Prudential Sugar Corporation Limited

Regd. Office : "Akash Ganga" Plot No. 144, Srinagar Colony, Hyderabad - 500 073. T.S. INDIA
Tel : +91-40-67334412, Fax : +91-40-67334433 | Email : pscl.secretarial@gmail.com | www.prudentialsugar.com
CIN : L15432TG1990PLC032731

Ref: PSCL/SE/2026-27/Nov -

Date: 14/11/2026

To
The General Manager,
Corporate Relations Department,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, **Mumbai – 400001**.
Maharashtra State, India.
Script Code: 500342

To
Asst Vice President,
National Stock Exchange of India Limited
Exchange Plaza Block G, C 1,
Bandra Kurla Complex, G Block, Bandra East,
Mumbai - 400051.
Maharashtra State, India.
Script Code: PRUDMOULI

To
The Calcutta Stock Exchange Limited,
#7, Lyons Range, Murgighata,
Dalhousie, **Kolkata - 700001**,
West Bengal State, India.
Script Code: 026037

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on Saturday, November 14, 2026 of Prudential Sugar Corporation Limited.
Ref: Regulation 33 & 47 of SEBI (LODR) Regulations, 2015

In just concluded Meeting of the Board of Directors of the Company, the Board has considered and approved:

1. Un-Audited (Standalone and Consolidated) Financial Statement for the 2nd Quarter and Half Year Ended September 30, 2026 (annexed herewith).

2. Auditors' Review Report from the Statutory Auditors on Un-Audited (Standalone and Consolidated) Financial Statements for the 2nd Quarter and Half Year Ended September 30, 2026 (annexed herewith).

We hereby inform you that the Board Meeting had commenced at 02:00 PM and concluded at 04:40 PM, for your information.

This intimation is also being uploaded on the company website: www.prudentialsugar.com

We request you to take the above information on record and acknowledge receipt of the same.

Thanking you,

Yours Truly,
For Prudential Sugar Corporation Limited

Authorised Signatory

Prudential Sugar Corporation Limited Hyderabad

Encl.: as above

PRUDENTIAL SUGAR CORPORATION LIMITED

CIN: L15432TG1990PLC032731

Reg off Add: Akash Ganga, Plot No.144, Srinagar Colony, Hyderabad - 500 073, Telangana State, India

Part - I: Standalone & Consolidated Statement of Unaudited Results for the Half-Year Ended September 30, 2026 **(Rs. In Lakhs)**

