THE ANDHRA SUGARS LIMITED

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

Committed to Excellence Since 1947

SEC/UFR/FQ/2026

8th August, 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 08.08.2026.

* * * *

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 30.06.2026:

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 June, 2026 which was reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 08th August, 2026.

The aforesaid Board Meeting commenced at 11.55 a.m. (IST) and Concluded at 12.45 p.m. (IST).

This is for your kind information and record.

Thanking you,

Yours faithfully,
for THE ANDHRA SUGARS LIMITED

P.V.S.VISWANADHA KUMAR

(P. V. S. VISWANADHA KUMAR)
Vice President (Fin.) & Addl. Secretary

Encl: as above

085452

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CIN : L15420AP1947PLC000326

THE ANDHRA SUGARS LIMITED

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

STATEMENT OF UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30-06-2026

	Particulars	All Amounts Rs. In Lakhs			
		Three months Ended			Year Ended
		30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
		Un-Audited	Refer Note-2	Un-Audited	Audited
1	**Income**				
	a Revenue from Operations	**37756.78**	37553.90	33618.91	143732.19
	b Other Income	**987.94**	718.05	714.63	2540.70
	Total Income	**38744.72**	**38271.95**	**34333.54**	**146272.89**
2	**Expenses**				
	a Cost of Materials consumed	**15237.84**	16953.99	9070.25	49064.57
	b Purchase of Stock-in-trade	-	-	-	137.59
	c Change in inventories of finished goods, work-in-progress and stock-in-trade	**(937.49)**	(958.65)	3795.53	9783.61
	d Employee benefits expenses	**3827.49**	3206.88	3895.00	14354.83
	e Finance costs	**50.42**	51.96	57.73	211.42
	f Depreciation and amortisation expenses	**1834.86**	2018.83	1861.47	7784.37
	g Power and Fuel	**8373.52**	9450.78	7672.30	33027.60
	h Other expenses	**4294.99**	4631.95	4138.47	18111.97
	Total Expenses	**32681.63**	**35355.74**	**30490.75**	**132475.96**
3	**Profit before exceptional items and Tax/from Continuing Operations (1-2)**	**6063.09**	**2916.21**	**3842.79**	**13796.93**
4	**Exceptional items**	**70.22**	2427.24	440.17	2559.78
5	**Profit before tax for the Period / year from Continuing Operations (3-4)**	**5992.87**	**488.97**	**3402.62**	**11237.15**
6	**Tax expenses**				
	Current Tax	**1,178.64**	359.97	795.13	2469.55
	Deferred Tax	**276.31**	(102.25)	109.90	519.18
	Total Tax expenses	**1454.95**	**257.72**	**905.03**	**2988.73**
7	**Profit for the Period/Year from Continuing Operations (5-6)**	**4537.92**	**231.25**	**2497.59**	**8248.42**
8	**Discontinued Operations**				
	Profit before tax from discontinued Operations	-	43.81	5.21	150.83
	Tax expenses of discontinued Operations	-	11.76	1.22	31.78
	Profit for the Period/Year from Discontinuing Operations	-	**32.05**	**3.99**	**119.05**
9	**Profit for the Period/Year (7+8)**	**4,537.92**	**263.30**	**2,501.57**	**8,367.47**
10	**Other Comprehensive Income**				
	a) (i) Items that will not be re-classified to profit or loss	**(335.50)**	702.57	72.55	570.52
	(ii) Income tax relating to items that will not be re- classified to profit or loss	**(12.45)**	(56.72)	(3.13)	(45.27)
	b) (i) Items that will be re-classified 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)	**(347.95)**	645.85	69.42	525.25
11	**Total Comprehensive income (9+10)**	**4189.97**	**909.15**	**2570.99**	**8892.72**
12	Paid-up Equity share capital (Face value per share Rs.2/-)	**2711.01**	2711.01	2711.01	2711.01
13	Other Equity				138434.47
14	Basic and Diluted EPS from Continued Operations in Rs.	**3.35**	0.17	1.85	6.09
	Basic and Diluted EPS from discontinued Operations in Rs.	**0.00**	0.02	0.00	0.09
	Basic and Diluted EPS from Continued & Discontinued Operations in Rs.	**3.35**	0.19	1.85	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) The figures of the Fourth Quarter for Standalone Operations are the balancing figures between audited figures in respect of full financial year upto 31st March, 2026 and un-audited year to date figures upto the third quarter ended 31st December, 2025 which were subjected to limited review.

