THE ANDHRA SUGARS LIMITED

Venkatarayapuram : Tanuku - 534 215, Andhra Pradesh, India.

SEC/UFR/SQ/2026

7th November, 2026.

The Manager, Listing Department
National Stock Exchange of India Ltd.,
Exchange Plaza, 5th Floor, Plot No.C/1,
G. Block, Bandra-Kurla Complex
Bandra (E), MUMBAI – 400 051.

Dear Sirs,

Sub: Outcome of the Board Meeting of the Company held on 7.11.2026.

* * * *

Outcome of the Meeting of the Board of Directors held on today is a follows:

1. Approval of Unaudited Financial Results for the Quarter ended 30.09.2026:

Please find enclosed herewith a copy of Statement of Standalone and Consolidated Unaudited Financial Results and segment-wise results along with Limited Review Report for the quarter ended 30th September, 2026 which was reviewed by the Audit Committee and approved by the Board of Directors at its Meeting held on 7th November, 2026.

The aforesaid Board Meeting commenced at 11.25 a.m. (IST) and Concluded at 12.55 p.m. (IST).

This is for your kind information and record.

Thanking you,

P.V.S.VISWANADHA KUMAR

Yours faithfully,
for THE ANDHRA SUGARS LIMITED

(P. V. S. VISWANADHA KUMAR)
Vice President (Fin.) & Addl. Secretary,
Company Secretary & Compliance Officer

Encl: as above

085524

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Website: www.theandhrasugars.com,
CIN : L15420AP1947PLC000326

THE ANDHRA SUGARS LIMITED

Venkatarayapuram : Tanuku - 534 215, Andhra Pradesh, India.

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30-09-2026

	Particulars	All Amounts Rs. In Lakhs					
		Three months Ended			Six months Ended		Year Ended
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		Un-Audited			Un-Audited		Audited
1	**Income**						
	a Revenue from Operations	39631.24	37756.78	35532.66	77388.02	69151.57	143732.19
	b Other income	1089.05	987.94	652.78	2076.99	1367.41	2540.70
	Total Income	**40720.29**	**38744.72**	**36185.44**	**79465.01**	**70518.98**	**146272.89**
2	**Expenses**						
	a Cost of Materials consumed	18117.97	15237.84	10408.55	33355.81	19478.80	49064.57
	b Purchase of Stock-in-trade	-	-	137.59	-	137.59	137.59
	c Change in inventories of finished goods, work-in-progress and stock-in-trade	(1368.12)	(937.49)	4273.15	(2305.61)	8068.68	9783.61
	d Employee benefits expenses	3661.82	3827.49	3692.41	7489.31	7587.41	14354.83
	e Finance costs	80.60	50.42	46.42	131.02	104.15	211.42
	f Depreciation and amortisation expenses	1856.41	1834.86	1937.38	3691.27	3798.85	7784.37
	g Power and Fuel	10214.81	8373.52	7381.61	18588.33	15053.91	33027.60
	h Other expenses	4759.58	4294.99	4497.19	9054.57	8635.66	18111.97
	Total Expenses	**37323.07**	**32681.63**	**32374.30**	**70004.70**	**62865.05**	**132475.96**
3	**Profit before exceptional items and tax (1-2)**	**3397.22**	**6063.09**	**3811.13**	**9460.31**	**7653.92**	**13796.93**
4	Exceptional items - Expense/(Income) (Refer Note-4)	-	70.22	(308.16)	70.22	132.01	2559.78
5	**Profit before tax (3-4)**	**3397.22**	**5992.87**	**4119.29**	**9390.09**	**7521.91**	**11237.15**
6	**Tax expenses**						
	Current Tax	670.36	1178.64	681.97	1,849.00	1477.10	2469.55
	Deferred Tax	169.09	276.31	337.11	445.40	447.01	519.18
	Total Tax expenses	**839.45**	**1454.95**	**1019.08**	**2294.40**	**1924.11**	**2988.73**
7	**Profit for the Period/Year from Continuing Operations (5-6)**	**2557.77**	**4537.92**	**3100.21**	**7095.69**	**5597.80**	**8248.42**
8	**Discontinued Operations (Refer Note-3)**						
	Profit before tax from discontinued Operations	(38.72)			(38.72)	5.21	150.83
	Tax expenses of discontinued Operations	(7.62)			(7.62)	1.22	31.78
	Profit for the Period/Year from Discontinued Operations	**(31.10)**	-		**(31.10)**	**3.99**	**119.05**
9	**Profit for the Period/Year (7+8)**	**2526.67**	**4537.92**	**3100.21**	**7064.59**	**5601.79**	**8367.47**
10	**Other Comprehensive Income**						
	a) (i) Items that will not be reclassified to profit or loss	(69.38)	(335.50)	(143.44)	(404.88)	(70.89)	570.52
	(ii) Income tax relating to items that will not be re classified to profit or loss	20.46	(12.45)	(3.13)	8.01	(6.26)	(45.27)
	b) (i) Items that will be reclassified to profit or loss						
	(ii) Income tax relating to items that will be re classified to profit or loss						
	Total Other Comprehensive Income (Net of Tax)	(48.92)	(347.95)	(146.57)	(396.87)	(77.15)	525.25
11	**Total Comprehensive Income (9+10)**	**2477.75**	**4189.97**	**2953.64**	**6667.72**	**5524.64**	**8892.72**
12	Paid-up Equity share capital (Face value per share Rs.2/-)	2711.01	2711.01	2711.01	2711.01	2711.01	2711.01
13	Other Equity						138434.47
14	Earnings Per share (Basic and Diluted) from continuing operations in Rs.	1.88	3.35	2.29	5.23	4.13	6.09
	Earnings Per share (Basic and Diluted) from discontinued operations in Rs.	(0.02)	0.00	0.00	(0.02)	0.00	0.09
	Earnings Per share (Basic and Diluted) from continuing & discontinued operations in Rs.	1.86	3.35	2.29	5.21	4.13	6.18

Notes:

1) The unaudited financial results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act 2013 read with the Companies (Indian Accounting Standard) Rules, 2015 (as amended).

