| General information about company | |
|---|---|
| Scrip code* | 500342 |
| NSE Symbol* | PRUDMOULI |
| MSEI Symbol* | NOTLISTED |
| ISIN* | INE024E01016 |
| Name of company | PRUDENTIAL SUGAR CORPORATION LIMITED |
| Type of company | Main Board |
| Class of security | Equity |
| Date of start of financial year | 01-04-2024 |
| Date of end of financial year | 31-03-2025 |
| Date of board meeting when results were approved | 30-05-2025 |
| Date on which prior intimation of the meeting for considering financial results was informed to the exchange | 09-05-2025 |
| Description of presentation currency | INR |
| Level of rounding | Lakhs |
| Reporting Type | Quarterly |
| Reporting Quarter | Fourth quarter |
| Nature of report standalone or consolidated | Consolidated |
| Whether results are audited or unaudited for the quarter ended | Audited |
| Whether results are audited or unaudited for the Year to date for current period ended/year ended | Audited |
| Segment Reporting | Single segment |
| Description of single segment | SUGAR MANUFACTURING AND TRADING |
| Start date and time of board meeting | 30-05-2025 15:00 |
| End date and time of board meeting | 30-05-2025 19:00 |
| Whether cash flow statement is applicable on company | Yes |
| Type of cash flow statement | Cash Flow Indirect |
| Declaration of unmodified opinion or statement on impact of audit qualification | Statement on impact of audit qualification |

| Financial Results – Ind-AS | | | | |
|---|---|---|---|---|
| **Particulars** | | 3 months/ 6 months ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) | |
| | Date of start of reporting period | 01-01-2025 | 01-04-2024 | |
| | Date of end of reporting period | 31-03-2025 | 31-03-2025 | |
| | Whether results are audited or unaudited | Audited | Audited | |
| | Nature of report standalone or consolidated | Consolidated | Consolidated | |
| **Part I** | **Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.** | | | |
| **1** | **Income** | | | |
| | Revenue from operations | 694.4 | 9240.52 | |
| | Other income | 344.83 | 1290.56 | |
| | **Total income** | **1039.23** | **10531.08** | |
| **2** | **Expenses** | | | |
| (a) | Cost of materials consumed | 0 | 0 | |
| (b) | Purchases of stock-in-trade | 693.33 | 9144.5 | |
| (c) | Changes in inventories of finished goods, work-in-progress and stock-in-trade | 0 | 0 | |
| (d) | Employee benefit expense | 16.8 | 98.9 | |
| (e) | Finance costs | 102.61 | 332.67 | |
| (f) | Depreciation, depletion and amortisation expense | 0.21 | 0.86 | |
| **(g)** | **Other Expenses** | | | |
| 1 | Other Expenses | 60.44 | 151.81 | |
| | **Total other expenses** | **60.44** | **151.81** | |
| | **Total expenses** | **873.39** | **9728.74** | |
| 3 | **Total profit before exceptional items and tax** | **165.84** | **802.34** | |
| 4 | Exceptional items | 0 | 0 | |
| **5** | **Total profit before tax** | **165.84** | **802.34** | |
| **6** | **Tax expense** | | | |
| 7 | Current tax | 56.44 | 228.27 | |
| 8 | Deferred tax | 0 | 0 | |
| **9** | **Total tax expenses** | **56.44** | **228.27** | |
| 10 | Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement | 0 | 0 | |
| **11** | **Net Profit Loss for the period from continuing operations** | **109.4** | **574.07** | |
| 12 | Profit (loss) from discontinued operations before tax | 0 | 0 | |
| 13 | Tax expense of discontinued operations | 0 | 0 | |
| **14** | **Net profit (loss) from discontinued operation after tax** | **0** | **0** | |
| 15 | Share of profit (loss) of associates and joint ventures accounted for using equity method | 0 | 0 | |
| **16** | **Total profit (loss) for period** | **109.4** | **574.07** | |
| 17 | Other comprehensive income net of taxes | 0 | 0 | |
| **18** | **Total Comprehensive Income for the period** | **109.4** | **574.07** | |
| **19** | **Total profit or loss, attributable to** | | | |
| | Profit or loss, attributable to owners of parent | | | |
| | Total profit or loss, attributable to non-controlling interests | | | |
| **20** | **Total Comprehensive income for the period attributable to** | | | |
| | Comprehensive income for the period attributable to owners of parent | | | |
| | Total comprehensive income for the period attributable to owners of parent non-controlling interests | | | |
| **21** | **Details of equity share capital** | | | |

