (Net)	**137**	85
	(d) Other Current Assets	**806**	515
	Total Current Assets	**19,568**	17,796
	TOTAL ASSETS	**58,822**	57,994
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity Share Capital	**860**	860
	(b) Other Equity	**52,764**	52,353
	Total Equity	**53,624**	53,213
2	**Liabilities**		
2 (i)	**Non-Current Liabilities**		
	(a) Deferred Tax Liabilities (Net)	**1,739**	1,869
	(b) Provision for Income Tax	**79**	79
	Total Non-Current Liabilities	**1,818**	1,948
2 (ii)	**Current Liabilities**		
	(a) Financial Liabilities		
	(i) Trade Payables		
	- Micro and Small enterprises	**183**	178
	- Others	**1,490**	1,409
	(ii) Other Financial Liabilities	**567**	548
	(b) Other Current Liabilities	**1,119**	681
	(c) Provisions	**21**	17
	Total Current Liabilities	**3,380**	2,833
	TOTAL EQUITY AND LIABILITIES	**58,822**	57,994

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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 Exceptional gain represents purchase tax incentive entitlement of ₹ 150 lakhs for past period pursuant to the ruling of Madras High Court on 26.08.2025.

3 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.

4 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 October 2025. The statutory auditors have conducted a limited review of the financial results.

For Ponni Sugars (Erode) Ltd

Chennai
24.10.2025

N Ramanathan
Managing Director

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

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Statement of Cash flows

(₹ Lakhs)

S.No	Particulars	6 months ended		Year Ended
		30.09.2025	30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Audited)
A.	**Cash flow from Operating Activities:**			
	Profit before tax	**1390**	1471	2804
	Adjustments for:			
	Depreciation and Amortisation expenses	**532**	471	1008
	Interest income	**(193)**	(217)	(410)
	Dividend	**(236)**	(457)	(457)
	Finance Costs	**6**	2	5
	Others	**37**	-	3
	Operating Profit before working capital changes	**1536**	1270	2953
	Adjustments for:			
	(Increase) / Decrease in Trade Receivables	**580**	783	1407
	(Increase) / Decrease in Inventories	**5**	(2810)	(2227)
	(Increase) / Decrease in Other assets	**(269)**	214	27
	Increase / (Decrease) in Trade payables	**86**	(424)	(678)
	Increase / (Decrease) in Other liabilities and provisions	**457**	100	(4)
	Total	**859**	(2137)	(1475)
	Cash generated from operations	**2395**	(867)	1478
	Direct Tax paid net of refund	**(295)**	(327)	(515)
	Net cash from operating activities (A)	**2100**	(1194)	963
B.	**Cash flow from Investing Activities:**			
	Purchase / Acquisition of Property , plant and equipment,intangibles, after adjusting capital advances	**(653)**	(1272)	(2693)
	Proceeds from Sale of property, plant and equipment	**10**	6	15
	(Increase) / Decrease in Short term deposits	**(206)**	3413	1334
	Interest received	**193**	217	410
	Dividend received	**236**	457	457
	Net cash used in investing activities (B)	**(420)**	2821	(477)
C.	**Cash flow from Financing Activities:**			
	Finance Costs	**(6)**	(2)	(5)
	Dividend paid	**(258)**	(602)	(602)
	Net cash used in financing activities (C)	**(264)**	(604)	(607)
	Net increase in cash and cash equivalents (A+B+C)	**1416**	1023	(121)
	Cash and cash equivalents at the beginning	**524**	645	645
	Cash and cash equivalents at the end	**1940**	1668	524

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Unaudited Financial Results for the Quarter and Six months ended 30th September 2025

(₹ Lakhs)

Particulars	Quarter ended 30-09-2025 (Unaudited)	Year to date 30-09-2025 (Unaudited)	Quarter ended 30-09-2024 (Unaudited)	Year to date 30-09-2024 (Unaudited)	Year ended 31-03-2025 (Audited)
Total Income from Operations	**11471**	**17843**	9810	15849	37141
Net Profit for the period (before tax and exceptional items)	**1554**	**749**	1378	1471	2804
Net Profit for the period before tax (after exceptional items)	**1704**	**1390**	1378	1471	2804
Net Profit for the period after tax (after exceptional items)	**1456**	**1188**	1153	1234	1928
Total Comprehensive Income for the period [Comprising profit for the period (after tax) and Other Comprehensive Income (after tax)]	**(3122)**	**669**	856	4847	(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:	**16.93**	**13.81**	13.41	14.35	22.42
Diluted:	**16.93**	**13.81**	13.41	14.35	22.42

Note: The above is an extract of the detailed format of Quarterly and Half-yearly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015. Full format of the Quarterly and Half-yearly 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

Chennai
24.10.2025

N Ramanathan
Managing Director

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

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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 September 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

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

Raghavendran Chella Krishnan
Partner
MRN: 208562

Place: CHENNAI.
Date: 24.10.2025
UDIN: 25208562BMLWIX6509

Branches:
21, 1st Floor, 10th Cross, Sampige Road, Malleswaram, **Bangalore - 560 003**
Tel: 91-80-49564076 email: bhavesh@sviswallp.in
GSTIN: 29AAAFV0367K1ZW
4/5, Sri Krishna Villas, Kongu Nagar, Ramanathapuram, **Coimbatore - 641 045**
Tel: 91-422-4367065 email: svcacbe@hotmail.com