2) Increase in Profit during the period is mainly on account of increase in the selling prices of Chemical Products.

3) Discontinued Operations includes Sugar unit, Power generation Unit at Tanuku and Wind Power unit at Ramagiri.

4) The exceptional items for the year ended 31st March 2026 of Rs.2559.78 lakhs includes the following :
a)An expense of Rs.330.25 Lakhs towards provision for Impairment at Sugar Unit - Bhimadole.
b)An expense of Rs.2097.03 Lakhs towards payment on account of FPPCA charges demand raised by DISCOMS for the FY 2022-23.
c)An expense of Rs. 440.16 lakhs paid towards Voluntary Retirement Scheme (VRS) for the employees in Sugar Units and cogeneration unit at Taduvai (recognised during the six months period ended 30.09.2025).
d) An Income of Rs. 307.66 lakhs towards True Down adjustment arising from "True up of Fuel and Power Purchase Cost Adjustment (FPPCA) order" for the FY 2024-25(recognised during the three months period ended 30th September 2025.
The exceptional item three months period ended 30th June 2026 on account of devalution of semi-finished product-Rectified Spirit of Rs.70.22 Lakhs.

5) The above results of the Company have been reviewed by the Audit Committee and approved by the Board of Directors at their Meetings held on 07.11.2026 and statutory auditors have carried out a limited review.

6) Previous period figures have been regrouped wherever necessary to conform the current period presentation.

Place: Tanuku
Date: 07.11.2026

For THE ANDHRA SUGARS LIMITED

P. NARENDRANATH CHOWDARY
Chairman & Managing Director
DIN:00015764

085691

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CIN : L15420AP1947PLC000326

THE ANDHRA SUGARS LIMITED

Venkatarayapuram : Tanuku - 534 215, Andhra Pradesh, India.

STANDALONE SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES UNDER REGULATION 33 OF THE LISTING AGREEMENT FOR THE QUARTER AND HALF YEAR ENDED 30.09.2026

Rs. In Lakhs

Particulars	Quarter Ended 30.09.2026	Preceeding Quarter Ended 30.06.2026	Corresponding Quarter Ended 30.09.2025	Half Year Ended 30.09.2026	Half Year Ended 30.09.2025	Year Ended 31.03.2026
	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1. Segment Revenue						
a) SUGAR	-	-	4055.67	-	7668.71	11263.90
b) CHLOR - ALKALI	21822.68	21454.30	18858.60	43276.98	37646.58	77765.17
c) POWER GENERATION	505.58	266.62	634.84	772.20	1034.71	1153.61
d) INDUSTRIAL CHEMICALS	16748.02	15684.40	12030.15	32432.42	23130.13	53075.86
e) UNALLOCATED	3277.41	2476.60	2278.19	5754.01	4668.92	9711.53
TOTAL:	42353.69	39881.92	37857.45	82235.61	74149.05	152970.07
Less: Inter segment revenue	2722.45	2125.14	2324.79	4847.59	4997.48	9237.88
Income from operations	39631.24	37756.78	35532.66	77388.02	69151.57	143732.19
2. Segment Results (Profit (+) / Loss (-) before Tax and Interest) :-						
a) SUGAR	(185.39)	(161.50)	(209.41)	(346.89)	(1118.88)	(1855.71)
b) CHLOR - ALKALI	1089.56	3667.82	2429.56	4757.38	5606.51	7126.56
c) POWER GENERATION	303.34	66.42	365.40	369.76	421.07	96.93
d) INDUSTRIAL CHEMICALS	1399.22	2275.62	2007.08	3674.84	3515.32	6376.90
e) UNALLOCATED	871.09	194.93	(426.92)	1066.02	(797.96)	(296.11)
TOTAL:	3477.82	6043.29	4165.71	9521.11	7626.06	11448.57
Less: Interest	80.60	50.42	46.42	131.02	104.15	211.42
Total Profit before Tax from continuing operations	3397.22	5992.87	4119.29	9390.09	7521.91	11237.15
Total Loss before Tax from discontinued operations	(38.72)	-		(38.72)	5.21	150.83
3. Segment wise Assets						
a) SUGAR	3153.64	3123.15	8374.29	3153.64	8374.29	3201.11
b) CHLOR - ALKALI	86423.17	84488.63	85380.69	86423.17	85380.69	83070.31
c) POWER GENERATION	2544.87	3632.07	4936.35	2544.87	4936.35	3623.28
d) INDUSTRIAL CHEMICALS	30308.23	27964.01	25632.44	30308.23	25632.44	26715.68
e) UNALLOCATED	62722.09	62041.85	45389.06	62722.09	45389.06	56055.16
Discontinued Operations (Refer Note 3)	317.39	318.47	426.32	317.39	426.32	369.51
TOTAL:	185469.40	181568.19	170139.16	185469.40	170139.16	173035.05
Segment wise Liabilities						
a) SUGAR	369.68	366.01	1407.59	369.68	1407.59	346.20
b) CHLOR - ALKALI	20687.85	19148.19	13954.21	20687.85	13954.21	16948.12
c) POWER GENERATION	192.41	214.28	286.33	192.41	286.33	221.14
d) INDUSTRIAL CHEMICALS	2909.96	1856.17	3926.90	2909.96	3926.90	1463.58
e) UNALLOCATED	15022.27	14546.56	12674.35	15022.27	12674.35	12810.11
Discontinued Operations (Refer Note 3)	100.43	101.50	112.35	100.43	112.35	100.43
TOTAL:	39282.61	36232.72	32361.73	39282.61	32361.73	31889.58
Capital Employed	146186.79	145335.47	137777.42	146186.79	137777.42	141145.48

Place: Tanuku

Date: 07.11.2026

For THE ANDHRA SUGARS LIMITED

P. NARENDRANATH CHOWDARY
Chairman & Managing Director
DIN:00015764

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THE ANDHRA SUGARS LIMITED

Venkatarayapuram : Tanuku - 534 215, Andhra Pradesh, India.

