

Ref No: SEC26027

20th May 2026

National Stock Exchange of India Limited
Bandra Kurla Complex
Bandra East
Mumbai – 400 051.
Scrip symbol: RAJSREESUG

BSE Limited
P.J.Towers
Dalal Street
Mumbai – 400 001.
Scrip code: 500354

Sirs,

Sub: Audited financial results for the quarter and year ended 31st March 2026

In compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('LODR'), we herewith enclose:

- a) Audited financial results for the quarter and year ended 31st March 2026
- b) Report of the Statutory Auditors on the said results
- c) Declaration of the Chief Financial Officer as per regulation 33(3)(d) of LODR

The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors in its 218th Board meeting held today, the 20th May 2026. The Board meeting was commenced at 2:45 PM and concluded at 4:15 PM today, the 20th May 2026.

Kindly take the same on record.

Thanking you

For and on behalf of

RAJSHREE SUGARS & CHEMICALS LIMITED

M.Ponraj
Company Secretary
Membership No.A29858

Enc: As above

RAJSHREE

PEOPLE PASSION PROGRESS

RAJSHREE SUGARS & CHEMICALS LIMITED

Regd. Office: 1GV,360, Kamaraj Road, Uppilipalayam, Coimbatore – 641015

T (+91 422) 2580981-82 CIN L01542TZ1985PLC001706

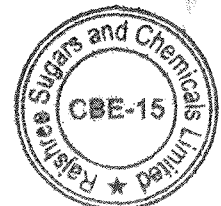
E: rscl@rajshreesugars.com Website: www.rajshreesugars.com

Statement of Audited Financial Results for the quarter and year ended 31st March 2026

(₹ in lakhs)

Sl. No.	Particulars	Quarter ended			Year ended (Audited)	
		31.3.2026 (Audited)	31.12.2025 (Unaudited)	31.3.2025 (Audited)	31.3.2026	31.3.2025
1	Income					
	Revenue from operations	18,893.22	9,798.81	17,453.79	54,467.74	64,181.68
	Other Income	119.50	243.49	95.20	426.62	1,175.19
	Total Income	19,012.72	10,042.30	17,548.99	54,894.36	65,356.87
2	Expenditure					
	a) Cost of materials consumed	19,506.47	4,637.33	18,689.81	41,777.52	41,763.55
	b) Purchase of stock-in-trade	-	-	-	-	-
	c) Changes in inventories of finished goods, work in progress and stock-in-trade	(9,544.41)	3,041.94	(8,124.06)	(4,110.81)	5,373.35
	d) Employees benefits expense	1,227.83	1,242.80	1,187.63	4,822.93	4,745.58
	e) Finance costs	431.65	360.12	907.65	1,449.50	1,597.12
	f) Depreciation and amortisation expense	567.75	584.26	593.72	2,334.12	2,345.60
	g) Other expenses	2,516.52	1,958.31	2,809.72	8,228.57	8,424.10
	Total expenses	14,705.81	11,824.76	16,064.47	54,501.83	64,249.30
3	Profit / (Loss) before exceptional items (1-2)	4,306.91	(1,782.46)	1,484.52	392.53	1,107.57
4	Exceptional items - Gain/(Loss)	(42.15)	(158.71)	-	(200.86)	-
5	Profit / (Loss) before tax (3+4)	4,264.76	(1,941.17)	1,484.52	191.67	1,107.57
6	Tax expense					
	Current Tax	-	-	(19.98)	-	(19.98)
	Deferred Tax Income/ (Expenses)	(1,100.38)	1,022.30	(278.49)	(78.08)	(278.49)
	Total Tax Income / (Expenses)	(1,100.38)	1,022.30	(298.47)	(78.08)	(298.47)
7	Profit / (Loss) for the period (5-6)	3,164.38	(918.87)	1,186.05	113.59	809.10
8	Other comprehensive Income/(expenses) net of Tax					
	a) Items that will not be reclassified to profit or loss	-	-	-	-	-
	b) Items that will be reclassified to profit or loss	1.50	(8.61)	(101.34)	(7.11)	(101.34)
	Total other comprehensive income/ (expenses) - net of tax	1.50	(8.61)	(101.34)	(7.11)	(101.34)
9	Total comprehensive income (7+/-8)	3,165.88	(927.48)	1,084.71	106.48	707.76
10	Paid-up equity share capital (Face value of ₹10/- per share)	3,313.56	3,313.56	3,313.56	3,313.56	3,313.56
11	Reserves excluding revaluation reserves as per balance sheet of previous accounting year	-	-	-	-	(659.40)
12	Earnings Per Equity Share of (₹10/- each) (not annualized)					
	a) Basic	9.55	(2.77)	3.58	0.34	2.44
	b) Diluted	9.55	(2.77)	3.58	0.34	2.44

See accompanying notes to the financial results.