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

4) The above unaudited financial results of the Company have been reviewed by the Audit Committee and approved by the Board of Directors at their respective Meetings held on 08.08.2026 and statutory auditors have carried out the limited review.

5) Previous period figures have been re-grouped wherever necessary to conform the current period presentation.

Place: Tanuku
Date: 08.08.2026

For THE ANDHRA SUGARS LIMITED

085044

P. NARENDRANATH CHOWDARY
Chairman & Managing Director
DIN:00015764

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THE ANDHRA SUGARS LIMITED

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

Committed to Excellence Since 1947

STANDALONE SEGMENT-WISE REVENUE, RESULTS AND CAPITAL EMPLOYED, UNDER REGULATION 33 OF THE LISTING AGREEMENT FOR THE QUARTER ENDED 30.06.2026

All Amounts Rs. In Lakhs

Particulars	Quarter Ended 30.06.2026	Preceeding Quarter Ended 31.03.2026	Corresponding Quarter Ended 30.06.2025	Year Ended 31.03.2026
	Un-audited	Refer Note-2	Un-audited	Audited
1. Segment Revenue				
a) SUGAR	-	-	3613.04	11263.90
b) CHLOR - ALKALI	**21454.30**	20665.17	18787.98	77765.17
c) POWER GENERATION	**266.62**	16.23	399.87	1153.61
d) INDUSTRIAL CHEMICALS	**15684.40**	16342.20	11099.98	53075.86
e) UNALLOCATED	**2999.42**	2508.97	2390.73	9711.53
TOTAL:	**40404.74**	39532.57	36291.60	152970.07
Less: Inter segment revenue	**2647.96**	1978.67	2672.69	9237.88
Income from operations	**37756.78**	37553.90	33618.91	143732.19
2. Segment Results				
(Profit (+) / Loss (-) before Tax and Interest) :-				
a) SUGAR	**(161.50)**	(433.92)	(909.47)	(1855.71)
b) CHLOR - ALKALI	**3667.82**	(4.52)	3176.95	7126.56
c) POWER GENERATION	**66.42**	(207.64)	55.67	96.93
d) INDUSTRIAL CHEMICALS	**2275.62**	675.76	1508.24	6376.90
e) UNALLOCATED	**194.93**	511.25	(371.05)	(296.11)
TOTAL:	**6043.29**	540.93	3460.35	11448.57
Less: Interest	**50.42**	51.96	57.73	211.42
Total Profit Before Tax from Continued Operations	**5992.87**	488.97	3402.62	11237.15
Total Profit Before Tax from dis continued Operations	-	43.81	5.21	150.83
3. Segment wise Assets				
a) SUGAR	**3123.15**	3201.11	11277.77	3201.11
b) CHLOR - ALKALI	**84488.63**	83070.31	86492.32	83070.31
c) POWER GENERATION	**3632.07**	3623.28	4931.12	3623.28
d) INDUSTRIAL CHEMICALS	**27964.01**	26715.68	26268.85	26715.68
e) UNALLOCATED	**62041.85**	56055.16	39811.42	56055.16
Discontinued Operations	**318.47**	369.51		369.51
TOTAL:	**181568.19**	173035.05	168781.48	173035.05
Segment wise Liabilities				
a) SUGAR	**366.01**	346.20	1117.58	346.20
b) CHLOR - ALKALI	**19148.19**	16948.12	16242.77	16948.12
c) POWER GENERATION	**214.28**	221.14	312.93	221.14
d) INDUSTRIAL CHEMICALS	**1856.17**	1463.58	2605.92	1463.58
e) UNALLOCATED	**14546.56**	12810.11	12594.23	12810.11
Discontinued Operations	**101.50**	100.43		100.43
TOTAL:	**36232.72**	31889.58	32873.43	31889.58
Capital Employed	**145335.47**	141145.48	135908.05	141145.48

