



Prudential Sugar Corporation Limited

Regd. Office : "Akash Ganga" Plot No. 144, Srinagar Colony, Hyderabad - 500 073. T.S. INDIA
Tel : +91-40-67334412, Fax : +91-40-67334433 | Email : pscl.secretarial@gmail.com | www.prudentialsugar.com
CIN : L15432TG1990PLC032731

Ref: PSCL/SE/2025-26/May -

Date: 30/05/2025

To
The General Manager,
Corporate Relations Department,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, **Mumbai - 400001.**
Maharashtra State, India.
Script Code: 500342

To
Asst Vice President,
National Stock Exchange of India Limited
Exchange Plaza Block G, C 1,
Bandra Kurla Complex, G Block, Bandra East,
Mumbai - 400051.
Maharashtra State, India.
Script Code: PRUDMOULI

To
The Calcutta Stock Exchange Limited,
#7, Lyons Range, Murgighata,
Dalhousie, **Kolkata - 700001,**
West Bengal State, India.
Script Code: 026037

Dear Sir/Madam,

**Sub: Outcome of Board Meeting held on Friday, May 30, 2025 of
Prudential Sugar Corporation Limited.
Ref: Regulation 33 & 47 of SEBI (LODR) Regulations, 2015**

In just concluded Meeting of the Board of Directors of the Company, the Board has considered and approved:

1. Audited (Standalone and Consolidated) Financial Statements for the 4th Quarter and Year Ended March 31, 2025 (annexed herewith).
2. Limited Review Report from the Statutory Auditors on Audited (Standalone and Consolidated) Financial Statements for the 4th Quarter and Year Ended March 31, 2025 (annexed herewith).

We hereby inform you that the Board Meeting had commenced at 03:00 PM and concluded at 07:00 PM, for your information.

This intimation is also uploaded on the company website: www.prudentialsugar.com

We request you to take the above information on record and acknowledge receipt of the same.

Thanking you,

Yours Truly,
For Prudential Sugar Corporation Limited


Authorised Signatory

Encl.: as above



PRUDENTIAL SUGAR CORPORATION LIMITED

CIN: L15432TG1990PLC032731


Reg off Add: Akash Ganga, 04th Floor, Plot No.144, Srinagar Colony, Hyderabad - 500 073, Telangana State, India

S.No.	Part - I: Consolidated Statement of Audited Results for the Quarter Ended March 31, 2025	3 Months Ended			Year Ended	Year Ended
		31-03-2025 Audited	31-12-2024 Un-Audited	31-03-2024 Audited	(31-03-2025) Audited	(31-03-2024) Audited
	Particulars					
1	Revenue					
	a) Income from operations	694.40	3,229.67	7,095.88	9,240.52	10,483.54
	b) Other Income	344.83	287.24	172.18	1,290.56	809.76
	Total Revenue (a+b)	1,039.23	3,516.91	7,268.06	10,531.08	11,293.30
2	Expenses					
	a) Cost of Materials Consumed	-	-	-	-	-
	b) Purchase of stock-in-trade	693.33	3,210.16	6,566.66	9,144.50	9,610.14
	c) Changes in inventories of finished goods, work-in-progress and stock-in-Trade	-	-	-	-	-
	d) Employee benefits expenses	16.80	27.89	52.43	98.90	102.36
	e) Finance Cost	102.61	99.03	79.35	332.67	79.35
	f) Depreciation and amortization expense	0.21	0.21	0.24	0.86	0.95
	g) Other expenses	60.44	30.48	479.97	151.81	613.30
	Total Expenses	873.39	3,367.77	7,178.65	9,728.74	10,406.10
3	Profit / (Loss) from operations before exceptional items (1-2)	165.84	149.14	89.41	802.34	887.20
4	Exceptional Items	-	-	43.46	-	43.46
5	Profit / (Loss) from before tax (3+4)	165.84	149.14	45.95	802.34	843.74
6	Tax Expense					
	(a) Current Tax	56.44	38.33	-3.95	228.27	218.03
	(b) Deffered Tax	-	-	-	-	-
7	Net Profit / (Loss) after tax but before prior period items (5-6)	109.40	110.81	49.90	574.07	625.70
8	Prior period Item	-	-	-	-	-
9	Net Profit / (Loss) after taxes, Extraordinary items, Prior period items (7+8)	109.40	110.81	49.90	574.07	625.70
10	Other Comprehensive Income					
	(A) (i) Items that will not be reclassified to profit or loss					
	(ii) Income-tax relating to items that will not be reclassified to profit or loss					
	(B) (i) Items that will be reclassified to profit or loss					
	(ii) Income-tax relating to items that will be reclassified to profit or loss					
	Other Comprehensive Income (net)					
11	Total Comprehensive Income for the Period (9+10)	109.40	110.81	49.90	574.07	625.70
12	Paid-up equity share capital of Rs. 10 Each	3,225.20	3,225.20	3,225.20	3,225.20	3,225.20
13	Other Equity					
14	i) Earnings Per Share (before extraordinary items) (of Rs. 10/- each) (not annualized):					
	a) Basic	0.34	0.34	0.15	1.78	1.94
	b) Diluted	0.33	0.34	0.15	1.74	1.94
	ii) Earnings Per Share (after extraordinary items) (of Rs. 10/- each) (not annualized):					
	a) Basic	0.34	0.34	0.15	1.78	1.94
	b) Diluted	0.33	0.34	0.15	1.74	1.94
	See accompanying note to the Financial Results					