Segmentwise Revenue, Results, Assets and Liabilities (₹ in lakhs)

Sl. No.	Particulars	Quarter ended			Year ended (Audited)	
		31.3.2026 (Audited)	31.12.2025 (Unaudited)	31.3.2025 (Audited)	31.3.2026	31.3.2025
1	Segment Revenue					
	a) Sugar	16,856.92	7,524.00	15,523.44	43,736.02	52,555.82
	b) Cogeneration	3,937.77	1,379.72	3,155.86	7,690.61	8,220.25
	c) Distillery	2,914.61	2,825.76	3,163.43	12,835.46	12,995.06
	d) Unallocated	-	-	-	-	-
	Total	23,709.30	11,729.48	21,842.73	64,262.09	73,771.13
	Less: Inter Segment Revenue	4,816.08	1,930.67	4,388.94	9,794.35	9,589.45
	Net Sales/Income from Operations	18,893.22	9,798.81	17,453.79	54,467.74	64,181.68
2	Segment Results (Profit / (Loss) before tax and interest from each segment)					
	a) Sugar	2,345.30	(2,374.48)	1,701.94	(2,709.97)	(3,230.74)
	b) Cogeneration	2,600.23	595.09	1,820.76	3,894.61	4,557.74
	c) Distillery	174.78	561.91	(485.15)	2,033.40	2,591.66
	d) Unallocated	-	-	-	-	-
	Total	5,120.31	(1,217.48)	3,037.55	3,218.04	3,918.66
	Less: i) Interest	431.65	360.12	907.65	1,449.50	1,597.12
	ii) Other un-allocable expenditure net off unallocable income	381.75	204.86	645.38	1,376.01	1,213.97
	Add/Less: Exceptional Item -Income/Expenses	42.15	158.71	-	200.86	-
	Profit / (Loss) before tax from each segment	4,264.76	(1,941.17)	1,484.52	191.67	1,107.57
3	Segment assets					
	a) Sugar	50,655.15	42,860.04	47,242.97	50,655.15	47,242.97
	b) Cogeneration	9,034.75	8,490.73	10,957.73	9,034.75	10,957.73
	c) Distillery	10,873.49	9,232.94	10,311.49	10,873.49	10,311.49
	d) Unallocated	-	1,175.70	150.50	-	150.50
	Total	70,563.39	61,759.41	68,662.69	70,563.39	68,662.69
4	Segment liabilities					
	a) Sugar	43,201.57	36,085.48	40,756.83	43,201.57	40,756.83
	b) Cogeneration	246.25	443.97	325.30	246.25	325.30
	c) Distillery	669.61	1,875.05	1,166.25	669.61	1,166.25
	d) Unallocated	152.33	-	-	152.33	-
	Total	44,269.76	38,404.50	42,248.38	44,269.76	42,248.38

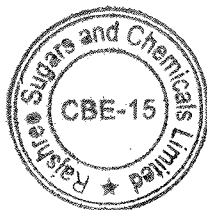
NOTES TO THE FINANCIAL RESULTS:

- 1) This statement has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 20th May 2026, and the audit of the same has been carried out by the statutory auditors of the Company.
- 2) The Company classifies its businesses into three categories, viz., Sugar, Cogeneration, and Distillery. This reporting complies with the Ind AS segment reporting principles. Comparative figures for previous periods have been restated to conform to Ind AS.
- 3) The figures for the last quarter are derived from the audited figures for the full financial year and the published year-to-date figures up to the third quarter of the current financial year.
- 4) On 21st November 2025, the Government of India notified the four Labour Codes, namely, the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020, consolidating 29 existing labour laws. The Company has assessed and disclosed the incremental impact of these changes based on the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. Considering the materiality and non-recurring nature of this impact, the Company has presented such incremental impact as "Statutory impact of new Labour Codes" under "Exceptional Items" in the statement of profit and loss for the period ended 31st March 2026. The incremental impact, comprising gratuity of ₹138.15 lakhs and long-term compensated absences of ₹62.71 lakhs, primarily arises due to the change in the wage definition.
- 5) The Company does not have any subsidiary, associate, or joint venture company(ies) as of 31st March 2026.
- 6) Previous year figures have been regrouped wherever necessary to conform to the current year's classification

