AVADH/SE/2026-27/27 August 03, 2026

The Manager
Listing Department
National Stock Exchange of India Limited
'Exchange Plaza'
C - 1, Block G
Bandra-Kurla Complex
Bandra (E)
Mumbai 400051

SYMBOL – AVADHSUGAR

The Manager
Listing Department
BSE Ltd.
1st Floor, New Trading Ring
Rotunda Building
P.J. Towers
Dalal Street, Fort
Mumbai-400 001

STOCK CODE - 540649

Dear Sirs

<u>Sub: Outcome of Board Meeting</u>

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations & Disclosure Requirements), Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. August 03, 2026 has inter-alia considered and approved the Unaudited Financial Results of the Company for the quarter ended June 30, 2026.

A copy of Unaudited Financial Results along with Limited Review Report thereon is enclosed for your records.

The above results are also being made available on the Company's website at www.avadhsugar.com.

The meeting commenced at 12 Noon and concluded at about 1:30 p.m.

The above is for your information and dissemination to all concerned.

Yours faithfully,
For Avadh Sugar & Energy Limited

Prashant Kapoor Digitally signed by Prashant Kapoor Date: 2026.08.03 13:34:21 +05'30'

Prashant Kapoor
Company Secretary
ACS – 15576

Encl.: – as above

Corporate Office: 5th Floor, Birla Building, 9/1 R. N. Mukherjee Road, Kolkata 700 001. Email: birlasugar@birla-sugar.com
Phone: + 91 33 2243 0497 / 8, 2248 7068, 3057 3000, 3041 0900 Fax: + 91 33 2248 6369
Regd. Office: P.O. Hargaon, Dist. Sitapur, U.P., PIN 261 121 . Website: www.avadhsugar.com . CIN:L15122UP2015PLC069635

AVADH SUGAR & ENERGY LIMITED

Registered Office: P.O. Hargaon, District Sitapur, Uttar Pradesh - 261 121

Phone (05862) 256220; Fax (05862) 256225

CIN : L15122UP2015PLC069635, Web-site : www.avadhsugar.com

E-mail : birlasugar@birla-sugar.com

(₹ in lakhs)

Statement of Unaudited Financial Results for the quarter ended 30 June 2026

Sr. No.	Particulars	Three months ended 30.06.2026 (Unaudited)	Previous Three months ended 31.03.2026 (Refer Note 2) (Audited)	Corresponding Three months ended 30.06.2025 in the previous year (Unaudited)	Previous Year ended 31.03.2026 (Audited)
1.	**Income**				
	(a) Revenue from Operations	**77,925.06**	67,061.33	71,660.81	2,69,351.81
	(b) Other Income	**179.62**	172.32	30.02	505.65
	Total Income	**78,104.68**	67,233.65	71,690.83	2,69,857.46
2.	**Expenses**				
	(a) Cost of raw materials consumed	**9,104.44**	1,12,737.39	15,637.46	2,11,384.18
	(b) Purchases of stock-in-trade	**343.51**	770.73	383.98	1,831.22
	(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	**58,092.46**	(69,273.66)	45,462.13	(2,112.77)
	(d) Employee benefits expense	**2,589.31**	3,656.64	2,440.75	12,225.20
	(e) Finance costs	**2,230.05**	2,126.67	2,613.35	7,411.47
	(f) Depreciation and amortisation expense	**1,558.07**	1,569.66	1,499.45	6,154.13
	(g) Other expenses	**4,150.21**	7,209.60	4,913.31	23,912.13
	Total Expenses	**78,068.05**	58,797.03	72,950.43	2,60,805.56
3.	**Profit / (Loss) before exceptional items and tax (1-2)**	**36.63**	8,436.62	(1,259.60)	9,051.90
4.	Exceptional items	-	89.42	-	(210.26)
5.	**Profit / (Loss) before tax (3+4)**	**36.63**	8,526.04	(1,259.60)	8,841.64
6.	**Tax expense:**				
	(i) Current tax	-	1,493.21	-	1,547.11
	(ii) Deferred tax charge / (credit)	**13.20**	1,471.60	(418.22)	1,564.00
	Total tax expense	**13.20**	2,964.81	(418.22)	3,111.11
7.	**Net Profit / (Loss) after tax (5-6)**	**23.43**	5,561.23	(841.38)	5,730.53
8.	**Other Comprehensive Income / (Loss)**				
	(i) Items that will not be reclassified to profit or loss (including gain / (loss) on equity investments)	**(312.60)**	(278.38)	1,194.90	(1,647.83)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	**44.76**	52.22	(138.67)	252.96
	Total Other Comprehensive Income / (Loss)	**(267.84)**	(226.16)	1,056.23	(1,394.87)
9.	**Total Comprehensive Income / (loss) [comprising net profit and other comprehensive income / (loss)] (7+8)**	**(244.41)**	5,335.07	214.85	4,335.66
10.	**Paid-up Equity Share Capital** (Face value per share ₹ 10)	**2,001.84**	2,001.84	2,001.84	2,001.84
11.	**Other Equity**				1,10,444.21
12.	**Earnings per equity share (of ₹ 10 each) (in ₹):**				
	Basic and Diluted	**0.12** *	27.78 *	(4.20) *	28.63