Statement of Assets and Liabilities - Standalone

Rs. In Lakhs

	Particulars	As at 30th Sept'2026 Un audited	As at 31st March'2026 Audited
	ASSETS		
1	**Non-current assets**		
(a)	Property, Plant and Equipment	**87130.84**	88925.93
(b)	Capital Work-in-progress	**5767.95**	4152.90
(c)	Right to use assets	-	-
(d)	Investment Property	**2.14**	2.19
(e)	Other Intangible Assets	**33.09**	41.43
(f)	Financial Assets		
	(i) Investments	**4336.80**	4336.79
	(ii) Others	**3500.74**	3609.87
(g)	Deferred Tax Assets (Net)		
(h)	Other Non-current Assets	**1082.06**	224.65
2	**Current assets**		
(a)	Inventories	**23686.17**	19862.70
(b)	Financial Assets		
	(i) Investments	**36204.76**	31491.31
	(ii) Trade Receivables	**17110.86**	12969.63
	(iii) Cash and cash equivalents	**52.77**	1669.91
	(iv) Bank balances other than (iii) above	**4151.85**	3270.17
	(v) Others	**280.75**	301.18
(c)	Current Tax Assets (Net)	-	39.85
(d)	Other Current assets	**1961.99**	1969.92
(e)	Assets classified as held for sale	**166.63**	166.62
	Total Assets	**185469.40**	173035.05
	EQUITY AND LIABILITIES		
1	Equity		
(a)	Equity Share Capital	**2711.01**	2711.01
(b)	Other Equity	**143475.78**	138434.47
	Deferred Government Grant		0.29
2	**LIABILITIES**		
A)	**Non-current liabilities**		
(a)	Financial Liabilities		
	(i) Borrowings	-	-
	(ia) Lease Liabilities	-	-
	(ii) Trade Payables		
	Due to Micro & Small Enterprises		
	Due to Others	**7172.43**	8003.35
	(iii) Other financial liabilities	**253.56**	251.99
(b)	Deferred Tax Liabilities (Net)	**8899.40**	8462.01
(c)	Provisions	**3454.56**	2742.02
(d)	Other non-current liabilities	**19.38**	20.32
B)	**Current liabilities**		
(a)	Financial Liabilities		
	(i) Borrowings	**581.00**	56.03
	(ia) Lease Liabilities	-	-
	(ii) Trade payables		
	Due to Micro & Small Enterprises	**289.88**	122.79
	Due to Others	**8083.70**	5573.60
	(iii) Other financial liabilities	**3150.00**	2605.35
(b)	Other current liabilities	**5493.03**	2806.76
(c)	Provisions	**1322.14**	1245.06
(d)	Current tax Liabilities (Net)	**563.52**	-
	Total Equity and Liabilities	**185469.40**	173035.05

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Place: Tanuku
Date: 07.11.2026

For THE ANDHRA SUGARS LIMITED

P. NARENDRANATH CHOWDARY
Chairman & Managing Director
DIN:00015764

THE ANDHRA SUGARS LIMITED

Venkatarayapuram : Tanuku - 534 215, Andhra Pradesh, India.

STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED Rs. In Lakhs

PARTICULARS	30th Sep 2026	30th Sep 2025
Profit before tax from continuing operations	9390.09	7521.91
Profit/(Loss) before tax from discontinued operations	(38.72)	5.21
Adjustments for		
Net gain on sale and revaluation of current investments	(1152.18)	(502.15)
Interest expense	131.02	104.15
Interest income	(226.32)	(194.37)
Dividend income	(171.69)	(25.05)
Loss Allowance provided	8.04	(4.50)
Government Grant amortised	(0.29)	(4.25)
Depreciation/amortization on continuing operation	3691.27	3798.85
Loss/[profit] on sale of Property Plant and Equipment	(11.69)	(17.21)
Exchange differences (Net) - Gain	(0.84)	(1.48)
Assets written off	65.93	13.32
Bad Debts written-off	27.87	11.96
Operating profit before working capital changes	11712.49	10706.40
Movements in working capital:		
Increase/[decrease] in trade payables	1846.27	(3768.16)
Increase/[decrease] in provisions	384.74	350.83
Increase/[decrease] in other liabilities	2685.33	2647.14
Increase/[decrease] in other financial liabilities	(436.81)	(151.12)
Decrease/[increase] in trade receivables	(4176.30)	(565.07)
Decrease/[increase] in inventories	(3823.47)	9095.75
Decrease/[increase] in other assets	(35.95)	(1929.85)
Decrease/[increase] in other bank balances	(881.68)	36.52
Decrease/[increase] in other financial assets	129.56	97.39
Cash generated from/[used in] operations	7404.18	16519.82
Direct taxes paid [net of refunds]	1238.01	926.75
Net cash flow from/[used in] operating activities (A)	6166.17	15593.07
Cash flows from investing activities		
Purchase of PPE, including intangible assets, CWIP and capital advances	(3409.07)	(3054.21)
Proceeds from sale of PPE	20.73	24.93
Purchase of current investments	(14679.73)	(18899.98)
Proceeds from sale of current investments	11118.46	8440.55
Interest received	226.32	194.37
Dividends received from subsidiary	171.02	24.43
Dividends received from Long- Term investments	0.66	0.61
Net cash flow from/[used in] investing activities (B)	(6551.61)	(13269.30)
Proceeds from borrowings	524.97	-
Repayment of borrowings	-	(1126.30)
Interest paid	(131.02)	(103.55)
Principal repayment of lease liabilities	-	(15.00)
Dividends paid	(1625.65)	(1083.08)
Net cash flow from/[used in] in financing activities [C]	(1231.70)	(2327.93)
Net increase/[decrease] in cash and cash equivalents (A+B+C)	(1617.14)	(4.16)
Cash and cash equivalents at the beginning of the Period	1669.91	24.18
Cash and cash equivalents at the end of the Period	52.77	20.02
Components of cash and cash equivalents		
Cash on hand	15.44	17.53
With banks Accounts	37.33	2.49
Total cash and cash equivalents	52.77	20.02