Signature :



Name : R VARADARAJAN
Designation : Wholetime Director
DIN : 00001738

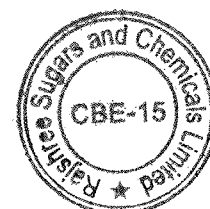


Date : 20th May 2026
Place : Coimbatore

Rajshree Sugars & Chemicals Limited
Audited Statement of Assets and Liabilities

(₹ in lakhs)

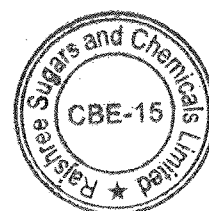
Sl. No.	Particulars	As at 31.3.2026	As at 31.3.2025
	Assets		
1	Non-current assets		
	Property, plant and equipment	49,487.31	52,379.50
	Right of use	84.33	11.26
	Capital work in progress	109.36	125.70
	Investment properties	9.57	9.80
	Other intangible assets	24.17	24.17
	<i>Financial assets:</i>		
	i. Other financial assets	288.29	258.91
	Deferred Tax Assets (Net)		150.51
	Other non-current assets	17.13	44.11
	Total non-current assets	50,020.16	53,003.96
2	Current assets		
	Inventories	16,407.03	11,683.59
	Financial assets		
	i. Trade receivables	2,326.31	2,437.26
	ii. Cash and cash equivalents	695.99	133.28
	iii. Bank balances other than cash and cash equivalents	1.05	1.01
	iv. Other financial assets	487.01	568.03
	Current tax asset - Net	38.34	80.24
	Other current assets	587.50	755.32
	Total current assets	20,543.23	15,658.73
	Total Assets	70,563.39	68,662.69
	Equity and liabilities		
1	Equity		
	Equity share capital	3,313.56	3,313.56
	Other Equity	22,980.07	23,100.75
	Total equity	26,293.63	26,414.31
2	Liabilities		
	Non-current liabilities		
	Financial liabilities		
	i. Borrowings	24,011.72	27,220.17
	ii. Lease Liabilities	45.54	5.75
	Provisions	158.39	35.76
	Deferred Tax Liability (Net)	152.33	
	Total non-current liabilities	24,367.98	27,261.68
	Current liabilities		
	Financial liabilities		
	i. Borrowings	9,079.38	2,691.98
	ii. Trade payables		
	a) Total outstanding dues of micro enterprises and small enterprises	672.37	514.70
	b) Total outstanding dues of creditors other than micro enterprises and small enterprises	5,813.18	8,548.15
	iii. Other financial liabilities	0.40	0.40
	iv. Lease Liabilities	40.13	5.46
	Other current liabilities	3,984.87	2,990.14
	Provisions	311.45	235.87
	Total current liabilities	19,901.78	14,986.70
	Total liabilities	44,269.76	42,248.38
	Total equity and liabilities	70,563.39	68,662.69



Rajshree Sugars & Chemicals Limited
Audited Statement of Cash Flows

(₹ In Lakhs)