| | | | | |
|---|---|---|---|---|
| | Paid-up equity share capital | 3225.2 | 3225.2 | |
| | Face value of equity share capital | 10 | 10 | |
| 22 | Reserves excluding revaluation reserve | | 0 | |
| **23** | **Earnings per share** | | | |
| **i** | **Earnings per equity share for continuing operations** | | | |
| | Basic earnings (loss) per share from continuing operations | 0.34 | 1.78 | |
| | Diluted earnings (loss) per share from continuing operations | 0.33 | 1.74 | |
| **ii** | **Earnings per equity share for discontinued operations** | | | |
| | Basic earnings (loss) per share from discontinued operations | 0 | 0 | |
| | Diluted earnings (loss) per share from discontinued operations | 0 | 0 | |
| **iii** | **Earnings per equity share (for continuing and discontinued operations)** | | | |
| | Basic earnings (loss) per share from continuing and discontinued operations | 0.34 | 1.78 | |
| | Diluted earnings (loss) per share from continuing and discontinued operations | 0.33 | 1.74 | |
| 24 | Debt equity ratio | | | Textual Information( 1) |
| 25 | Debt service coverage ratio | | | Textual Information( 2) |
| 26 | Interest service coverage ratio | | | Textual Information( 3) |
| **27** | **Disclosure of notes on financial results** | **Textual Information(4)** | | |

| Text Block | |
|---|---|
| Textual Information(4) | 1. The above Consolidated Financial results have been approved and taken on to record by the board of Directors and audit committee at its meeting held on May 30, 2025<br><br>2. The company has adopted Indian Accounting Standard ("Ind As") with effect from April 1, 2017. Accordingly, the financial results for the quarter and Year ended March 31, 2025 have been prepared in accordance with Ind AS, the recognition and measurement principles laid down under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India.<br><br>3. Previous period's figures have been regrouped wherever necessary to conform to this period's classification. Certain figures apparently do not add up because of rounding off but are wholly accurate in themselves.<br><br>4. The management has assessed the Identification of reportable segments in accordance with the requirement of the Ind-AS 108 Operating Segment and believes that the Company has only one reportable segment namely "Sugar Manufacturing and Trading". |

| Statement of Asset and Liabilities | | |
|---|---|---|
| | Particulars | Year ended (dd-mm-yyyy) |
| | Date of start of reporting period | 01-04-2024 |
| | Date of end of reporting period | 31-03-2025 |
| | Whether results are audited or unaudited | Audited |
| | Nature of report standalone or consolidated | Consolidated |
| | **Assets** | |
| **1** | **Non-current assets** | |
| | Property, plant and equipment | 257.75 |
| | Capital work-in-progress | |
| | Investment property | |
| | Goodwill | 0 |
| | Other intangible assets | 0 |
| | Intangible assets under development | |
| | Biological assets other than bearer plants | |
| | Investments accounted for using equity method | |
| | **Non-current financial assets** | |
| | Non-current investments | 82.87 |
| | Trade receivables, non-current | 12.88 |
| | Loans, non-current | 0 |
| | Other non-current financial assets | |
| | **Total non-current financial assets** | **95.75** |
| | Deferred tax assets (net) | |
| | Other non-current assets | |
| | **Total non-current assets** | **353.5** |
| **2** | **Current assets** | |
| | Inventories | 0 |
| | **Current financial asset** | |
| | Current investments | 0 |
| | Trade receivables, current | 0 |
| | Cash and cash equivalents | 43.99 |
| | Bank balance other than cash and cash equivalents | 0 |
| | Loans, current | 9527.03 |
| | Other current financial assets | 7906.17 |
| | **Total current financial assets** | **17477.19** |
| | Current tax assets (net) | |
| | Other current assets | 0 |
| | Total current assets | 17477.19 |
| 3 | Non-current assets classified as held for sale | |
| 4 | Regulatory deferral account debit balances and related deferred tax Assets | 1525.93 |
| | Total assets | 19356.62 |
| | **Total current assets** | 17477.19 |
| 3 | Non-current assets classified as held for sale | |
| 4 | Regulatory deferral account debit balances and related deferred tax Assets | 1525.93 |
| | **Total assets** | 19356.62 |
| | **Equity and liabilities** | |
| **1** | **Equity** | |
| | **Equity attributable to owners of parent** | |
| | Equity share capital | 3633.2 |
| | Other equity | 7579.41 |

