BANNARI AMMAN SUGARS LIMITED

Regd. Office : 1212, Trichy Road Coimbatore - 641 018 Tamilnadu India
Phone : 91 - 422 - 2204100 Fax : 2309999 (Sales) 2204222 (Purchase) 2204233 (Accounts)
E-Mail : bascbe@bannari.com Website : www.bannari.com CIN : L15421TZ1983PLC001358

SEC/ MAIL /2026 14.08.2026

National Stock Exchange of India Ltd Exchange Plaza C-1, Block G Bundera-Kurla Complex, Bandra (E) Mumbai - 400051 NSE CODE : BANARISUG ISIN No. : INE459A01010	BSE Limited Phiroze Jeejeebhoy Towers Dalal Street Mumbai - 400 001 BSE CODE : 500041 ISIN No. : INE459A01010

Dear Sirs,

Sub: Unaudited Financial Results for the Quarter ended 30th June, 2026

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Pursuant to Regulation 33 (3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith Unaudited Financial Results for the Quarter ended 30th June, 2026 along with Limited Review Report dated 14.08.2026 issued by the Statutory Auditors of the Company. The financial results were reviewed by the Audit Committee and approved by the Board of Directors at the respective meetings held today.

The meeting of the Board of Directors commenced at 5.45 P.M and concluded at 6.55 P.M.

Kindly take it on your record.

Thanking you,

Yours faithfully,
For BANNARI AMMAN SUGARS LIMITED

C Palaniswamy

(C PALANISWAMY)
COMPANY SECRETARY & COMPLIANCE OFFICER

Encl:

BANNARI AMMAN SUGARS LIMITED
Registered Office: 1212, Trichy Road, Coimbatore - 641 018
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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30.06.2026

(₹ in Lakhs)

Sl No.	Particulars	Quarter ended			Year ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1.	Income				
	a. Revenue from operations	17244.99	28229.24	41862.05	191667.27
	b. Other income	597.00	2698.16	388.89	4295.55
	Total income	17841.99	30927.40	42250.94	195962.82
2.	Expenses				
	a. Cost of materials consumed	285.51	17259.68	4027.27	96893.51
	b. Purchase of stock-in-trade	49.71	54.17	51.93	249.11
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	11028.90	(1034.79)	24986.05	34590.54
	d. Employee benefit expenses	3759.30	3672.10	3827.81	15108.87
	e. Finance costs	35.24	36.55	105.30	208.39
	f. Depreciation and amortisation expenses	1491.28	1535.05	1509.97	6110.02
	g. Other expenses	2638.12	7912.56	5312.94	25055.46
	Total expenses	19288.06	29435.32	39821.27	178215.90
3.	Profit/(Loss) before Exceptional Items and tax (1 - 2)	(1446.07)	1492.08	2429.67	17746.92
4.	Exceptional items	-	-	-	-
5.	Profit/(Loss) before tax (3 + 4)	(1446.07)	1492.08	2429.67	17746.92
6.	Tax Expenses				
	Current tax	0.17	(587.85)	430.18	3547.23
	Deferred tax	(354.70)	(2077.58)	474.66	(591.95)
	Total tax expenses	(354.53)	(2665.43)	904.84	2955.28
7.	Net Profit/(Loss) for the period (5 - 6)	(1091.54)	4157.51	1524.83	14791.64
8.	Other Comprehensive Income				
	(i) Items that will not be reclassified to profit or loss	29.46	232.31	88.16	307.01
	(ii) Income tax thereon	(4.21)	(69.41)	(12.84)	(80.29)
	Total Other Comprehensive Income	25.25	162.90	75.32	226.72
9.	Total Comprehensive Income (7 + 8)	(1066.29)	4320.41	1600.15	15018.36
10.	Paid-up Equity share capital	1253.97	1253.97	1253.97	1253.97
	(Face value ₹ 10/- per share)				
11.	Other Equity	-	-	-	190085.56
12.	Earnings Per Share (of ₹ 10/- each) (not annualised)				
	a. Basic (₹)	(8.70)	33.15	12.16	117.96
	b. Diluted (₹)	(8.70)	33.15	12.16	117.96

BANNARI AMMAN SUGARS LTD. COIMBATORE

SEGMENT REPORTING UNDER REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 WITH STOCK EXCHANGE FOR THE QUARTER ENDED 30.06.2026

(₹ in Lakhs)