* not annualised

S.R. Batliboi & Co. LLP Kolkata

Avadh Sugar & Energy Limited Kolkata

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(₹ in lakhs)

Segment wise Revenue, Results, Assets and Liabilities for the quarter ended 30 June 2026

Sr. No.	Particulars	Three months ended 30.06.2026 (Unaudited)	Previous Three months ended 31.03.2026 (Refer Note 2) (Audited)	Corresponding Three months ended 30.06.2025 in the previous year (Unaudited)	Previous Year ended 31.03.2026 (Audited)
1.	**Segment Revenue**				
	(a) Sugar	**66,219.81**	72,475.22	58,761.35	2,57,151.05
	(b) Distillery	**15,741.34**	11,598.78	16,506.77	52,962.09
	(c) Co-generation	**1,511.40**	10,490.43	1,984.94	22,673.61
	(d) Others	**240.48**	689.87	285.59	1,622.88
	Total Segment Revenue	**83,713.03**	95,254.30	77,538.65	3,34,409.63
	Less : Inter Segment revenue	**5,787.97**	28,192.97	5,877.84	65,057.82
	Total Revenue from Operations	**77,925.06**	67,061.33	71,660.81	2,69,351.81
2.	**Segment Results [Profit / (Loss)]**				
	(a) Sugar	**917.51**	7,782.14	426.29	10,184.22
	(b) Distillery	**2,074.54**	1,318.21	1,790.98	4,200.50
	(c) Co-generation	**(356.61)**	2,010.08	(355.06)	3,447.17
	(d) Others	**3.88**	15.29	3.84	29.91
	Total segment profit before finance costs, tax and unallocable items	**2,639.32**	11,125.72	1,866.05	17,861.80
	Less:				
	(i) Finance costs	**2,230.05**	2,126.67	2,613.35	7,411.47
	(ii) Other unallocable expenditure (net of unallocable income)	**372.64**	473.01	512.30	1,608.69
	Profit / (Loss) before tax	**36.63**	8,526.04	(1,259.60)	8,841.64
3.	**Segment Assets**				
	(a) Sugar	**1,60,285.16**	2,17,687.34	1,68,375.18	2,17,687.34
	(b) Distillery	**22,502.49**	28,237.29	24,656.38	28,237.29
	(c) Co-generation	**29,826.85**	31,823.01	31,082.01	31,823.01
	(d) Others	**29.11**	54.25	29.47	54.25
	(e) Unallocable Assets	**9,780.65**	10,218.38	12,965.26	10,218.38
	Total Segment Assets	**2,22,424.26**	2,88,020.27	2,37,108.30	2,88,020.27
4.	**Segment Liabilities**				
	(a) Sugar	**5,173.86**	21,523.03	5,772.36	21,523.03
	(b) Distillery	**1,009.64**	1,023.00	1,181.45	1,023.00
	(c) Co-generation	**269.12**	298.14	250.81	298.14
	(d) Others	**0.95**	1.22	1.02	1.22
	(e) Unallocable Liabilities	**1,03,769.05**	1,52,728.83	1,19,575.58	1,52,728.83
	Total Segment Liabilities	**1,10,222.62**	1,75,574.22	1,26,781.22	1,75,574.22

S.R. Batliboi & Co. LLP Kolkata

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Notes:

1. Sugar is a seasonal industry where crushing normally takes place during the period between November and May, while sales are distributed throughout the year. The performance of the Company varies from quarter to quarter.
2. The figures of the last quarter of the previous year ended 31 March 2026 are the balancing figures between the audited figures in respect of full financial year ended 31 March 2026 and the published year to date reviewed figures upto the third quarter ended 31 December 2025.
3. The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 3 August 2026. The Limited Review for the quarter ended 30 June 2026 has been carried out by the Statutory Auditors as required under Regulation 33 of SEBI (LODR) Regulations, 2015.

For and on behalf of Board of Directors
AVADH SUGAR & ENERGY LIMITED

S.R. Batliboi & Co. LLP Kolkata

Avadh Sugar & Energy Limited Kolkata

Place: Kolkata
Date: 3 August 2026

Chandra Shekhar Nopany
Co-Chairperson & Managing Director
DIN - 00014587

S.R. BATLIBOI & CO. LLP
Chartered Accountants

22, Camac Street
3rd Floor, Block 'B'
Kolkata - 700 016, India
Tel : +91 33 6134 4000

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

Review Report to
The Board of Directors
Avadh Sugar & Energy Limited

1. We have reviewed the accompanying statement of unaudited financial results of Avadh Sugar & Energy Limited (the "Company") for the quarter ended June 30, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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.

S.R. Batliboi & Co. LLP Kolkata

4. Based on our review conducted as above, 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 Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, 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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S.R. BATLIBOI & Co. LLP
Chartered Accountants
ICAI Firm registration number: 301003E/E300005

S.R. Batliboi & Co. LLP Kolkata

per Sanjay Kumar Agarwal
Partner
Membership No.: 060352
UDIN: 26060352OSGNPT9245.
Place: Kolkata
Date: August 3, 2026