| | | |
|---|---|---|
| | **Total equity attributable to owners of parent** | 11212.61 |
| | Non controlling interest | |
| | **Total equity** | 11212.61 |
| **2** | **Liabilities** | |
| | **Non-current liabilities** | |
| | **Non-current financial liabilities** | |
| | Borrowings, non-current | 4243.36 |
| | **Trade Payables, non-current** | |
| | (A) Total outstanding dues of micro enterprises and small enterprises | |
| | (B) Total outstanding dues of creditors other than micro enterprises and small enterprises | |
| | **Total Trade payable** | |
| | Other non-current financial liabilities | |
| | **Total non-current financial liabilities** | 4243.36 |
| | Provisions, non-current | 0 |
| | Deferred tax liabilities (net) | |
| | Deferred government grants, Non-current | |
| | Other non-current liabilities | |
| | **Total non-current liabilities** | 4243.36 |
| | **Current liabilities** | |
| | **Current financial liabilities** | |
| | Borrowings, current | 591.94 |
| | **Trade Payables, current** | |
| | (A) Total outstanding dues of micro enterprises and small enterprises | 0.55 |
| | (B) Total outstanding dues of creditors other than micro enterprises and small enterprises | 0 |
| | **Total Trade payable** | 0.55 |
| | Other current financial liabilities | 542.41 |
| | **Total current financial liabilities** | 1134.9 |
| | Other current liabilities | 1801.46 |
| | Provisions, current | 964.29 |
| | Current tax liabilities (Net) | 0 |
| | Deferred government grants, Current | |
| | **Total current liabilities** | 3900.65 |
| 3 | Liabilities directly associated with assets in disposal group classified as held for sale | |
| 4 | Regulatory deferral account credit balances and related deferred tax liability | |
| | **Total liabilities** | 8144.01 |
| | **Total equity and liabilities** | 19356.62 |
| | **Disclosure of notes on assets and liabilities** | **Textual Information(1)** |

| Other Comprehensive Income | | | |
|---|---|---|---|
| | Date of start of reporting period | 01-01-2025 | 01-04-2024 |
| | Date of end of reporting period | 31-03-2025 | 31-03-2025 |
| | Whether results are audited or unaudited | Audited | Audited |
| | Nature of report standalone or consolidated | Consolidated | Consolidated |
| | Other comprehensive income [Abstract] | | |
| 1 | Amount of items that will not be reclassified to profit and loss | | |
| | Total Amount of items that will not be reclassified to profit and loss | | |
| 2 | Income tax relating to items that will not be reclassified to profit or loss | | |
| 3 | Amount of items that will be reclassified to profit and loss | | |
| | Total Amount of items that will be reclassified to profit and loss | | |
| 4 | Income tax relating to items that will be reclassified to profit or loss | | |
| 5 | Total Other comprehensive income | | |