Place: Tanuku
Date: 08.08.2026

For THE ANDHRA SUGARS LIMITED

P. NARENDRANATH CHOWDARY
Chairman & Managing Director
DIN:00015764

085045

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Brahmayya & Co
CHARTERED ACCOUNTANTS
VIJAYAWADA, HYDERABAD, VISAKHAPATNAM, GUNTUR, KAKINADA & TANUKU

Independent Auditor's Review Report on the Quarterly Unaudited Standalone 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 Standalone Unaudited Financial Results of **The Andhra Sugars Limited** ("the Company") for the quarter ended 30th June, 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 India and 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.

BRAHMAYYA & CO. VIJAYAWADA INDIA CHARTERED ACCOUNTANTS

4. Attention is drawn to the fact that the figures for the three months ended 31st March 2026 as reported in the Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

5. 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 M/s Brahmayya & Co.,
Chartered Accountants
Firm Registration No.000513S

BRAHMAYYA & CO. VIJAYAWADA INDIA CHARTERED ACCOUNTANTS

T. V. Ramana
Partner
ICAI Membership No:200523

Place: Tanuku
Date: 8.8.2026

UDIN: 26200523LJSIHF5858

THE ANDHRA SUGARS LIMITED

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

Committed to Excellence Since 1947

STATEMENT OF UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30-06-2026

Rs. in Lakhs

	Particulars	Consolidated			
		Quarter Ended			Year Ended
		30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
		Un-audited	(Refer Note 2)	Un-audited	Audited
1	**Income**				
	a Revenue from Operations	**62711.14**	63740.80	59979.10	246599.65
	b Other Income	**1068.84**	794.57	785.33	2755.71
	Total Income	**63779.98**	64535.37	60764.43	249355.36
2	**Expenses**				
	a Cost of Materials consumed	**38298.75**	35883.50	31217.60	133050.56
	b Purchase of Stock-in-trade	-	-	-	137.59
	c Change in inventories of finished goods, work-in-progress and stock-in-trade	**(3544.76)**	1657.67	3628.21	10915.74
	d Employee benefits expenses	**4726.16**	4421.49	4770.22	18230.39
	e Finance Cost	**50.42**	58.18	63.77	247.80
	f Depreciation and amortisation expenses	**1979.15**	2162.90	1983.71	8314.81
	g Power and Fuel	**9252.08**	10311.66	8581.95	36778.85
	h Other expenses	**6639.06**	6714.13	6355.02	26662.73
	Total Expenses	**57400.86**	61209.53	56600.48	234338.47
3	**Profit before exceptional items and tax (1-2)**	**6379.12**	3325.84	4163.95	15016.89
4	Exceptional items	**70.22**	2,427.24	440.17	2,559.78
5	**Profit before tax (3-4)**	**6308.90**	898.60	3723.78	12457.11
6	Share of Net Profit/(Loss) of Associate	**(111.31)**	47.09	(288.09)	(536.36)
7	**Profit before tax (5+6)**	**6197.59**	945.69	3435.69	11920.75
8	**Tax Expenses**				
	Current Tax	**1268.35**	530.27	901.18	2877.76
	Deferred Tax	**266.28**	(144.63)	84.79	449.24
9	**Profit After tax (7-8)**	**4662.96**	560.05	2449.72	8593.75
10	Profit(loss) from discontinued Operations	**0.00**	43.81	5.21	150.83
	Tax Expenses on dicontinued Operations	**0.00**	11.76	1.22	31.78
	Profit/(Loss) from discontinued Operations	**0.00**	32.05	3.99	119.05
11	**Profit/loss for the period (9+10)**	**4662.96**	**592.10**	**2453.71**	**8712.80**
12	**Other Comprehensive Income**				
	A (i) Items that will not be reclassified to Profit or loss	**(299.47)**	871.97	62.98	702.81
	(ii) Income that tax relating to items that will not reclassified to Profit or Loss	**(12.45)**	(56.72)	(3.13)	(45.27)
	B (i) Items that will be reclassified to Profit or loss				
	(ii) Income that tax relating to items that will reclassified to Profit or Loss				
	Share of OCI from Associate	**2.43**	5.28	**1.48**	9.70
	Other Comprehensive Income (Net of tax)	**(309.49)**	820.53	61.33	667.24
13	**Total Comprehensive Income/(Loss) for the Period (11+12)**	**4353.47**	1412.63	2515.04	9380.04
14	**Net Profit/ (Loss) attributable to**				
	a) Owners of the Company	**4560.90**	469.73	2349.76	8322.32
	b) Non Controlling Interest	**102.06**	122.37	103.95	390.48
15	**Total Comprehensive Income attributable to**				
	a) Owners of the Company	**4174.01**	1314.44	2389.64	9014.02
	b) Non Controlling Interest	**179.46**	98.19	125.40	366.02
16	Paid-up Equity share capital (Face value per share Rs.2/-)	**2711.01**	2711.01	2711.01	2711.01
17	Other Equity				164443.54
18	Basic and Diluted EPS from Continued Operations in Rs.	**3.36**	0.32	1.73	6.05
	Basic and Diluted EPS from Dis Continued Operations in Rs.	-	0.03	0.00	0.09
	Basic and Diluted EPS from Continued & Dis Continued Operations in Rs.	**3.36**	0.35	1.73	6.14