Note:

- The above Consolidated Financial results have been approved and taken on to record by the board of Directors at its meeting held on May 30, 2025
- 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.
- 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".
- The Consolidated Financial Results of Prudential Sugar Corporation Limited (The Holding Company) and its subsidiaries (together referred to as 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 Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules thereafter, for the year ended March 31, 2025 have been audited by the Statutory Auditors of the Company.
- The Consolidated Financial Results for the year ended 31st March 2025 have been reviewed by the Audit Committee and approved by the Board of Directors of the Holding Company at their respective Meetings held on May 30, 2025 and have been audited by the Statutory Auditors of the Holding Companies.
- The Statement includes the result for the Quarter ended March 31, 2025 being the balancing figure between Audited Figures in respect of the full Financial Year ended March 31, 2025 and the Figures for the nine months period ended December 31, 2024, which was subjected to Limited Review.

For Prudential Sugar Corporation Limited



Vinod Kumar Baid
Chairman & Director
DIN: 00010142



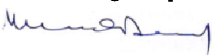
Date: 30.05.2025
Place: Hyderabad

PRUDENTIAL SUGAR CORPORATION LIMITED

Part - II : Consolidated Statement of Assets and Liabilities		Amount in Rs. Lakhs	
S.No.	Particulars	As at March 31, 2025 (Audited)	As at March 31, 2024 (Audited)
A	ASSETS		
1	Non-Current Assets		
	a) Property, Plant and Equipment	257.75	258.61
	b) Capital Work-in-progress		
	c) Right-of-use assets		
	d) Other intangible Assets		
	e) Financial Assets		
	i) Investments	82.87	55.28
	ii) Loans		
	iii) Trade Receivables	12.88	
	iii) Other Financial Assets		
	f) Deferred tax Assets (net)		
	g) Other Non-Current Assets		
	Total Non-Current Assets	353.50	313.89
2	Current Assets		
	a) Inventories		
	b) Financial Assets		
	i) Investments		
	ii) Trade Receivables	0.00	865.19
	ii) Cash and Cash Equivalents	43.99	587.40
	iv) Bank Balance other than (iii) above		
	v) Loans	9527.03	7857.76
	vi) Other Advances	7906.17	4290.15
	c) Current Tax Assets (net)		
	d) Other Current Assets		
	e) Deferred Tax Assets	1525.94	1525.94
	Total Current Assets	19003.13	15126.44
	Total Assets (A)	19356.62	15440.32
B	EQUITY AND LIABILITIES		
1	Equity		
	a) Equity Share Capital	3633.20	3633.20
	b) Other Equity	7579.41	7005.34
	Total Equity	11212.61	10638.54
2	Liabilities		
	Non-Current Liabilities		
	a) Financial Liabilities		
	i) Borrowings	4243.36	2402.27
	ii) Trade Payables		
	a. Total outstanding dues of Micro and Small Enterprises		
	b. Total Outstanding dues of Creditors other than (a. above)		
	iii) Other Financial Liabilities		
	b) Provisions		
	c) Deferred Tax Liabilities (net)		
	d) Other Non-Current Liabilities		
	Total Non-Current Liabilities	4243.36	2402.27
3	Current Liabilities		
	a) Financial Liabilities		
	i) Borrowings	591.94	632.83
	ii) Trade Payables	0.55	0.95
	a. Total outstanding dues of Micro and Small Enterprises		
	b. Total Outstanding dues of Creditors other than (a. above)		
	iii) Other Financial Liabilities	542.41	542.41