Place: Tanuku

Date: 07.11.2026

For THE ANDHRA SUGARS LIMITED

P. NARENDRANATH CHOWDARY
Chairman & Managing Director
DIN:00015764

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THE ANDHRA SUGARS LIMITED

Venkatarayapuram : Tanuku - 534 215, Andhra Pradesh, India.

The Andhra Sugara Limited,
Venkatarayapuram, Tanuku.

Transactions with the Related Parties for the Half Year Ended 30th September,2026 - Standalone

(Rupees in Lakhs)

Particulars	Subsidiary Companies	Associate Company	Entities in which KMP or their relatives have significant influence	Key Management Personnel	Relative of Key Management Personnel	Total
Sale of Goods to	619.74	18.37	0.08	-	-	638.19
Services Rendered to	5.72	-	-	-	-	5.72
Purchase of Goods from	0.01	-	143.17	-	-	143.18
Services Rendered by	-	-	0.62	13.08	-	13.70
Independent Directors Sitting Fee Paid to	-	-	-	8.90	-	8.90
Remuneration (including Comm.) paid to	-	-	-	988.41	21.89	1010.30
Dividend Paid to	-	-	74.00	86.76	545.82	706.57
Dividend Received from	171.03	-	-	-	-	171.03
Balances as at 30-09-2026						
Share Capital held by the Company, in	479.10	3660.56	171.26	-	-	4310.92
Share Capital of the Company held by	-	-	123.32	144.60	909.70	1177.62
RECEIVABLES						
Trade Dues (Sale of Goods)	65.00	4.14	0.07	-	-	69.21
PAYABLES						
Trade Dues (Purchase of Goods)	0.00	-	4.94	-	-	4.94
Services Rendered by	-	-	-	4.15	-	4.15
Remuneration (including Comm.)	-	-	-	755.52	3.19	758.70

For THE ANDHRA SUGARS LIMITED

P. NARENDRANATH CHOWDARY
Chairman & Managing Director
DIN:00015764

Place: Tanuku
Date: 07.11.2026

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Independent Auditor's Review Report on the Quarterly Unaudited Standalone and year to date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review report to
The Board of Directors
The Andhra Sugars Limited

1. We have reviewed the accompanying statement of StandaloneUnaudited Financial Results of **The Andhra Sugars Limited**("the Company") for the quarter ended 30thSeptember, 2026 and year to date from 1st April, 2026 to 30th September, 2026("the Statement") being submitted by the company pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015 as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company'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", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in Indiaand in compliance with Regulation 33 of Securities and Exchange Board of India (Listing Obligations and disclosure Requirements) Regulations, 2015, as amended, ("Listing Regulations").Our responsibility is to issue a report on these financial statements 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. 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.

4. 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 the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Brahmayya&Co.,
Chartered Accountants
Firm Registration No.000513S

BRAHMAYYA & CO. VIJAYAWADA INDIA CHARTERED ACCOUNTANTS

T. V. Ramana
Partner
ICAI Membership No:200523

UDIN: 26200523UQMTWZ3902

Place:Tanuku
Date:07.11.2026

THE ANDHRA SUGARS LIMITED

Venkatarayapuram : Tanuku - 534 215, Andhra Pradesh, India.