Contd...2

085047

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Notes:

1 The unaudited financial results of The Andhra Sugars Limited (" the Holding Company"), its Subsidiaries and Associate (together referred to as "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 The figures of the Fourth Quarter for Consolidated Operations are the balancing figures between audited figures in respect of full financial year upto 31st March, 2026 and un-audited year to date figures upto the third quarter ended 31st December, 2025 which were subjected to limited review.

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

4 In respect of Asscociate Company (APL), during the Financial Year 2019-20, the Company (APL) 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 In respect of Associate Company (APL), the plant was shutdown from 17.03.2026 in view of non-supply of Propylene by the lone supplier M/s Hindustan Petroleum Corporation Ltd., (HPCL) based on Government of India's order dated 5th March, 2026 due to the war between Iran and USA & Israel. Later on, M/s. HPCL has agreed to supply 117 MT's per day of Propylene with effect from 11.05.2026 based on the directions of Government of India. However, the prices offered by HPCL is not economical. Therefore, the Management has decided to continue the shutdown upto 4th August, 2026.

6 The above unaudited financial results of the Group have been reviewed by the Audit Committee and approved by the Board of Directors at their respective Meetings held on 08.08.2026 and statutory auditors have carried out the limited review.

7 Previous period figures have been re-grouped wherever necessary to conform the current period presentation.

For THE ANDHRA SUGARS LIMITED

Place: Tanuku
Date: 08-08-2026

P. NARENDRANATH CHOWDARY
Chairman & Managing Director
DIN:00015764

THE ANDHRA SUGARS LIMITED

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

SEGMENT-WISE REVENUE, RESULTS AND CAPITAL EMPLOYED, UNDER REGULATION 33 OF THE LISTING AGREEMENT FOR THE QUARTER ENDED 30.06.2026