	iv) Lease Liabilities		
	b) Other Current Liabilities	1801.46	487.30
	c) Provisions	964.29	736.02
	d) Current Tax Liabilities (net)		
	Total Current Liabilities	3900.65	2399.51
	Total Liabilities (2+3)	8144.01	4801.78
	Total Equity and Liabilities (1+2+3)	19356.62	15440.32

PRUDENTIAL SUGAR CORPORATION LIMITED			
Part - II : Consolidated Cash Flow Statement			Amount in Rs. Lakhs
S.No.	Particulars	As at March 31, 2025 (Audited)	As at March 31, 2024 (Audited)
A	Cash flow from Operating Activities		
	Profit after Tax	574.07	625.70
	Adjustments for:		
	a. Depreciation and amortization expense	0.86	0.95
	b. Unrealized Foreign Exchange (gain)		
	c. Loss on Property, plant and equipment sold or discarded		
	d. Allowances for expected credit Losses		
	e. Provision for obsolete and slow moving capital work-in-progress		
	f. Provision for obsolete and slow moving stores and spares, written back		
	g. Allowances for expected credit loss or longer required, written back		
	h. Liabilities/Provisions no longer required, written back		
	i. Finance Costs	332.67	79.3522
	j. Interest Income on deposits with banks		
	k. Income from investment in mutual funds		
	l. Dividend income on investments in associates		
	m. Other income		
	Operating profit before working capital changes	907.60	706.00
	Changes in Working Capital:		
	Adjustments for (increase)/decrease		
	a. Financial Assets		
	b. Current Assets		
	c. Other Financial current assets	-5285.29	-1449.46
	d. Inventories		
	e. Trade Receivables	852.31	-853.85
	e.Non-Current Assets		
	Adjustments for (increase)/decrease		
	a.Current Liabilities	1314.15	-988.39
	b. Non- Current Liabilities	0	0
	c. Trade payables	-0.40	-2.46
	d. Other Financial Liabilities	0.00	-65.00
	d. Provisions	228.27	218.04
	Cash flow generated from Operating activities (gross)	-1983.36	-2435.12
	Less: Income-tax paid (net)		
	Net Cash flow generated from operating Activities (A)	-1983.36	-2435.12
B	Cash flow from Investing Activities		
	a. Payment for purchase of property, plant and equipment (including other intangible assets, capital work-in-progress, capital advances and creditors for capital goods)		
	b. (Investment) in bank deposits with maturity more than three months		
	c. Maturity of bank deposits with maturity more than three months		
	d. Movement in restricted bank balance		
	e. (investment) in Shares	-27.5854	
	f. Proceeds from sale of mutual funds		
	g. Interest received on term deposits with banks		
	h. Dividend received from associates		
	i. Other Income		
	Net cash flow (used in) investing activities (B)	-27.5854	0
c	Cash flow from financing activities		
	a. Payment of lease liabilities		
	b. Term loan	1800.21	3023.83
	c. Interest paid	-332.67	-79.3522
	Net cash flow (used in) financing activities (c)	1467.54	2944.4778
D	Net increase/decrease in cash and cash equivalents (A+B+C)	-543.42	509.36
E	Cash and cash equivalents as at the beginning of the year	587.40	0.00
F	Cash and cash equivalents as at the end of the year	43.99	509.36
G	Cash and Cash equivalents at the end of the year		
	i. Balance with banks in current accounts	31.61	586.52
	ii. Cash on Hand	12.38	0.88
	iii. Balances with banks in fixed deposits with original maturity of less than three months	0.00	0.00
		43.99	587.40