STATEMENT OF UN AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30-09-2026

	Particulars	All Amounts Rs. in Lakhs					
		Quarter Ended			Half Year Ended		Year Ended
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1	**Income**						
	a Revenue from Operations	63022.53	62711.14	59746.01	125733.67	119725.11	246599.65
	b Other Income	995.19	1068.84	682.89	2064.03	1468.22	2755.71
	Total Income	64017.72	63779.98	60428.90	127797.70	121193.33	249355.36
2	**Expenses**						
	a Cost of Materials consumed	37122.00	38298.75	30542.98	75420.75	61760.58	133050.56
	b Purchase of Stock-in-trade	-	-	137.59	-	137.59	137.59
	c Change in inventories of finished goods, work-in-progress and stock-in-trade	(445.11)	(3544.76)	4030.25	(3989.87)	7658.46	10915.74
	d Employee benefits expenses	4548.60	4726.16	4582.89	9274.76	9353.11	18230.39
	e Finance Cost	82.19	50.42	65.87	132.61	129.64	247.80
	f Depreciation and amortisation expenses	2002.38	1979.15	2062.22	3981.53	4045.93	8314.81
	g Power and Fuel	11038.79	9252.08	8334.92	20290.87	16916.87	36778.85
	h Other expenses	6698.09	6639.06	6608.75	13337.15	12963.77	26662.73
	Total Expenditure	61046.94	57400.86	56365.47	118447.80	112965.95	234338.47
3	**Profit before exceptional items and tax (1-2)**	2970.78	6379.12	4063.43	9349.90	8227.38	15016.89
4	Exceptional items- Expense/(Income) (Refer Note-3)	-	70.22	(308.16)	70.22	132.01	2,559.78
5	**Profit before tax (3-4)**	2970.78	6308.90	4371.59	9279.68	8095.37	12457.11
6	Share of Net Profit/(Loss) of Associate	82.84	(111.31)	73.39	(28.47)	(214.70)	(536.36)
7	**Profit before tax (5+6)**	3053.62	6197.59	4444.98	9251.21	7880.67	11920.75
8	**Tax Expenses**						
	Current Tax	598.76	1268.35	758.04	1867.11	1659.22	2877.76
	Deferred Tax	176.55	266.28	330.75	442.83	415.54	449.24
9	**Profit after tax from Continuing Operations (7-8)**	2278.31	4662.96	3356.19	6941.27	5805.91	8593.75
10	**Profit/(loss) from discontinued Operations (Refer Note-5)**	(38.72)	-	-	(38.72)	5.21	150.83
	Tax Expenses on discontinued operations	(7.62)	-	-	(7.62)	1.22	31.78
	Profit/(loss) after tax from discontinued Operations	(31.10)	-	-	(31.10)	3.99	119.05
11	**Profit/loss for the period (9+10)**	2247.21	4662.96	3356.19	6910.17	5809.90	8712.80
12	**Other Comprehensive Income**						
	A (i) Items will not be reclassified to Profit/loss	(36.50)	(299.47)	(159.24)	(335.97)	(96.26)	702.81
	(ii) Income tax relating to items that will not be reclassified to Profit/Loss	20.46	(12.45)	(3.13)	8.01	(6.26)	(45.27)
	B (i) Items will be reclassified to Profit/loss						
	(ii) Income tax relating to items that will be reclassified to Profit/Loss						
	Share of OCI from Associate	2.42	2.43	1.47	4.85	2.95	9.70
	Other Comprehensive Income (Net of tax)	(13.62)	(309.49)	(160.90)	(323.11)	(99.57)	667.24
13	**Total Comprehensive Income/(Loss) for the Period (11+12)**	2233.59	4353.47	3195.29	6587.06	5710.33	9380.04
14	**Net Profit/ (Loss) attributable to**						
	a) Owners of the Company	2337.47	4560.90	3267.48	6898.37	5617.24	8322.32
	b) Non Controlling Interest	(90.26)	102.06	88.71	11.80	192.66	390.48
15	**Total Comprehensive Income attributable to**						
	a) Owners of the Company	2324.61	4174.01	3130.37	6498.62	5520.01	9014.02
	b) Non Controlling Interest	(91.02)	179.46	64.92	88.44	190.32	366.02
16	Paid-up Equity share capital (Face value per share Rs.2/-)	2711.01	2711.01	2711.01	2711.01	2711.01	2711.01
17	Other Equity						164443.54
18	Basic and Diluted EPS from Continuing Operations in Rs.	1.75	3.36	2.41	5.11	4.14	6.05
	Basic and Diluted EPS from Discontinued Operations in Rs.	(0.02)	0.00	0.00	(0.02)	0.00	0.09
	Basic and Diluted EPS from Continuing & Discontinued Operations in Rs.	1.73	3.36	2.41	5.09	4.14	6.14

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Notes:

1 The unaudited financial results of the Group have been prepared in accordance with the Indian Accounting Standards (Ind As) as prescribed under section 133 of the Companies Act 2013 read with the Companies (Indian Accounting Standard) Rules, 2015 (as amended).

2 Increase in Profit during the period is mainly on account of increase in the selling prices of Chemical Products.

3 The exceptional items for the year ended 31st March 2026 of Rs.2559.78 lakhs includes the following :
a) An expense of Rs.330.25 Lakhs towards provision for Impairment at Sugar Unit - Bhimadole.
b) An expense of Rs.2097.03 Lakhs towards payment on account of FPPCA charges demand raised by DISCOMS for the FY 2022-23.
c) An expense of Rs. 440.16 lakhs paid towards Voluntary Retirement Scheme (VRS) for the employees in Sugar Units and cogeneration unit at Taduvai (recognised during the six months period ended 30.09.2025).
d) An Income of Rs. 307.66 lakhs towards True Down adjustment arising from "True up of Fuel and Power Purchase Cost Adjustment (FPPCA) order" for the FY 2024-25(recognised during the three months period ended 30th September 2025.
The exceptional item three months period ended 30th June 2026 on account of devalution of semi-finished product-Rectified Spirit of Rs.70.22 Lakhs.