| Cash flow statement, indirect | | |
|---|---|---|
| Particulars | | Year ended (dd-mm-yyyy) |
| | Date of start of reporting period | 01-04-2024 |
| | Date of end of reporting period | 31-03-2025 |
| | Whether results are audited or unaudited | Audited |
| | Nature of report standalone or consolidated | Consolidated |
| Part I | Blue color marked fields are non-mandatory. | |
| 1 | Statement of cash flows | |
| | Cash flows from used in operating activities | |
| | Profit before tax | 802.34 |
| **2** | **Adjustments for reconcile profit (loss)** | |
| | Adjustments for finance costs | 332.67 |
| | Adjustments for decrease (increase) in inventories | 0 |
| | Adjustments for decrease (increase) in trade receivables, current | 852.31 |
| | Adjustments for decrease (increase) in trade receivables, non-current | 0 |
| | Adjustments for decrease (increase) in other current assets | -5285.29 |
| | Adjustments for decrease (increase) in other non-current assets | 0 |
| | Adjustments for other financial assets, non-current | 0 |
| | Adjustments for other financial assets, current | 0 |
| | Adjustments for other bank balances | 0 |
| | Adjustments for increase (decrease) in trade payables, current | 0 |
| | Adjustments for increase (decrease) in trade payables, non-current | -0.4 |
| | Adjustments for increase (decrease) in other current liabilities | 1314.15 |
| | Adjustments for increase (decrease) in other non-current liabilities | 0 |
| | Adjustments for depreciation and amortisation expense | 0.86 |
| | Adjustments for impairment loss reversal of impairment loss recognised in profit or loss | 0 |
| | Adjustments for provisions, current | 0 |
| | Adjustments for provisions, non-current | 0 |
| | Adjustments for other financial liabilities, current | 0 |
| | Adjustments for other financial liabilities, non-current | 0 |
| | Adjustments for unrealised foreign exchange losses gains | 0 |
| | Adjustments for dividend income | 0 |
| | Adjustments for interest income | 0 |
| | Adjustments for share-based payments | 0 |
| | Adjustments for fair value losses (gains) | 0 |
| | Adjustments for undistributed profits of associates | 0 |
| | Other adjustments for which cash effects are investing or financing cash flow | 0 |
| | Other adjustments to reconcile profit (loss) | 0 |
| | Other adjustments for non-cash items | 0 |
| | Share of profit and loss from partnership firm or association of persons or limited liability partnerships | 0 |
| | **Total adjustments for reconcile profit (loss)** | **-2785.7** |
| | **Net cash flows from (used in) operations** | **-1983.36** |
| | Dividends received | 0 |
| | Interest paid | 0 |
| | Interest received | 0 |
| | Income taxes paid (refund) | 0 |
| | Other inflows (outflows) of cash | 0 |
| | **Net cash flows from (used in) operating activities** | **-1983.36** |
| **3** | **Cash flows from used in investing activities** | |
| | Cash flows from losing control of subsidiaries or other businesses | 0 |