For Prudential Sugar Corporation Limited


Vinod Kumar Baid
Chairman & Director
DIN: 00010142



Date: 30.05.2025
Place: Hyderabad

PRUDENTIAL SUGAR CORPORATION LIMITED

CIN: L15432TG1990PLC032731

S.No.	Part - I: Standalone Statement of Audited Results for the Quarter and Year Ended March 31, 2025	Rs. In Lakhs)			Year Ended (31-03-2025) Audited	Year Ended (31-03-2024) Audited
		3 Months Ended				
	Particulars	31-03-2025 Audited	31-12-2024 Un-Audited	31-03-2024 Audited		
1	Revenue					
	a) Income from operations	694.40	3,229.67	7,095.89	9,240.52	10,483.54
	b) Other Income	324.38	211.50	146.12	731.13	412.84
	Total Revenue (a+b)	1,018.77	3,441.18	7,242.00	9,971.65	10,896.38
2	Expenses					
	a) Cost of Materials Consumed	-	-	-	-	-
	b) Purchase of stock-in-trade	693.33	3,210.16	6,566.66	9,144.50	9,610.14
	c) Changes in inventories of finished goods, work-in-progress and stock-in-Trade	-	-	-	-	-
	d) Employee benefits expenses	12.70	16.28	52.43	55.44	84.66
	e) Finance Cost	102.34	97.88	79.35	331.25	79.35
	f) Depreciation and amortization expense	0.21	0.21	0.24	0.86	0.95
	g) Other expenses	55.19	27.08	478.21	141.00	605.24
	Total Expenses	863.77	3,351.62	7,176.89	9,673.05	10,380.34
3	Profit / (Loss) from operations before exceptional items (1-2)	155.00	89.56	65.11	298.60	516.04
4	Exceptional Items	-	-	43.46	-	43.46
5	Profit / (Loss) from before tax (3+4)	155.00	89.56	21.65	298.60	472.58
6	Tax Expense					
	(a) Current Tax	53.42	21.75	-10.71	88.13	114.78
	(b) Deferred Tax	-	-	-	-	-
7	Net Profit / (Loss) after tax but before prior period items (5-6)	101.58	67.81	32.36	210.47	357.80
8	Prior period Item	-	-	-	-	-
9	Net Profit / (Loss) after taxes, Extraordinary items, Prior period items (7+8)	101.58	67.81	32.36	210.47	357.80
10	Other Comprehensive Income					
	(A) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income-tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	(B) (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income-tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Other Comprehensive Income (net)	-	-	-	-	-
11	Total Comprehensive Income for the Period (9+10)	101.58	67.81	32.36	210.47	357.80
12	Paid-up equity share capital of Rs.10 Each (Fully Paid Up)	3,225.20	3,225.20	3,225.20	3,225.20	3,225.20
13	Other Equity					
14	i) Earnings Per Share (before extraordinary items) (of Rs.10/- each) (not annualized):					
	a) Basic	0.31	0.21	0.10	0.65	0.64
	b) Diluted	0.30	0.21	0.10	0.64	0.64
	ii) Earnings Per Share (after extraordinary items) (of Rs.10/- each) (not annualized):					
	a) Basic	0.31	0.21	0.10	0.65	0.64
	b) Diluted	0.30	0.21	0.10	0.64	0.64
	See accompanying note to the Financial Results					

Note:

- The Audited Interim condensed Standalone Financial Results of the Company for the Quarter and Year ended March 31, 2025 have been audited by the Statutory Auditors of the Company. The above Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective Meetings held on 30.05.2025
- Previous period's figures have been regrouped wherever necessary to confirm to this period's classification. Certain figures apparently do not add up because of rounding off but are wholly accurate in themselves.
- 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".
- The Statement includes the result for the Quarter ended March 31, 2025 being the balancing figure between Audited Figures in respect of the full Financial Year ended March 31, 2025 and the Figures for the nine months period ended December 31, 2024, which was subjected to Limited Review.