S.No.	Particulars	Standalone						Consolidated					
		3 Months Ended			Half Yearly ended		Year Ended	3 Months Ended			Half Yearly ended		Year Ended
		30-09-2026 Unaudited	30-06-2026 Unaudited	30-09-2025 Unaudited	30-09-2026 Unaudited	30-09-2025 Unaudited	(31-03-2026) Audited	30-09-2026 Unaudited	30-06-2026 Unaudited	30-09-2025 Unaudited	30-09-2026 Unaudited	30-09-2025 Unaudited	(31-03-2026) Audited
1	**Revenue**												
	a) Income from operations	1,173.01	1,678.66	903.84	2,851.67	1,424.80	9,130.30	1,173.01	1,678.66	903.84	2,851.67	1,424.79	9,130.30
	b) Other Income	144.77	131.27	258.38	276.04	575.86	893.41	259.01	326.81	326.89	585.14	660.53	1,369.32
	Total Revenue *(a+b)*	**1,317.78**	**1,809.93**	**1,162.22**	**3,127.71**	**2,000.66**	**10,023.71**	**1,432.02**	**2,005.47**	**1,230.73**	**3,436.81**	**2,085.32**	**10,499.63**
2	**Expenses**												
	a) Cost of Materials Consumed	-	-	-	-	-	-						-
	b) Purchase of stock-in-trade	1,170.34	1,677.33	901.97	2,847.67	1,421.79	9,051.12	1,170.34	1,677.33	901.97	2,847.67	1,421.79	9,051.12
	c) Changes in inventories of finished goods, work-in-progress and stock-in-Trade			-		-	-	-	-	-	-	-	-
	d) Employee benefits expenses	15.05	15.04	15.78	30.09	28.64	62.18	15.05	15.04	15.78	30.09	28.64	100.00
	e) Finance Cost	83.04	86.78	94.80	169.82	197.67	374.65	83.40	86.90	94.98	170.29	198.06	375.04
	f) Depreciation and amortization expense	0.21	0.21	0.20	0.42	0.39	0.85	0.21	0.21	0.20	0.43	0.40	2.40
	g) Other expenses	13.37	16.79	2.55	30.16	33.43	66.54	13.48	17.60	17.10	30.40	47.99	135.75
	Total Expenses	**1,282.01**	**1,796.15**	**1,015.29**	**3,078.16**	**1,681.91**	**9,555.34**	**1,282.47**	**1,797.08**	**1,030.01**	**3,078.87**	**1,696.87**	**9,664.30**
3	Profit / (Loss) from operations before exceptional items *(1-2)*	**35.77**	**13.78**	**146.94**	**49.55**	**318.75**	**468.37**	**149.55**	**208.39**	**200.72**	**357.94**	**388.45**	**835.32**
4	Exceptional Items	-	-	-	-	-	-						-
5	Profit / (Loss) from before tax *(3 ± 4)*	**35.77**	**13.78**	**146.94**	**49.55**	**318.75**	**468.37**	**149.55**	**208.39**	**200.72**	**357.94**	**388.45**	**835.32**
6	**Tax Expense**												
	(a) Current Tax	**9.00**	3.47	**36.98**	12.47	80.22	117.88	40.66	57.61	51.94	98.27	99.62	218.92
	(b) Deffered Tax	-	-	-	-	-	-						
	Total Tax Expenses	**9.00**	**3.47**	**36.98**	**12.47**	**80.22**	**117.88**	**40.66**	**57.61**	**51.94**	**98.27**	**99.62**	**218.92**
7	Net Profit / (Loss) after tax but before prior period items *(5-6)*	**26.77**	**10.31**	**109.96**	**37.08**	**238.53**	**350.49**	**108.89**	**150.78**	**148.78**	**259.68**	**288.84**	**616.40**
8	Share of Profit/(loss) of Subsidiary, Associate and JV using for Equity Method												
9	Total Profit/(loss) fro period from Continuing Operations (7+8)												
10	Prior period item	-	-	-	-	-	-						-
11	**Net Profit / (Loss) after taxes, Extraordinary items, Prior period items** *(9+10)*	**26.77**	**10.31**	**109.96**	**37.08**	**238.53**	**350.49**	**108.89**	**150.78**	**148.78**	**259.68**	**288.84**	**616.40**
12	**Other Comprehensive Income**	-	-	-	-	-	-						-
	(A) (i) Items that will not be reclassified to profit or loss												
	(ii) Income-tax relating to items that will not be reclassified to profit or loss												
	(B) (i) Items that will be reclassified to profit or loss												
	(ii) Income-tax relating to items that will be reclassified to profit or loss												
	Other Comprehensive Income (net)												
13	**Total Comprehensive Income for the Period** *(11+12)*	**26.77**	**10.31**	**109.96**	**37.08**	**238.53**	**350.49**	**108.89**	**150.78**	**148.78**	**259.68**	**288.84**	**616.40**
14	Paid-up equity share capital of Rs.10 Each	**3,225.20**	**3,225.20**	**3,225.20**	**3,225.20**	**3,312.70**	**3,225.20**	**3,225.20**	**3,225.20**	**3,225.20**	**3,225.20**	**3,312.70**	**3,225.20**
15	Other Equity												
16	i) Earnings Per Share (before extraordinary items) (of Rs.10/- each) (not annualized):												
	a) Basic	**0.08**	**0.03**	**0.34**	**0.11**	**0.74**	**1.09**	**0.34**	**0.47**	**0.46**	**0.81**	**0.89**	**1.91**
	b) Diluted	**0.08**	**0.03**	**0.33**	**0.11**	**0.72**	**1.06**	**0.33**	**0.46**	**0.45**	**0.79**	**0.87**	**1.86**
	ii) Earnings Per Share (after extraordinary items) (of Rs.10/- each) (not annualized):												
	a) Basic	**0.08**	**0.03**	**0.34**	**0.11**	**0.74**	**1.09**	**0.34**	**0.47**	**0.46**	**0.81**	**0.89**	**1.91**
	b) Diluted	**0.08**	**0.03**	**0.33**	**0.11**	**0.72**	**1.06**	**0.33**	**0.46**	**0.45**	**0.79**	**0.87**	**1.86**
	See accompanying note to the Financial Results												

Notes:

1 The above unaudited (standalone and Consolidated) financial results have been reviewed by the Audit Committee of its meeting held on 14-11-2026 and the same were approved and taken on record by the by the Board of Directors at its meeting held on the same day.