4 In respect of Associate (APL) during the Financial Year 2019-20, the Company has initiated the process of renewal of the Land Lease on which the plant is located with Visakhapatnam Port Authority (VPA) for a further period of 30 years with effect from 27.06.2019. APL has submitted its Technical & Financial Bid against the tender floated by VPA. As APL was the sole bidder for the Tender, VPA accepted both Technical Bid & Financial Bid. Later -on, VPA has cancelled the tender and issued re-tender. Aggrieved by the action of VPA, APL has filed a writ petition under Article 226 before the Hon'ble High Court of Andhra Pradesh.
The Hon'ble High Court of Andhra Pradesh has allowed the writ Petition filed by the APL seeking the cancellation of the order dated 18.08.2020, cancelling the tender notification dated 07.08.2019 and fresh tender notification dated 24.08.2020 issued by VPA towards the lease of the land and directed VPA to execute the lease deed, vide its order dated 25th February 2022. Further, on 19th March 2022, APL has written a letter to the Chief Engineer, VPA requesting him to kindly finalise the land lease deed and fix-up the date for execution of the said lease deed. VPA has preferred an appeal against the Hon'ble High Court of Andhra Pradesh Order dated 25.02.2022 before division bench of Hon'ble High Court of Andhra Pradesh and the Hon'ble High Court has delivered its Judgement on 03.11.2025. Based on the Judgement, APL has addressed a letter to VPA for issue of tender as per Land Lease Policy guidelines 2015.
Pending execution of the lease deed, APL has considered provisionally its bid amount for accounting of "Leases" in accordance with Ind AS 116, till the lease deed is executed.

5 Discontinued Operations includes Sugar unit, Power generation Unit at Tanuku and Wind Power unit at Ramagiri.

6 The above results of the Company have been reviewed by the Audit Committee and approved by the Board of Directors at their Meetings held on 07.11.2026 and statutory auditors have carried out limited review.

7 Previous period figures have been regrouped wherever necessary to conform the current period presentation.

Place: Tanuku
Date: 07-11-2026

For THE ANDHRA SUGARS LIMITED

P. NARENDRANATH CHOWDARY
Chairman & Managing Director
DIN:00015764

THE ANDHRA SUGARS LIMITED

Venkatarayapuram : Tanuku - 534 215, Andhra Pradesh, India.

SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES UNDER REGULATION 33 OF THE LISTING AGREEMENT FOR THE QUARTER AND HALF YEAR ENDED 30.09.2026

Rs. In Lakhs

Particulars	CONSOLIDATED					
	Quarter Ended 30.09.2026	Preceeding Quarter Ended 30.06.2026	Corresponding Quarter Ended 30.09.2025	Half Year Ended 30.09.2026	Half Year Ended 30.09.2025	Year ended 31.03.2026
	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1. Segment Revenue						
a) SUGAR	-	-	4055.67	-	7668.71	11263.90
b) CHLOR - ALKALI	**21822.68**	21454.30	18858.60	**43276.98**	37646.58	77765.17
c) POWER GENERATION	**1274.03**	1207.56	1659.53	**2481.59**	3149.59	4974.29
d) INDUSTRIAL CHEMICALS	**36320.66**	34649.96	31630.52	**70970.62**	65208.46	134096.63
e) SOAP	**11950.16**	15758.52	14209.39	**27708.68**	27725.18	60909.97
f) UNALLOCATED	**3277.41**	2476.60	2278.19	**5754.01**	4668.92	9711.53
TOTAL:	**74644.94**	**75546.94**	**72691.90**	**150191.88**	**146067.44**	**298721.49**
Less: Inter segment revenue	**11622.41**	12835.80	12945.89	**24458.21**	26342.33	52121.84
Income from operations	**63022.53**	**62711.14**	**59746.01**	**125733.67**	**119725.11**	**246599.65**
2. Segment Results (Profit (+) / Loss (-) before Tax and Interest) :-						
a) SUGAR	**(185.39)**	(161.50)	(209.41)	**(346.89)**	(1118.88)	(1855.71)
b) CHLOR - ALKALI	**1089.56**	3667.82	2429.55	**4757.38**	5606.51	7126.56
c) POWER GENERATION	**334.45**	92.33	522.94	**426.78**	793.79	271.56
d) INDUSTRIAL CHEMICALS	**1376.27**	2465.03	2300.96	**3841.30**	4031.29	7875.35
e) SOAP	**15.64**	390.08	74.96	**405.72**	223.47	917.68
f) UNALLOCATED	**505.28**	(205.75)	(608.15)	**299.53**	(1525.87)	(2166.90)
TOTAL:	**3135.81**	**6248.01**	**4510.85**	**9383.82**	**8010.31**	**12168.54**
Less: Interest	**82.19**	50.42	65.87	**132.61**	129.64	247.80
Total Profit before Tax from Continuing Operations	**3053.62**	6197.59	4444.98	**9251.21**	7880.67	11920.74
Total Profit before Tax from Discontinued Operations	**(38.72)**	-	-	**(38.72)**	5.21	150.83
3. Segment wise Assets						
a) SUGAR	**3153.64**	3123.15	8374.29	**3153.64**	8374.29	3201.11
b) CHLOR - ALKALI	**86358.17**	84488.63	85237.71	**86358.17**	85237.71	82881.44
c) POWER GENERATION	**3922.63**	5027.70	7158.06	**3922.63**	7158.06	4986.10
d) INDUSTRIAL CHEMICALS	**44538.17**	38347.59	35856.01	**44538.17**	35856.01	38352.71
e) SOAP	**7382.99**	8064.80	9901.17	**7382.99**	9901.17	7970.00
f) UNALLOCATED	**81625.71**	85050.82	66579.15	**81625.71**	66579.15	79659.06
Discontinued Operations (Refer Note-5)	**317.39**	318.47	426.32	**317.39**	426.32	369.51
TOTAL:	**227298.70**	**224421.17**	**213532.71**	**227298.70**	**213532.71**	**217419.93**
Segment wise Liabilities						
a) SUGAR	**369.68**	366.01	1407.59	**369.68**	1407.59	346.20
b) CHLOR - ALKALI	**20687.85**	19148.19	13954.21	**20687.85**	13954.21	16948.12
c) POWER GENERATION	**691.20**	637.85	761.12	**691.20**	761.12	523.73
d) INDUSTRIAL CHEMICALS	**6999.79**	6536.46	8451.45	**6999.79**	8451.45	8491.14
e) SOAP	**1122.55**	1099.24	2546.80	**1122.55**	2546.80	686.30
f) UNALLOCATED	**15424.41**	15096.49	12886.93	**15424.41**	12886.93	13242.05
Discontinued Operations (Refer Note-5)	**100.43**	101.50	112.35	**100.43**	112.35	100.43
TOTAL:	**45395.91**	42985.75	40120.45	**45395.91**	40120.45	40337.97
Capital Employed	**181902.79**	**181435.42**	**173412.26**	**181902.79**	**173412.26**	**177081.96**