For Prudential Sugar Corporation Limited



Vinod Kumar Baid
Chairman & Director
DIN: 00010142



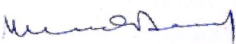
Date : 30.05.2025
Place : Hyderabad

PRUDENTIAL SUGAR CORPORATION LIMITED

Part - II : Standalone Statement of Assets and Liabilities		Amount in Rs. Lakhs	
S.No.	Particulars	As at March 31, 2025 (Audited)	As at March 31, 2024 (Audited)
A	ASSETS		
1	Non-Current Assets		
	a) Property, Plant and Equipment	14.75	15.61
	b) Capital Work-in-progress		
	c) Right-of-use assets		
	d) Other intangible Assets		
	e) Financial Assets		
	i) Investments	315.27	315.27
	ii) Loans		
	iii) Trade Receivables	12.88	865.19
	iii) Other Financial Assets		
	f) Deferred tax Assets (net)		
	g) Other Non-Current Assets		
	Total Non-Current Assets	342.90	1196.07
2	Current Assets		
	a) Inventories		
	b) Financial Assets		
	i) Investments		
	ii) Trade Receivables		
	ii) Cash and Cash Equivalents	42.67	586.82
	iv) Bank Balance other than (iii) above		
	v) Loans	6093.19	5830.91
	vi) Other Financial Assets	7633.75	3532.76
	c) Current Tax Assets (net)		
	d) Other Current Assets		
	e) Deffered Tax Assets	1525.94	1525.94
	Total Current Assets	15295.55	11476.43
	Total Assets (A)	15638.46	12672.50
B	EQUITY AND LIABILITIES		
1	Equity		
	a) Equity Share Capital	3633.20	3633.20
	b) Other Equity	5305.63	5095.16
	Total Equity	8938.83	8728.36
2	Liabilities		
	Non-Current Liabilities		
	a) Financial Liabilities		
	i) Borrowings	4243.36	2402.27
	ii) Trade Payables		
	iii) Other Financial Liabilities		
	b) Provisions		
	c) Deferred Tax Liabilities (net)		
	d) Other Non-Current Liabilities		
	Total Non-Current Liabilities	4243.36	2402.27
3	Current Liabilities		
	a) Financial Liabilities		
	i) Borrowings	591.94	632.83
	ii) Trade Payables	0.55	0.95
	iii) Other Financial Liabilities	292.40	292.40
	iv) Provisions	430.59	342.46
	b) Other Current Liabilities	1140.78	273.23
	c) Provisions		
	d) Current Tax Liabilities (net)		
	Total Current Liabilities	2456.26	1541.87
	Total Liabilities (2+3)		
	Total Equity and Liabilities (1+2+3)	15638.46	12672.50