2 The Statutory Auditors of the Company have carried out the Limited review of the above unaudited financial results for the Quarter and Half Year ended September 30, 2026.

3 The Company has only one segment which is 'Sugar'. Therefore ; disclosure relating to segment is not applicable and accordingly not made

4 Previous period's figures have been rearranged / regrouped wherever necessary

6 The quarterly unaudited Financial results for the Quarter and Half Year ended September 30, 2026 ,being available on the Company's Website i.e., www.prudentialsugar.com and also available on BSE website i.e., www.bseindia.com and NSE Website i.e., www.nseindia.com.

***For* Prudential Sugar Corporation limited**

Vinod Kumar Baid
Chairman
DIN: 00010142

Prudential Sugar Corporation Limited ★ Hyderabad

PRUDENTIAL SUGAR CORPORATIONLIMITED

CIN: L15432TG1990PLC032731

Reg off Add: Akash Ganga, Plot No.144, Srinagar Colony, Hyderabad - 500 073, Telangana State, India

Part - II : Cash Flow Statement		Standalone		Consolidated	
S.No.	Particulars	September 30, 2026 (Unaudited)	March 31, 2026 (Audited)	September 30, 2026 (Unaudited)	March 31, 2026 (Audited)
A	**Cash flow from Operating Activities**				
	Profit after Tax	37.08	350.48	259.68	616.4
	Adjustments for:				
	a. Depreciation and amortization expense	0.43	0.85		
	b. Sundry Balance Written off				
	c. Loss on Property, plant and equipment sold or discarded				
	d. Allowances for expected credit Losses				
	e. Provision for obsolete and slow moving capital work-in-progress				
	f. Provision for obsolete and slow moving stores and spares, written back				
	g. Allowances for expected credit loss or longer required, written back				
	h. Liabilities/Provisions no longer required, written back				
	i. Finance Costs				
	j. Interest Income	-274.74	-680.24	170.29	375.04
	k. Income from investment in mutual funds				
	m. Other Income				
	l. Dividend income on investments in associates				
	Operating profit before working capital changes	-237.23	-328.90	429.96	991.44
	Changes in Working Capital:				
	Adjustments for (increase)/decrease				
	a. Financial Assets				5.00
	b. Other Current Assets	3,787.32	1,256.41	2986.49	1832.41
	c. Inventories				
	d. Trade Receivables	-1,386.25	-1,085.53	-1386.25	-1087.70
	e. Non-Current Assets				
	e. Non-Current Investment		-100		
	Adjustments for (increase)/decrease				
	a. Current Liabilities	949.77	-361.88	1492.92	-718.04
	b. Non-Current Liabilities				
	c. Trade payables	493.96	0.10	453.96	54.33
	d. Other Financial Liability	-844.39	-213.81		
	e. Provisions	12.47	117.88	98.26	218.92
	f. Adjustments				-6.04
	Cash flow generated from Operating activities (gross)	2,775.63	-715.74	4075.34	1290.32
	Less: Income-tax paid (net)				
	Net Cash flow generated from operating Activities (A)	2,775.63	-715.74	4075.34	1290.32
B	**Cash flow from Investing Activities**				
	a. Payment for purchase of property, plant and equipment (including other intangible assets, capital work-in-progress, capital advances and creditors for capital goods)		-0.46	-48.31	-717.26
	b. (Investment) in bank deposits with maturity more than three months				
	c. Maturity of bank deposits with maturity more than three months				
	d. Movement in restricted bank balance				
	e. (investment) in shares			-10.43	27.59
	f. Proceeds from sale of mutual funds				
	g. Interest received on term deposits with banks				
	h. Dividend received from associates				
	i. Other Income				
	Net cash flow (used in) investing activities (B)	0	-0.46	-58.74	-689.67
c	**Cash flow from financing activities**				
	Term Loan			-844.39	-213.81
	Interest & Other Charges	274.74	680.24	-170.2878	-375.04
	Net cash flow (used in) financing activities (c)	274.74	680.24	-1014.68	-588.85
D	Net increase/decrease in cash and cash equivalents (A+B+C)	3,050.37	-35.96	3001.92	11.80
E	Cash and cash equivalents as at the beginning of the year	6.7174	42.67	55.79	43.99
F	Cash and cash equivalents as at the end of the year	3,057.09	6.71	3057.71	55.79
G	Cash and Cash equivalents at the end of the year				
	i. Balance with banks in current accounts	52.96	0.53	53.01	49
	ii. Cash on Hand	4.13	6.19	4.70	6.76
	ii.Balances with banks in fixed deposits with original maturity of less than three months	3,000.00		3,000.00	
		3,057.09	6.71	3,057.71	55.76