| | | |
|---|---|---|
| | Cash flows used in obtaining control of subsidiaries or other businesses | 0 |
| | Other cash receipts from sales of equity or debt instruments of other entities | 0 |
| | Other cash payments to acquire equity or debt instruments of other entities | 0 |
| | Other cash receipts from sales of interests in joint ventures | 0 |
| | Other cash payments to acquire interests in joint ventures | 0 |
| | Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships | 0 |
| | Cash payment for investment in partnership firm or association of persons or limited liability partnerships | 0 |
| | Proceeds from sales of property, plant and equipment | 0 |
| | Purchase of property, plant and equipment | 0 |
| | Proceeds from sales of investment property | 0 |
| | Purchase of investment property | 0 |
| | Proceeds from sales of intangible assets | 0 |
| | Purchase of intangible assets | 0 |
| | Proceeds from sales of intangible assets under development | 0 |
| | Purchase of intangible assets under development | 0 |
| | Proceeds from sales of goodwill | 0 |
| | Purchase of goodwill | 0 |
| | Proceeds from biological assets other than bearer plants | 0 |
| | Purchase of biological assets other than bearer plants | 0 |
| | Proceeds from government grants | 0 |
| | Proceeds from sales of other long-term assets | 0 |
| | Purchase of other long-term assets | 0 |
| | Cash advances and loans made to other parties | 0 |
| | Cash receipts from repayment of advances and loans made to other parties | 0 |
| | Cash payments for future contracts, forward contracts, option contracts and swap contracts | 0 |
| | Cash receipts from future contracts, forward contracts, option contracts and swap contracts | 0 |
| | Dividends received | 0 |
| | Interest received | 0 |
| | Income taxes paid (refund) | 0 |
| | Other inflows (outflows) of cash | 0 |
| | **Net cash flows from (used in) investing activities** | **0** |
| **4** | **Cash flows from used in financing activities** | |
| | Proceeds from changes in ownership interests in subsidiaries | 0 |
| | Payments from changes in ownership interests in subsidiaries | 0 |
| | Proceeds from issuing shares | 0 |
| | Proceeds from issuing other equity instruments | -27.58 |
| | Payments to acquire or redeem entity's shares | 0 |
| | Payments of other equity instruments | 0 |
| | Proceeds from exercise of stock options | 0 |
| | Proceeds from issuing debentures notes bonds etc | 0 |
| | Proceeds from borrowings | 1800.21 |
| | Repayments of borrowings | 0 |
| | Payments of lease liabilities | 0 |
| | Dividends paid | 0 |
| | Interest paid | 332.67 |
| | Income taxes paid (refund) | 0 |
| | Other inflows (outflows) of cash | 0 |
| | **Net cash flows from (used in) financing activities** | **1439.96** |
| | **Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes** | **-543.4** |
| **5** | **Effect of exchange rate changes on cash and cash equivalents** | |
| | Effect of exchange rate changes on cash and cash equivalents | 0 |
| | **Net increase (decrease) in cash and cash equivalents** | **-543.4** |

| | | |
|---|---|---|
| | Cash and cash equivalents cash flow statement at beginning of period | 587.39 |
| | **Cash and cash equivalents cash flow statement at end of period** | **43.99** |

| Details of Impact of Audit Qualification | | | |
|---|---|---|---|
| Whether results are audited or unaudited | | Audited | |
| Declaration of unmodified opinion or statement on impact of audit qualification | | Statement on impact of audit qualification | |
| Auditor's opinion | | Qualified opinion | |
| Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Consolidated results | | | |
| | Audit firm's name | Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI | Certificate valid upto |
| 1 | PPKG & CO | Yes | 31-01-2026 |

| Financial details | | | |
|---|---|---|---|
| Sr. | Particulars | Audited Figures (as reported before adjusting for qualifications) | Adjusted Figures (audited figures after adjusting for qualifications) |
| 1 | Turnover / Total income | 10531.07 | 10531.07 |
| 2 | Total Expenditure | 9728.74 | 9728.74 |
| 3 | Net Profit/(Loss) | 574.07 | 574.07 |
| 4 | Earnings Per Share | 1.78 | 1.78 |
| 5 | Total Assets | 19356.62 | 19356.62 |
| 6 | Total Liabilities | 8144.01 | 8144.01 |
| 7 | Net Worth | 11212.61 | 11212.61 |

| Audit qualification | | | | | | | |
|---|---|---|---|---|---|---|---|
| Sr. | Details of Audit Qualification | Type of Audit Qualification | Frequency of qualification | For Audit Qualification(s) where the impact is quantified by the auditor | For Audit Qualification(s) where the impact is not quantified by the auditor | | |
| | | | | Management's Views | (i) Management's estimation on the impact of audit qualification | (ii) If management is unable to estimate the impact, reasons for the same | Auditors' Comments on (i) or (ii) above |
| 1 | Textual Information(1) | Qualified opinion | Repetitive | Textual Information(2) | Textual Information(3) | Textual Information(4) | Textual Information(5) |
| 2 | Textual Information(6) | Qualified opinion | Repetitive | Textual Information(7) | Textual Information(8) | Textual Information(9) | Textual Information(10) |
| 3 | Textual Information(11) | Qualified opinion | Repetitive | Textual Information(12) | Textual Information(13) | Textual Information(14) | Textual Information(15) |
| 4 | Textual Information(16) | Qualified opinion | Repetitive | Textual Information(17) | Textual Information(18) | Textual Information(19) | Textual Information(20) |