PRUDENTIAL SUGAR CORPORATION LIMITED			
Part - II : Standalone Cash Flow Statement		Amount in Rs. Lacs	
S.No.	Particulars	As at March 31, 2025 (Audited)	As at March 31, 2024 (Audited)
A	Cash flow from Operating Activities		
	Profit after Tax	210.47	357.80
	<i>Adjustments for:</i>		
	a. Depreciation and amortization expense	0.86	0.95
	b. Sundry Balance written off		4.70
	c. Loss on Property, plant and equipment sold or discarded		
	d. Allowances for expected credit Losses		
	e. Provision for obsolete and slow moving capital work-in-progress		
	f. Provision for obsolete and slow moving stores and spares, written back		
	g. Allowances for expected credit loss or longer required, written back		
	h. Liabilities/Provisions no longer required, written back		
	i. Finance Costs		
	j. Interest Income	-627.88	-408.38
	k. Income from investment in mutual funds		
	l. Dividend income on investments in associates		
	m. Other income		
	Operating profit before working capital changes	-416.55	-44.93
	<i>Changes in Working Capital:</i>		
	<i>Adjustments for (increase)/decrease</i>		
	a. Financial Assets		
	b. Current Assets	-4363.28	-1029.68
	c. Inventories		
	d. Trade Receivables	852.31	-853.85
	e. Non - Current Assets		
	<i>Adjustments for (increase)/decrease</i>		
	a. Current Liabilities	867.55	-1041.65
	b. Other financial liabilities	1800.20	2958.83
	c. Trade payables	-0.40	-2.46
	d. Provisions	88.13	114.78
	e. Non-Current Liabilities		
	Cash flow generated from Operating activities (gross)	-1172.04	101.04
	Less: Income-tax paid (net)		
	Net Cash flow generated from operating Activities (A)	-1172.04	101.04
B	Cash flow from Investing Activities		
	a. Payment for purchase of property, plant and equipment (including other intangible assets, capital work-in-progress, capital advances and creditors for capital goods)		
	b. (Investment) in bank deposits with maturity more than three months		
	c. Maturity of bank deposits with maturity more than three months		
	d. Movement in restricted bank balance		
	e. (investment) in mutual funds		
	f. Proceeds from sale of mutual funds		
	g. Interest received on term deposits with banks		
	h. Dividend received from associates		
	i. Other Income	627.88	408.37
	Net cash flow (used in) investing activities (B)	627.88	408.37
c	Cash flow from financing activities		
	a. Long Term Loans & Advances Given		
	b. Dividend and dividend distribution tax paid		
	c. Interest paid		
	Net cash flow (used in) financing activities (c)	0	0
D	Net increase/decrease in cash and cash equivalents (A+B+C)	-544.16	509.41
E	Cash and cash equivalents as at the beginning of the year	586.82	77.41
F	Cash and cash equivalents as at the end of the year	42.67	586.82
G	Cash and Cash equivalents at the end of the year		
	i. Balance with banks in current accounts	30.86	586.52
	ii. Cash on Hand	11.81	0.31
	iii. Balances with banks in fixed deposits with original maturity of less than three months		
		42.67	586.82

For Prudential Sugar Corporation Limited



Vinod Kumar Baid
Chairman & Director
DIN: 00010142



Date: May 30, 2025
Place: Hyderabad

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

To,
The Board of Directors,
Prudential Sugar Corporation Limited

Opinion

We have audited the accompanying consolidated annual financial results of **Prudential Sugar Corporation Limited** (hereinafter referred to as the 'Holding Company') and its subsidiary M/s. Prudential Ammana Sugar Limited (Holding Company and its subsidiary together referred to as "the Group") for the year ended 31st March 2025, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('LODR Regulations').

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate audited financial statements /financial results/ financial information of the subsidiaries, the aforesaid consolidated financial results:

- i. include the annual financial results of the entities mentioned in **Annexure I** to the aforesaid consolidated annual financial results.
- ii. are presented in accordance with the requirements of Regulation 33 of the LODR Regulations in this regard; and
- iii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information of the Group for the year ended 31st March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Group, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in

“Other Matter” paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Based on our review conducted nothing has come to our attention , except as stated below, 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, subject to the below:

- The accounts of the company are not prepared as per the IND AS norms,
- Advances have been paid/received to/from various parties, the details, confirmation/reconciliation/purpose is yet to be provided,
- 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,
- 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,

The impact of all the above is unascertainable.

Board of Directors' Responsibilities for the Consolidated Financial Results

These Consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to

going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the LODR Regulations, as amended, to the extent applicable.

The Statement includes the results of Prudential Ammana Sugars Limited. (100% Wholly Subsidiary Company).

