



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



PEL/ SH/ 133

October 23, 2026

National Stock Exchange of India Ltd
Exchange Plaza
5th Floor, Flat No.C/ 1 G Block
Bandra-Kurla Complex
Bandra East, Mumbai 400 051

BSE Ltd
Phiroze Jeejeebhoy Towers
Dalal Street, Fort
Mumbai 400001

Scrip code: **PONNIERODE**

Scrip code: **532460**

Dear Sirs,

Sub: Unaudited Financial Results – Quarter and Six months ended 30.09.2026 – reg.

Pursuant to Regulations 30, 33 read with Part-A of Schedule-III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 we send herewith the following:

- (i) Unaudited Financial Results for the quarter and six months ended 30th September 2026 (including segment wise results, Statement of Assets and Liabilities and Statement of Cash Flows) which was approved by the Board of Directors on the recommendation of the Audit Committee at their respective meetings held today on Friday, the 23rd October 2026 and is signed by the Managing Director.
- (ii) Limited Review Report of the Auditors.
- (iii) Extract of the format of results to be published.

The Board Meeting commenced at 12.00 Noon and ended at 2.10 p.m.

Please take the above on record and confirm.

Thanking you,

Yours faithfully,
For Ponni Sugars (Erode) Limited

**RANGAVITTAL
MADHUSUDHAN**

Digitally signed by
RANGAVITTAL MADHUSUDHAN
Date: 2026.10.23 14:11:58
+05'30'

R Madhusudhan
Company Secretary & Compliance Officer

Encl: As above



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(₹ Lakhs)

Statement of Unaudited Financial Results for the Quarter and Six months ended 30-09-2026						
Sl. No.	Particulars	Quarter Ended			6 months ended	
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Income						
a) Revenue from Operations		15956	9187	11373	25143	41499
b) Other Income		201	313	98	514	1447
Total Income		16157	9500	11471	25657	42946
2. Expenses						
a) Cost of Materials Consumed		11977	4211	10595	16188	28511
b) Changes in Inventories of Finished Goods and Work-in-Progress		(2439)	2808	(4117)	369	(1417)
c) Power & Fuel		1750	945	2037	2695	5790
d) Employee Benefits Expense		707	754	622	1461	2543
e) Finance Costs		2	-	1	2	60
f) Depreciation and Amortisation Expense		296	288	272	584	1100
g) Other Expenses		612	647	507	1259	2498
Total Expenses		12905	9653	9917	22558	39085
3. Profit/(Loss) before exceptional items and taxes (1-2)		3252	(153)	1554	3099	3861
4. Exceptional Items - Gain		-	-	150	-	5164
5. Profit / (Loss) Before Tax (3+4)		3252	(153)	1704	3099	9025
6. Tax Expenses						
Current Tax		969	-	243	969	1588
Deferred Tax		114	(30)	5	84	(53)
Tax relating to earlier years		-	-	-	-	2687
Total Tax Expenses		1083	(30)	248	1053	4222
7. Profit /(Loss) for the period (5-6)		2169	(123)	1456	2046	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		1138	(1362)	(5359)	(224)	(1116)
b. Actuarial gain on employee defined benefit obligation		-	-	-	-	13
ii. Income tax relating to items that will not be reclassified to profit or loss		(166)	198	781	32	158
Total OCI		972	(1164)	(4578)	(192)	(945)
9. Total Comprehensive Income for the period (7+8)		3141	(1287)	(3122)	1854	3858
10. Earnings Per Share (Face Value : ₹10/- per share)						
A) Basic (₹)		25.22	(1.43)	16.93	23.79	55.85
B) Diluted (₹)		25.22	(1.43)	16.93	23.79	55.85
11. Paid up Equity Share Capital (Face Value : ₹10/- per share)		860	860	860	860	860
12. Other Equity (excluding Revaluation Reserve) as shown in the audited balance sheet of the previous year		---	---	---	---	55953



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Segment wise Revenue, Results and Capital Employed (Unaudited)

(₹ Lakhs)

Particulars	Quarter Ended			6 months ended		Year Ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Segment Revenue						
a) Sugar	14532	8389	9952	22921	15279	36511
b) Co-generation	5249	2060	4974	7309	5848	14043
Sub total	19781	10449	14926	30230	21127	50554
Less: Intersegmental Revenue	3825	1262	3553	5087	3717	9055
Sales/Income From Operations	15956	9187	11373	25143	17410	41499
2 Segment Results						
Profit / (Loss) before Tax and Interest from each Segment						
a) Sugar	1999	(494)	868	1505	299	1350
b) Co-generation	1270	248	900	1518	1041	7563
Sub total	3269	(246)	1768	3023	1340	8913
Less:						
a) Finance Costs	2	0	1	2	6	60
b) Other Unallocable expenditure/(income)	15	(93)	63	(78)	(56)	(172)
Total Profit / (Loss) Before Tax	3252	(153)	1704	3099	1390	9025
3 Segment Assets						
a) Sugar	22369	20226	19996	22369	19996	22355
b) Co-generation	13518	12585	9522	13518	9522	13680
c) Unallocable	31702	29414	29304	31702	29304	29155
Total	67589	62225	58822	67589	58822	65190
4 Segment Liabilities						
a) Sugar	3711	2286	3105	3711	3105	2790
b) Co-generation	148	251	231	148	231	327
c) Unallocable	5493	4592	1862	5493	1862	5260
Total	9352	7129	5198	9352	5198	8377