| Text Block | |
|---|---|
| Textual Information(1) | The accounts of the company are not prepared as per the IND AS norms, |
| Textual Information(2) | As mentioned by the Statutory Auditors, the Financial Statements of the Company have been prepared as per IND AS and this being the first year of adoption of the IND AS, re-grouping of all Assets and Liabilities with respect to their FMV has not been done and the Company is in the process of doing the same. The Management of the Company opines that there will not be any impact of Audit qualification of the same on the Financial Statements of the Company drawn as on 31.03.2025 |
| Textual Information(3) | NOT ASCERTAINABLE |
| Textual Information(4) | As mentioned by the Statutory Auditors, the Financial Statements of the Company have been prepared as per IND AS and this being the first year of adoption of the IND AS, re-grouping of all Assets and Liabilities with respect to their FMV has not been done and the Company is in the process of doing the same. The Management of the Company opines that there will not be any impact of Audit qualification of the same on the Financial Statements of the Company drawn as on 31.03.2025 |
| Textual Information(5) | NOT ASCERTAINABLE |
| Textual Information(6) | Advances have been paid/received to/from various parties, the details, confirmation/reconciliation /purpose is yet to be provided, |
| Textual Information(7) | As mentioned by the Statutory Auditors, the Financial Statements of the Company have been prepared as per IND AS and this being the first year of adoption of the IND AS, re-grouping of all Assets and Liabilities with respect to their FMV has not been done and the Company is in the process of doing the same. The Management of the Company opines that there will not be any impact of Audit qualification of the same on the Financial Statements of the Company drawn as on 31.03.2025 |
| Textual Information(8) | NOT ASCERTAINABLE |
| Textual Information(9) | As mentioned by the Statutory Auditors, the Financial Statements of the Company have been prepared as per IND AS and this being the first year of adoption of the IND AS, re-grouping of all Assets and Liabilities with respect to their FMV has not been done and the Company is in the process of doing the same. The Management of the Company opines that there will not be any impact of Audit qualification of the same on the Financial Statements of the Company drawn as on 31.03.2025 |
| Textual Information(10) | NOT ASCERTAINABLE |
| Textual Information(11) | 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, |
| Textual Information(12) | There are no balances in respect of Secured Loans, Un-secured Loans (Borrowings), and Current Assets, other non-current Assets, Current liabilities and non-current liabilities and as such the Management, to the best of their knowledge, confirms that the Audit qualification in this regard will not have any impact on the Financial Statements drawn as on 31.03.2025 |
| Textual Information(13) | NOT ASCERTAINABLE |
| Textual Information(14) | There are no balances in respect of Secured Loans, Un-secured Loans (Borrowings), and Current Assets, other non-current Assets, Current liabilities and non-current liabilities and as such the Management, to the best of their knowledge, confirms that the Audit qualification in this regard will not have any impact on the Financial Statements drawn as on 31.03.2025 |
| Textual Information(15) | NOT ASCERTAINABLE |
| Textual Information(16) | 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, |
| Textual Information(17) | The qualification with regards to the legal cases pending before the Honble Courts and other Government Authorities, the Management, to the best of their knowledge, confirms that all the said cases are sub-judice as on date and do not have any material impact, least of all, any financial impact on the Financial Statements of the Company drawn as on 31.03.2025 |
| Textual Information(18) | NOT ASCERTAINABLE |
| Textual Information(19) | The qualification with regards to the legal cases pending before the Honble Courts and other Government Authorities, the Management, to the best of their knowledge, confirms that all the said cases are sub-judice as on date and do not have any material impact, least of all, any financial impact on the Financial Statements of the Company drawn as on 31.03.2025 |
| Textual Information(20) | NOT ASCERTAINABLE |

| Signatories details | |
|---|---|
| Name of CEO / Managing director | VINOD KUMAR BAID |
| Name of CFO | ANIT SURANA |
| Name of audit committee chairman | DILIP RAJ SINGHVI |
| Name of statutory auditor | GIRIDHATI LAL TOSHNIWAL |
| Name of other signatory, if any, with designation | |
| Place | HYDERABAD |
| Date | 29-05-2025 |