Other Matters

We did not audit the annual financial statements/ financial information of subsidiary Company included in the Statement, whose financial information (prior to consolidation adjustments) reflects total assets of 7655.77 Lakhs as at 31 March 2025, total revenues of 901.71 Lakhs (prior to consolidation adjustments), total net profit after tax of 363.60 Lakhs (prior to consolidation adjustments) and net cash outflows of 0.74 Lakhs (prior to consolidation adjustments) for the year ended on that date, as considered in the Statement. This annual financial statements / financial information have been audited by other auditors whose audit reports have been furnished to us by the management, and our opinion in so far as it relates to the amounts and disclosures included in respect of the subsidiary and is based solely on the audit reports of such other auditors, and the procedures performed by us as stated in paragraph 8 above.

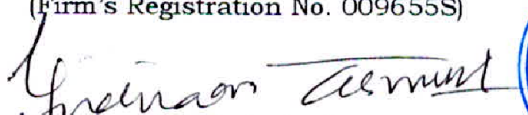
Our opinion, in so far as it relates to the amounts and disclosures included in respect of the subsidiary is based on the audit report of other auditors and the conversion adjustments prepared by the management of the Holding Company and audited by

us. Our opinion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditors.

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results/financial information certified by the Board of Directors.

This statement includes the consolidated Financial Results for the quarter ended 31st March 2025, being the balancing figure between the audited consolidated figures in respect of the full financial year and the published unaudited year to date consolidated figures up to the third quarter of the current financial year which were subject to limited review by us.

For PPKG & Co.
Chartered Accountants
(Firm's Registration No. 009655S)


Giridhari Lal Toshniwal
(Partner)
(Membership No. 205140)
UDIN No- 25205140BMOPCS5883



Place: Hyderabad
Date: 30th May 2025

Annexure I

List of entities included in consolidated annual financial results.

SL.No.	Name of the Company	Relationship
1	Prudential Ammana Sugar Limited	Subsidiary Company

Independent Auditor's Review Report on Standalone Unaudited Quarterly 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
Prudential Sugar Corporation Limited

Opinion

We have audited the accompanying standalone quarterly financial results of Prudential Sugar Corporation Limited (the company) for the quarter ended 31st March 2025 and the year to date results for the period from 1st April 2024 to 31st March 2025, attached herewith; being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the LODR Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended 31st March 2025 as well as the year to date results for the period from 1st April 2024 to 31st March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Based on our review conducted nothing has come to our attention , except as stated below, 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, subject to the below:

- The accounts of the company are not prepared as per the IND AS norms,
- Advances have been paid/received to/from various parties, the details, confirmation/reconciliation/purpose is still yet to be provided for few parties.
- 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,
- 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

The impact of all the above is unascertainable.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings,

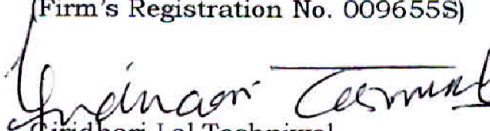
including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The standalone financial results include the results for the quarter ended 31 March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For PPKG & Co.
Chartered Accountants
(Firm's Registration No. 009655S)


Giridhari Lal Toshniwal
(Partner)
(Membership No. 205140)
UDIN: 25205140BMOPCR9856



Place: Hyderabad
Date: 30th May 2025

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along with Annual Consolidated Audited Financial Results

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2025
(See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

I.