Particulars	Quarter ended			Year ended
	30.06.2026	31.03.2026	30.06.2025	31.03.2026
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
1.SEGMENT REVENUE (Sales/ Income from each segment)				
a) Sugar	15015.17	24066.86	37694.77	182280.38
b) Power	239.09	5767.56	1724.09	29250.16
c) Distillery	2022.21	5200.53	4710.57	26972.18
d) Granite Products	222.77	258.14	600.61	1557.07
Total	17499.24	35293.09	44730.04	240059.79
Less: Inter Segment Revenue	254.25	7063.85	2867.99	48392.52
Revenue from operation	17244.99	28229.24	41862.05	191667.27
2. SEGMENT RESULTS (Profit/(Loss) Before Tax and Finance costs from each segment)				
a) Sugar	(567.66)	278.87	2606.34	9571.85
b) Power	(902.37)	504.34	(278.40)	2698.61
c) Distillery	(430.57)	251.43	108.83	4452.80
d) Granite Products	(88.25)	(143.52)	(40.40)	(372.59)
Total	(1988.85)	891.12	2396.37	16350.67
Less: Finance Costs	35.24	36.55	105.30	208.39
	(2024.09)	854.57	2291.07	16142.28
Add: Unallocable income	578.02	637.51	138.60	1604.64
Total Profit/(Loss) Before Tax	(1446.07)	1492.08	2429.67	17746.92
3. SEGMENT ASSETS				
a) Sugar	121101.01	122194.63	133136.32	122194.63
b) Power	11768.06	14376.32	15866.91	14376.32
c) Distillery	38422.74	39493.73	42832.83	39493.73
d) Granite Products	8166.03	8249.33	8727.90	8249.33
e) Unallocated	31382.88	31210.74	4840.50	31210.74
Total	210840.72	215524.75	205404.46	215524.75
4. SEGMENT LIABILITIES				
a) Sugar	4368.37	7540.37	6918.23	7540.37
b) Power	368.80	346.05	454.64	346.05
c) Distillery	371.69	458.26	2285.17	458.26
d) Granite Products	154.64	186.07	221.60	186.07
e) Unallocated	15303.98	15654.47	16035.97	15654.47
Total	20567.48	24185.22	25915.61	24185.22

BANNARI AMMAN SUGARS LTD. COIMBATORE

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14.08.2026.
2. Statutory Auditors carried out a limited review of the financial results for the quarter ended 30.06.2026.
3. The Company doesn't have any subsidiary / associate / joint venture entity for the three months ended 30.06.2026.
4. The figures of the quarter ended 31.03.2026 are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter.
5. Figures for the previous periods have been regrouped / reclassified wherever necessary.

For BANNARI AMMAN SUGARS LIMITED

BANNARI AMMAN SUGARS LTD. COIMBATORE

S-V-

Place : Coimbatore
Date : 14.08.2026

(S V BALASUBRAMANIAM)
CHAIRMAN

P.N. RAGHAVENDRA RAO & CO
Chartered Accountants
Founder P.N. Raghavendra Rao
No. 23/2, Viswa Paradise Apartments IInd Floor, Kalidas Road, Ramnagar, Coimbatore - 641 009
✆ : 0422 2232440, 2236997 ✉ : info@pnrandco.in 🌐 : www.pnrandco.in

Ref. No. .... Date : ....

Independent Auditor's Limited Review Report on Review of Interim Unaudited Financial Results for the Quarter ended 30th June 2026

To
The Board of Directors of
Bannari Amman Sugars Limited

Report on the Statement of Unaudited Financial Results

1. We have reviewed the accompanying statement of Unaudited Financial Results of Bannari Amman Sugars Limited ("the Company") for the quarter ended 30th June, 2026 ("the Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended (" SEBI Listing Regulations").

Management Responsibility for the Unaudited Financial Results

2. The Statement prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" (Ind AS 34) as prescribed under Section 133 of the Companies Act, 2013, as amended, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.

Auditor's Responsibility

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.

P N RAGHAVENDRA RAO & CO. Chartered Accountants CBE-9

Ref. No. .... Date : ....

Conclusion

4. Based on our review conducted and procedures performed as stated above, nothing has come to our attention that causes us to believe that the Statement, prepared in accordance with applicable Indian Accounting Standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P N RAGHAVENDRA RAO & CO.,
Chartered Accountants
Firm Registration Number: 003328S

P N RAGHAVENDRA RAO & CO. Chartered Accountants CBE-9

P R Vittel
Partner
Membership Number: 018111
UDIN: 26018111IGKNOJ4620

Coimbatore
14th August, 2026