Particulars	CONSOLIDATION			Rs. In Lakhs
	Quarter Ended 30.06.2026	Preceeding Quarter Ended 31.03.2026	Corresponding Quarter Ended 30.06.2025	Year ended 31.03.2026
	Un-audited	Refer Note 2	Un-audited	Audited
1. Segment Revenue (Income from Operations) :-				
a) SUGAR	-	-	3613.04	11263.90
b) CHLOR - ALKALI	**21454.30**	20665.17	18787.98	77765.17
c) POWER GENERATION	**1207.56**	804.45	1490.06	4974.29
d) INDUSTRIAL CHEMICALS	**34649.96**	33761.90	33577.94	134096.63
e) SOAP	**15758.52**	17801.04	13515.79	60909.97
f) UNALLOCATED	**2999.42**	2508.97	2390.73	9711.53
TOTAL:	**76069.76**	**75541.53**	**73375.54**	**298721.49**
Less: Inter segment revenue	**13358.62**	11800.73	13396.44	52121.84
Income from operations	**62711.14**	**63740.80**	**59979.10**	246599.65
2. Segment Results (Profit (+) / Loss (-) before Tax and Interest) :-				
a) SUGAR	**(161.50)**	(433.92)	(909.47)	(1855.71)
b) CHLOR - ALKALI	**3667.82**	(4.52)	3176.95	7126.56
c) POWER GENERATION	**92.33**	(257.36)	270.85	271.56
d) INDUSTRIAL CHEMICALS	**2465.03**	1302.09	1730.33	7875.35
e) SOAP	**390.08**	420.67	148.51	917.68
f) UNALLOCATED	**(205.75)**	(23.10)	(917.71)	(2166.90)
TOTAL:	**6248.01**	**1003.86**	**3499.46**	**12168.54**
Less: Interest	**50.42**	58.18	63.77	247.80
Total Profit Before Tax from Continuing Operations	**6197.59**	**945.68**	**3435.69**	**11920.74**
Total Profit Before Tax from dis continuing Operations		43.81	5.21	150.83
3. Segment wise Assets				
a) SUGAR	**3123.15**	3201.11	11277.77	3201.11
b) CHLOR - ALKALI	**84488.63**	82881.44	86492.32	82881.44
c) POWER GENERATION	**5027.70**	4986.10	7012.30	4986.10
d) INDUSTRIAL CHEMICALS	**38347.59**	38352.71	35978.46	38352.71
e) SOAP	**8064.80**	7970.00	9838.56	7970.00
f) UNALLOCATED	**85050.82**	79659.06	62531.49	79659.06
Discontinued Operations	**318.47**	369.51		369.51
TOTAL:	**224421.17**	**217419.93**	**213130.90**	**217419.93**
Segment wise Liabilities				
a) SUGAR	**366.01**	346.20	1117.58	346.20
b) CHLOR - ALKALI	**19148.19**	16948.12	16242.77	16948.12
c) POWER GENERATION	**637.85**	523.73	689.86	523.73
d) INDUSTRIAL CHEMICALS	**6536.46**	8491.14	7908.64	8491.14
e) SOAP	**1099.24**	686.30	2227.02	686.30
f) UNALLOCATED	**15096.49**	13242.05	13623.82	13242.05
Discontinued Operations	**101.50**	100.43		100.43
TOTAL:	**42985.75**	40337.97	41809.69	40337.97
Capital Employed	**181435.42**	**177081.96**	**171321.21**	**177081.96**

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Place: Tanuku
Date: 08-08-2026

For THE ANDHRA SUGARS LIMITED

P. NARENDRANATH CHOWDARY
Chairman & Managing Director
DIN:00015764

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Website: www.theandhrasugars.com,
CIN : L15420AP1947PLC000326

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 30th June 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 Petro Chemicals Limited (Associate)
   c. Hindustan Allied Chemicals Limited (Subsidiary)
   d. Andhra Farm Chemicals Corporation Limited (Subsidiary)

BRAHMAYYA & CO. VIJAYAWADA INDIA CHARTERED ACCOUNTANTS

5. Attention is drawn to the fact that the figures for the three months ended 31st March 2026 as reported in the Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

6. 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.

7. We did not review the unaudited interim financial statements of one subsidiary included in the consolidated unaudited financial results, whose unaudited interim financial statements reflect total assets of Rs. 28,738.08 lakhs as at June 30, 2026 and total revenues of Rs. 25,363.58 lakhs and total net profit after tax of Rs. 217.45 lakhs and total comprehensive income of Rs. 389.56 lakhs for the three months period ended June 30, 2026 as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also include the Group's share of total loss after tax (net) of Rs. 111.31 lakhs and total comprehensive loss (net) of Rs. 108.88 lakhs for the three months period ended June 30, 2026, as considered in the consolidated unaudited financial results, in respect of one associate whose unaudited interim financial statements have not been reviewed by us. These unaudited 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 M/s Brahmayya & Co.,
Chartered Accountants
Firm Registration No.000513S

BRAHMAYYA & CO. VIJAYAWADA INDIA CHARTERED ACCOUNTANTS

T. V. Ramana
Partner
ICAI Membership No:200523

Place: Tanuku
Date: 8.8.2026

UDIN: 26200523KCAQRY1853