#	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
8	Any other financial item(s) (as felt appropriate by the management)		

II. Audit Qualification (each audit qualification separately):

a. Details of Audit Qualification:

Following qualification have been given by the Auditors in the audit report on Standalone Financial Statements of the Company:

- The accounts of the company are not prepared as per the IND AS norms,
- Advances have been paid/received to/from various parties, the details, confirmation/reconciliation/purpose is yet to be provided,
- 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,
- 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,

b. **Type of Audit Qualification** : Qualified Opinion

c. **Frequency of qualification**: Third Time

d. **For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:** Not ascertainable

(i) **Management's estimation on the impact of audit qualification:** Not ascertainable

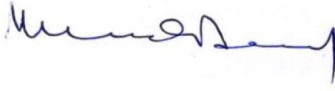


(ii) **If management is unable to estimate the impact, reasons for the same:**

As pointed out by the Statutory Auditors, the company has not obtained confirmation of balances of Advances, Deposits, Unsecured Loans, other liabilities, Trade Receivables,

Trade Payables and advance against Suppliers. The Company has made best of its efforts to obtain the same before signing the accounts for current financial year as well as for last financial year. Further, the management of the company confirms that balances shown in the books are true and correct as per their knowledge.

(iii) **Auditors' Comments on (i) or (ii) above:** Included in the Consolidated Auditors' report

III. Signatories:

<p>For Prudential Sugar Corporation Ltd.,</p>  <p>Vinod Baid Chairman & Director DIN #: 00010142</p>	<p>Statutory Auditor of the Company</p> <p>For PPKG & Co., Chartered Accountants FRN#009655S</p> <p>GIRDHARI LAL TOSHNIWAL <small>Digitally signed by GIRDHARI LAL TOSHNIWAL Date: 2025.05.30 18:05:47 +05'30'</small></p> <p>Giridhari Lal Toshniwal Partner Membership # 205140</p>
<p>For Prudential Sugar Corporation Ltd.,</p>  <p>Anit Surana Chief Financial Officer</p>	
<p>For Prudential Sugar Corporation Ltd.,</p>  <p>Dilip Raj Singhvi ID/Audit Committee Chairman DIN # 00898902</p>	

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along with Annual Standalone Audited Financial Results

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2025
(See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

I.

#	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
1	Turnover /Total Income	9971.65	9971.65
2	Total Expenditure	9673.05	9673.05
3	Net Profit / (loss)	210.47	210.47
4	Earnings per share	0.65	0.65
5	Total Assets	15638.46	15638.46
6	Total Liabilities	6699.63	6699.63
7	Net Worth	8938.83	8938.83
8	Any other financial item(s) (as felt appropriate by the management)	---	---

II. Audit Qualification (each audit qualification separately):

a. Details of Audit Qualification:

Following qualification have been given by the Auditors in the audit report on Standalone Financial Statements of the Company:

- The accounts of the company are not prepared as per the IND AS norms,
- Advances have been paid/received to/from various parties, the details, confirmation/reconciliation/purpose is still yet to be provided for few parties.
- 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,
- 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

b. **Type of Audit Qualification** : Qualified Opinion

c. **Frequency of qualification** : Third Time

d. **For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views** : Not ascertainable

(i) **Management's estimation on the impact of audit qualification** :
Not ascertainable





(ii) **If management is unable to estimate the impact, reasons for the same:**

As pointed out by the Statutory Auditors, the company has not obtained confirmation of balances of Advances, Deposits, Unsecured Loans, other liabilities, Trade Receivables,

Trade Payables and advance against Suppliers. The Company has made best of its efforts to obtain the same before signing the accounts for current financial year as well as for last financial year. Further, the management of the company confirms that balances shown in the books are true and correct as per their knowledge.

(iii) **Auditors' Comments on (i) or (ii) above:** Included in the Standalone Auditors' report

III. Signatories:

<p>For Prudential Sugar Corporation Ltd.,</p>  <p>Vinod Baid Chairman & Director DIN #: 00010142</p>	<p>Statutory Auditor of the Company</p> <p>For PPKG & Co., Chartered Accountants FRN#009655S</p>
<p>For Prudential Sugar Corporation Ltd.,</p>  <p>Anit Surana Chief Financial Officer</p>	<p>GIRDHARI LAL TOSHNIWAL</p>  <p>Giridhari Lal Toshniwal Partner Membership # 205140</p>
<p>For Prudential Sugar Corporation Ltd.,</p>  <p>Dilip Raj Singhvi ID/Audit Committee Chairman DIN # 00898902</p>	