PRUDENTIAL SUGAR CORPORATION LIMITED

CIN: L15432TG1990PLC032731

Reg off Add: Akash Ganga, Plot No.144, Srinagar Colony, Hyderabad - 500 073, Telangana State, India

Part - II : Statement of Assets and Liabilities		Standalone		Consolidated	
S.No.	Particulars	September 30, 2026 (Unaudited)	March 31, 2026 (Audited)	September 30, 2026 (Unaudited)	March 31, 2026 (Audited)
A	**ASSETS**				
1	**Non-Current Assets**				
	a) Property, Plant and Equipment	13.93	14.35	788.05	789.21
	b) Capital Work-in-progress				
	c) Pre-Operative Exp			235.26	185.80
	d) Other intangible Assets				
	e) Financial Assets				
	i) Investments	414.99	414.99	55.00	55.00
	ii) Loans				
	iii) Trade Receivables				
	iii) Other Financial Assets				
	f) Deferred tax Assets (net)				
	g) Other Non-Current Assets				
	Total Non-Current Assets	428.92	429.35	1,078.31	1,030.01
2	**Current Assets**				
	a) Inventories				
	b) Financial Assets				
	i) Investments	0.28	0.28	10.71	0.28
	ii) Trade Receivables	2,484.66	1098.41	2486.83	1100.58
	ii) Cash and Cash Equivalents	3,057.09	6.72	3057.71	55.79
	iv) Bank Balance other than (iii) above				
	v) Loans & Advances	4,758.78	4554.47	8166.55	6710.12
	vi) Other Financial Assets	3,924.44	7916.07	4447.74	8890.67
	c) Current Tax Assets (net)				
	d) Other Current Assets				
	e) Deferred tax Assets (net)	1,525.94	1525.94	1525.94	1525.94
	Total Current Assets	15,751.19	15101.89	19695.48	18283.38
	Total Assets (A)	16,180.11	15,531.23	20,773.80	19,313.38
B	**EQUITY AND LIABILITIES**				
1	**Equity**				
	a) Equity Share Capital	3,633.20	3,633.20	3,633.20	3,633.20
	b) Other Equity	5,693.20	5,656.12	8,449.45	8,189.77
	Total Equity	9,326.40	9,289.32	12,082.65	11,822.97
2	**Liabilities**				
	Non-Current Liabilities				
	a) Financial Liabilities				
	i) Borrowings	3,777.10	3,972.05	3,777.10	3,972.05
	ii) Trade Payables				
	a. Total outstanding dues of Micro and Small Enterprises				
	b. Total Outstanding dues of Creditors other than (a. above)				
	iii) Other Financial Liabilities				
	b) Provisions				
	c) Deferred Tax Liabilities (net)				
	d) Other Non-Current Liabilities				
	Total Non-Current Liabilities	3,777.10	3,972.05	3,777.10	3,972.05
3	Current Liabilities				
	a) Financial Liabilities				
	i) Borrowings		649.44		649.44
	ii) Trade Payables	494.61	0.65	508.84	54.88
	a. Total outstanding dues of Micro and Small Enterprises				
	b. Total Outstanding dues of Creditors other than (a. above)				
	iii) Other Financial Liabilities	292.40	292.40	547.41	547.41
	b) Other Current Liabilities	560.94	548.47	2,576.33	1,083.41
	c) Provisions	1,728.67	778.90	1,281.48	1,183.21
	d) Current Tax Liabilities (net)				
	Total Current Liabilities	3,076.61	2,269.87	4,914.06	3,518.35
	Total Liabilities (2+3)	6,853.71	6,241.92	8,691.16	7,490.40
	Total Equity and Liabilities (1+2+3)	16,180.11	15,531.23	20,773.80	19,313.38