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Statement of Assets and Liabilities

(₹ Lakhs)

S.No	Particulars	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
A	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant and Equipment	14,374	14,284
	(b) Capital Work-in-Progress	446	229
	(c) Intangible Assets	5	9
	(d) Financial Assets		
	(i) Investments	24,171	24,395
	(ii) Trade Receivables	-	-
	(iii) Others	5,426	5,180
	(e) Other Non-Current Assets	121	167
	Total Non-Current Assets	44,543	44,264
2	Current Assets		
	(a) Inventories	13,056	12,907
	(b) Financial Assets		
	(i) Trade Receivables	1,913	2,195
	(ii) Cash and Cash Equivalents	747	173
	(iii) Bank balances other than (ii) above	6,784	4,587
	(iv) Others	150	150
	(C) Other Current Assets	396	914
	Total Current Assets	23,046	20,926
	TOTAL ASSETS	67,589	65,190
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	860	860
	(b) Other Equity	57,377	55,953
	Total Equity	58,237	56,813
2	Liabilities		
2 (i)	Non-Current Liabilities		
	(a) Deferred Tax Liabilities (Net)	3,763	3,711
	(b) Provision for Income Tax	1,063	971
	Total Non-Current Liabilities	4,826	4,682
2 (ii)	Current Liabilities		
	(a) Financial Liabilities		
	(i) Trade Payables		
	- Micro and Small enterprises	162	282
	- Others	1,808	1,886
	(ii) Other Financial Liabilities	726	563
	(b) Other Current Liabilities	1,206	398
	(c) Provisions	13	31
	(d) Current Tax Liabilities (Net)	611	535
	Total Current Liabilities	4,526	3,695
	TOTAL EQUITY AND LIABILITIES	67,589	65,190



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Statement of Cash flows

(₹ Lakhs)

S.No	Particulars	6 months ended		Year Ended
		30.09.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Audited)
A.	Cash flow from Operating Activities:			
	Profit before tax	3099	1390	9025
	Adjustments for:			
	Depreciation and Amortisation expenses	584	532	1100
	Interest income	(268)	(193)	(620)
	Dividend	(192)	(236)	(236)
	Finance Costs	2	6	60
	Others	(4)	37	76
	Operating Profit before working capital changes	3221	1536	9405
	Adjustments for:			
	(Increase) / Decrease in Trade Receivables	282	580	1255
	(Increase) / Decrease in Inventories	(149)	5	(1416)
	(Increase) / Decrease in Other assets	318	(269)	(5768)
	Increase / (Decrease) in Trade payables	(198)	86	581
	Increase / (Decrease) in Other liabilities and provisions	940	457	(286)
	Total	1193	859	(5634)
	Cash generated from operations	4414	2395	3771
	Direct Tax paid net of refund	(801)	(295)	(691)
	Net cash from operating activities (A)	3613	2100	3080
B.	Cash flow from Investing Activities:			
	Purchase / Acquisition of Property , plant and equipment,intangibles, after adjusting capital advances	(904)	(653)	(1544)
	Proceeds from Sale of property, plant and equipment	21	10	17
	(Increase) / Decrease in Short term deposits	(2184)	(206)	(2465)
	Interest received	268	193	620
	Dividend received	192	236	236
	Net cash used in investing activities (B)	(2607)	(420)	(3136)
C.	Cash flow from Financing Activities:			
	Finance Costs	(2)	(6)	(37)
	Dividend paid	(430)	(258)	(258)
	Net cash used in financing activities (C)	(432)	(264)	(295)
	Net increase in cash and cash equivalents (A+B+C)	574	1416	(351)
	Cash and cash equivalents at the beginning	173	524	524
	Cash and cash equivalents at the end	747	1940	173



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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 during the current quarter has recognized additional tariff and interest income aggregating ₹146 lakhs (cumulative ₹5134 lakhs till 30-09-2026). 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 periods.
- 3 The company does not have any subsidiary/associate/joint venture entity(ies) as on 30th September 2026.
- 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 23rd October 2026. The statutory auditors have conducted a limited review of the financial results.

Chennai
23.10.2026

For Ponni Sugars (Erode) Ltd

N Ramanathan
Managing Director



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Unaudited Financial Results for the Quarter and Six months ended 30th September 2026

(₹ Lakhs)

Particulars	Quarter ended 30-09-2026	Year to date 30-09-2026	Quarter ended 30-09-2025	Year to date 30-09-2025	Year ended 31-03-2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Total Income from Operations	16157	25657	11471	17843	42946
Net Profit for the period (before tax and exceptional items)	3252	3099	1554	749	3861
Net Profit for the period before tax (after exceptional items)	3252	3099	1704	1390	9025
Net Profit for the period after tax (after exceptional items)	2169	2046	1456	1188	4803
Total Comprehensive Income for the period [Comprising profit for the period (after tax) and Other Comprehensive Income (after tax)]	3141	1854	(3122)	669	3858
Equity Share Capital	860	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:	25.22	23.79	16.93	13.81	55.85
Diluted:	25.22	23.79	16.93	13.81	55.85

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



N Ramanathan
Managing Director

Chennai
23.10.2026



M/s. S.VISWANATHAN LLP

CHARTERED ACCOUNTANTS

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

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email: adminchennai@sviswallp.in

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

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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 **30th September 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

Place: Chennai

Date: 23.10.2026

UDIN: 26208562GRWFZQ 4096

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