For THE ANDHRA SUGARS LIMITED

P. NARENDRANATH CHOWDARY
Chairman & Managing Director
DIN:00015764

Place: Tanuku
Date: 07-11-2026

085689

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THE ANDHRA SUGARS LIMITED

Venkatarayapuram : Tanuku - 534 215, Andhra Pradesh, India.

Committed to Excellence Since 1947

STATEMENT OF ASSETS AND LIABILITIES

Rs. In Lakhs

	Particulars	Consolidation	
		As At 30th Sep 2026 (Un Audited)	As At 31st Mar 2026 (Audited)
A	**ASSETS**		
1	**Non current Assets**		
	a) Property, Plant and Equipment	91079.45	93040.40
	b) Capital Work in Progress	5808.66	4196.47
	c) Right of Use Assets	-	0.00
	d) Investment Property	2.14	2.19
	e) Other Intangible Assets	46.20	56.03
	f) Financial Assets		
	(i) Investments	17773.67	17794.59
	(ii) Loans	550.00	650.00
	(iii) Others	3674.08	3670.25
	g) Deferred Tax Assets (Net)		
	h) Other Non Current Assets	1102.22	226.97
	Sub-Total-Non Current Assets	120036.42	119636.90
2	**Current Assets**		
	a) Inventories	33727.98	29872.94
	b) Financial Assets		
	(i) Current Investments	37551.17	35143.70
	(ii) Trade Receivables	27106.03	22769.26
	(iii) Cash and Cash Equivalents	811.46	3099.74
	(iv) Bank Balances Other than (iii) above	4687.64	3793.19
	(v) Loans	200.00	200.00
	(vi) Others	361.42	306.37
	c) Other Current Assets	2649.95	2388.39
	d) Current Tax Assets (Net)	-	42.82
	e) Assets classified as held for sale	166.63	166.62
	Sub-Total-Current Assets	107262.28	97783.03
	TOTAL - ASSETS	227298.70	217419.93
B	**EQUITY AND LIABILITIES**		
1	**EQUITY**		
	(a) Equity Share Capital	2711.01	2711.01
	(b) Other Equity	169315.72	164443.54
	(c) Non-controlling interest	9876.06	9927.41
	Sub - Total - Equity	181902.79	177081.96
	Deferred Government Grant	-	0.29
	LIABILITIES		
2	**Non-Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ia)Lease Liabilities	-	-
	(ii) Trade Payables		
	Due to Micro & Small Enterprises		
	Due to Others	7172.43	8003.35
	(iii) Other Financial Liabilities	265.72	266.90
	b) Provisions	3741.28	3046.51
	c) Deferred Tax Liability (Net)	8916.62	8481.80
	d) Other Non-Current Liabilities	70.05	137.25
	Sub-Total-Non Current Liabilities	20166.10	19935.81
3	**Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	581.00	56.03
	(ia)Lease Liabilities	-	-
	(ii) Trade Payables		
	Due to Micro & Small Enterprises	394.26	372.27
	Due to Others	12450.63	11701.99
	(iii) Other Financial Liabilities	3548.06	2989.38
	b) Other Current Liabilities	6472.70	3983.16
	c) Provisions	1376.12	1299.04
	d) Current Tax Liabilities (Net)	407.04	-
	Sub-Total-Current Liabilities	25229.81	20401.87
	TOTAL - EQUITY AND LIABILITIES	227298.70	217419.93

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Place: Tanuku
Date: 07-11-2026

For THE ANDHRA SUGARS LIMITED

P. NARENDRANATH CHOWDARY
Chairman & Managing Director
DIN:00015764

THE ANDHRA SUGARS LIMITED

Venkatarayapuram : Tanuku - 534 215, Andhra Pradesh, India.

CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED (Rs. in Lakhs)