Independent Auditor's Review Report on unaudited quarterly consolidated financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors,
Prudential Sugar Corporation Limited (Holding Company)

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Prudential Sugar Corporation Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group'), and its share of the net profit/(loss) after tax and total comprehensive income / loss of its subsidiaries for the quarter and Half Year ended 30th September 2026 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:
   i. Prudential Amanna Sugar Limited (Subsidiary Company)
   ii. Helios Sustainable Energy Limited (Subsidiary Company)

5. Based on our review conducted as stated in paragraph 3 above, and based on the consideration of the review reports of the other auditors referred to in paragraph 6, nothing has come to our attention, that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement, subject to the below:

- Advances have been paid/received to/from various parties, the details, confirmation/reconciliation/purpose is yet to be provided,

- The Balances of Current Assets, Other Non-Current Assets, Current Liabilities, Non-Current Liabilities, Other Non-Current Liabilities & Other Current Liabilities are subject to confirmations/reconciliations,

- The Company has various legal cases pending before Hon'ble Courts & other Government authorities, at various levels, the outcome of these cases cannot be ascertained,

- The Company has carried out multiple inter-balance transfers and adjustments between various parties/accounts during the year without obtaining proper confirmations, agreements, or consent from the respective parties for such set-off of balances. In the absence of supporting documentation and independent confirmations from the concerned parties, we are unable to comment on the correctness, completeness, and recoverability/payability of such balances and the consequential impact thereof on the financial statements.

  The impact of all the above is unascertainable

6. We did not review the interim financial results of subsidiaries included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total revenues of Rs.327.5 lakhs, total net profit after tax of Rs.222.6 lakhs and total comprehensive Profit of Rs.222.6 lakhs for the Half Year ended 30th September, 2026, as considered in the consolidated unaudited financial results.

   These interim financial statements / financial information / financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

   Our conclusion on the Consolidated Financial Statement is not modified in respect of the above matters.

For PPKG & Co.
Chartered Accountants
(Firm's Registration No. 009655S)

PPKG & CO. HYDERABAD Chartered Accountants

Girdhari Lal Toshniwal
(Partner)
(Membership No. 205140)
UDIN: 26205140EPLULN7028

Place: Hyderabad
Date: 14th September 2026

PPKG & Co
Chartered Accountants

Batgach
& AFFILIATES
A NETWORK APPROVED BY ICAI

Independent Auditor's Review Report on unaudited quarterly standalone financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors of
Prudential Sugar Corporation Limited

We have reviewed the accompanying statement of unaudited Standalone financial results of Prudential Sugar Corporation Limited for the quarter and Half Year ended 30th September, 2026 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations').

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement 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 stated in paragraph 3 above nothing has come to our attention, except as stated below, that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement, subject to the below:

- Advances have been paid/received to/from various parties, the details, confirmation/reconciliation/purpose is yet to be provided,

PPKG & CO. HYDERABAD Chartered Accountants

- The Balances of Current Assets, Other Non-Current Assets, Current Liabilities, Non-Current Liabilities, Other Non-Current Liabilities & Other Current Liabilities are subject to confirmations/reconciliations,
- The Company has various legal cases pending before Hon'ble Courts & other Government authorities, at various levels, the outcome of these cases cannot be ascertained,
- The Company has carried out multiple inter-balance transfers and adjustments between various parties/accounts during the year without obtaining proper confirmations, agreements, or consent from the respective parties for such set-off of balances. In the absence of supporting documentation and independent confirmations from the concerned parties, we are unable to comment on the correctness, completeness, and recoverability/payability of such balances and the consequential impact thereof on the financial statements.

The impact of all the above is unascertainable

Subject to stated above, our conclusion on the statement is not modified.

For PPKG & Co.
Chartered Accountants
(Firm's Registration No. 009655S)



Girdhari Lal Toshniwal
(Partner)
(Membership No. 205140)
UDIN: 26205140FQBQMX6804

Place: Hyderabad
Date : 14th November 2026