PARTICULARS	30th Sep 2026	30th Sep 2025
Profit before tax from continuing operations	9279.68	8096.37
Profit/(Loss) before tax from discontinued operations	(38.72)	5.21
Adjustments for		
Net gain on sale and revaluation of current investments	(1,204.94)	(515.12)
Interest expense	132.61	129.64
Interest income	(289.92)	(249.52)
Dividend income	(42.65)	(56.52)
Loss Allowance provided	8.04	(4.50)
Government Grant amortised	(0.29)	(4.25)
Exchange differences (Net) - Gain	(0.84)	(1.48)
Depreciation/amortization on continuing operation	3981.53	4045.93
Assets Written off	66.28	13.32
Loss/[profit] on sale of PPE	(11.69)	(17.21)
Bad Debts written-off	27.87	11.96
Operating profit before working capital changes	11906.96	11453.83
Movements in working capital:		
Increase/[decrease] in trade payables	(452.46)	(4490.49)
Increase/[decrease] in Provisions	450.96	323.33
Increase/[decrease] in other liabilities	2685.18	2647.11
Increase/[decrease] in other financial liabilities	(437.85)	(151.12)
Decrease/[increase] in trade receivables	(4620.28)	(6542.92)
Decrease/[increase] in inventories	(3855.04)	10939.73
Decrease/[increase] in financial assets	129.56	97.39
Decrease/[increase] in other current assets	(35.95)	(1929.85)
Decrease/[increase] in other Bank Balances	(889.45)	(4.01)
Cash generated from/[used in] operations	4881.63	12343.00
Direct taxes paid [net of refunds]	1,409.63	994.77
Net cash flow from/[used in] operating activities (A)	3472.00	11,348.23
Cash flows from investing activites		
Purchase of PPE, CWIP and capital advances	(3547.34)	(3186.92)
Proceeds from sale of PPE	20.73	24.93
Investment in FDs and having maturity more than 3 months	(90.40)	(144.86)
Proceeds from Loan/deposits	100.00	113.84
Purchase of current investments	(23317.08)	(21048.90)
Proceeds from sale of current investments	22114.35	12270.08
Interest received	289.92	249.52
Dividends received from Long Term Investments	42.64	56.51
Net cash flow from/[used in] investing activities (B)	(4387.18)	(11665.80)
Proceeds from Borrowings	524.97	-
Repayment of Borrowings	-	(579.80)
Interest paid	(132.61)	(129.04)
Principal repayment of lease liabilities	-	(15.00)
Dividends paid including Interim Dividend	(1765.46)	(1104.05)
Net cash flow from/[used in] in financing activities [C]	(1373.10)	(1827.89)
Net increase/[decrease] in cash and cash equivalents (A+B+C)	(2288.28)	(2145.46)
Cash and cash equivalents at the beginning of the Period	3099.74	2568.35
Cash and cash equivalents at the end of the Period	811.46	422.89
Components of cash and cash equivalents		
Cash on hand	28.62	35.32
With banks Accounts	782.84	387.57
Total cash and cash equivalents	811.46	422.89

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CIN : L15420AP1947PLC000326

Place: Tanuku
Date: 07-11-2026

For THE ANDHRA SUGARS LIMITED,

P. Narendranath Chowdary
Chairman & Managing Director
DIN:00015764

THE ANDHRA SUGARS LIMITED

Venkatarayapuram : Tanuku - 534 215, Andhra Pradesh, India.

The Andhra Sugara Limited,
Venkatarayapuram, Tanuku.

Consolidated Transactions with the Related Parties for the Half Year Ended 30th September,2026

(Rupees in Lakhs)

Particulars	Associate Company	Entities in which KMP or their relatives have significant influence	Key Management Personnel	Relatives of Key Management Personnel	Total
Sale of Goods to	18.37	0.08	-	-	18.45
Services Rendered to	-	-	-	-	-
Purchase of Goods from	-	143.17	-	-	143.17
Services Rendered by	-	0.62	13.08	-	13.70
Independent Directors Sitting Fee Paid to	-	-	8.90	-	8.90
Interest Received on I.C Loan given to	-	-	-	-	-
Remuneration (including Comm.) paid to	-	-	1110.17	21.89	1132.06
Dividend Paid to	-	74.00	86.92	547.01	707.92
Balances as at 30-09-2026					
Share Capital held by the Company, in	3660.56	171.26	-	-	3831.82
Share Capital of the Company held by	-	123.32	145.06	913.11	1181.49
RECEIVABLES					
Trade Dues (Sale of Goods)	4.14	0.07	-	-	4.21
Inter Corporate Loan given to	-	-	-	-	-
PAYABLES					
Trade Dues (Purchase of Goods)	-	4.94	-	-	4.94
Services Rendered by	-	-	4.15	-	4.15
Remuneration (including Comm.) Payable	-	-	766.28	3.19	769.47

For THE ANDHRA SUGARS LIMITED

P. NARENDRANATH CHOWDARY
Chairman & Managing Director
DIN:00015764

Place: Tanuku
Date: 07.11.2026

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Independent Auditor's Review Report On Consolidated Unaudited Quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To
The Board of Directors
The Andhra Sugars Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **The Andhra Sugars 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 associate for the quarter ended 30thSeptember, 2026 and year to date from 1stApril, 2026 to 30thSeptember, 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. Apart from the Parent company, the Consolidated Unaudited financial results include the results of the following entities:
   a. JOCIL Limited (Subsidiary)
   b. The Andhra PetroChemicals Limited(Associate)
   c. Hindustan Allied Chemicals Limited (Subsidiary)
   d. The Andhra Farm Chemicals CorporationLimited (Subsidiary)

5. Based on our review conducted and procedures performed as stated above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, 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.

6. We did not review the interim financial statements of one subsidiary included in the consolidated unaudited financial results, whose interim financial statements reflect total assets of Rs.27,540.43 lakhs as at 30th September 2026 and total revenues of Rs.49,076.64 lakhs and total net profit after tax of Rs.7.17 lakhs and total comprehensive income of Rs. 177.59 lakhs for the period from April01, 2026 to September 30, 2026 as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also include the Group's share of net loss after tax of Rs.28.47 lakhs and total comprehensive loss of Rs. 23.62 lakhs for the period from April1, 2026 to September 30, 2026, as considered in the consolidated unaudited financial results, in respect of one associate whose interim financial statements have not been reviewed by us. These interim financial statements 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 the subsidiary and associate, is based solely on the reports of the other auditors and the procedures performed by us as stated above.Our Conclusion on the Statement is not modified in respect of the above matters.

For Brahmayya& Co.,
Chartered Accountants
Firm Registration No.000513S

BRAHMAYYA & CO. VIJAYAWADA INDIA CHARTERED ACCOUNTANTS

T. V. Ramana
Partner
ICAI Membership No:200523

UDIN: 26200523WTRZJV9870

Place:Tanuku
Date: 07.11.2026