	31.3.2026	31.3.2025
<i>Cash flow from operating activities</i>		
Profit / (Loss) before income tax	191.67	1,107.57
<i>Adjustments for</i>		
Depreciation and amortisation expense	2,334.12	2,345.60
(Gain)/loss on disposal of property, plant and equipment	(243.47)	353.43
Excess provision of earlier years written back	(23.86)	(404.62)
Penal interest of SDF reversed	-	(528.21)
Bad Debts written off	-	-
Finance costs	1,449.50	1,560.77
ROU asset adjustments due to revision in rental agreements	-	-
Lease liabilities adjustments due to revision in rental	-	-
Finance cost on right of use asset	-	36.35
<i>Change in operating assets and liabilities</i>		
(Increase)/Decrease in trade receivables	110.95	627.74
(Increase) / Decrease in inventories	(4,723.45)	5,478.26
Increase / (Decrease) in trade payables	(2,553.43)	(2,337.33)
Increase / (Decrease) in other financial assets	80.99	35.76
(Increase) / Decrease in other non-current assets	26.98	34.78
(Increase) / Decrease in other current assets	167.82	(80.44)
Increase / (Decrease) in provisions	188.70	(43.23)
Increase / (Decrease) in security deposits	(29.38)	(10.74)
Increase / (Decrease) in other current liabilities	994.72	157.94
	-	-
Cash generated from operations	(2,028.14)	8,333.63
Income taxes paid	41.89	(39.48)
Net cash inflow / (outflow) from operating activities	(1,986.25)	8,294.15
<i>Cash flows from investing activities</i>		
Payments for property, plant and equipment	(391.74)	(450.56)
Proceeds from sale of property, plant and equipment	1,254.61	2,206.56
Net cash inflow / (outflow) from investing activities	862.87	1,756.00
<i>Cash flows from financing activities</i>		
Proceeds / (Repayment) from Borrowings	3,178.95	(8,759.50)
Interest paid	(1,449.50)	(1,597.13)
Payment of Lease liabilities	(43.36)	(56.97)
Net cash inflow / (outflow) from financing activities	1,686.09	(10,413.60)
Net increase / (Decrease) in cash and cash equivalents	562.71	(363.45)
Cash and cash equivalents at the beginning of the financial year	133.28	496.73
Cash and cash equivalents at end of the year	695.99	133.28



S. KRISHNAMOORTHY & CO.

Chartered Accountants

PARTNERS

K.N. SREEDHARAN F.C.A.

G. KARTHIKEYAN F.C.A.

B. KRISHNAMOORTHY F.C.A.

V. INDIRA F.C.A.

U.N.P. MOHAJ, A.C.A.

TO

THE BOARD OF DIRECTORS OF RAJSHREE SUGARS AND CHEMICALS LIMITED

Report on the audit of the Annual Financial Results

Opinion

We have audited the accompanying annual Financial Results for the Year ended 31st March, 2026 of Rajshree Sugars And Chemicals Limited ("the Company") attached herewith, being submitted by the Company pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

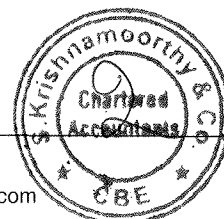
In our opinion and to the best of our information and according to the explanations given to us, the Financial Results for the Year ended 31st March, 2026:

(i) are presented in accordance with the requirements of Regulations 33 of the Listing Regulations in this regard; and

(ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the year then ended.

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 Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results for the year ended 31st March, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We Believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the annual financial results.



Office: 2nd Floor, No.16, Bharathi Park Main Road, 2nd Cross Street, Coimbatore - 641 043
Phone: 0422 - 4039900 | E-mails: skmcoca@skmcoca.com karthikeyan.auditor@gmail.com

GKM Towers, No.141, Alagesan Road, Saibaba Colony, Coimbatore - 641 011. Tel: 0422 - 4385850

Responsibilities of the Management and Those Charged with Governance for this Statement

These annual financial results have been prepared on the basis of the annual financial statements.

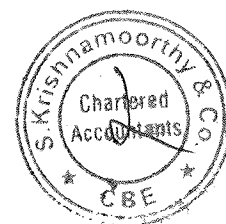
The Company's Management and the Board of Directors are responsible for the preparation and presentation of these annual financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing 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 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 annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the annual financial results, the Management and 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 Financial Results

Our objectives are to obtain reasonable assurance about whether the 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 Annual Financial Results.

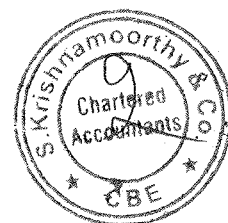


As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual 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 in the annual financial results made by the Management and 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 Company 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 Annual 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 Annual Financial Results, including the disclosures, and whether the Annual Financial Results represents 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 Matter

The accompanying Statement includes the results for the quarter ended 31st March, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year, which were subject to limited review by us, as required under the Listing Regulations. Our opinion on the Audit of the Financial Results for the year ended 31st March, 2026 is not modified in respect of this matter.

For S.KRISHNAMOORTHY & Co.,
F.R.No.:001496S
Chartered Accountants



V.INDIRA
Partner
Membership No.:200817

Place: Coimbatore
Date: 20.05.2026

CHARTERED ACCOUNTANTS
(UDIN: 26200817CIJWLZ2054)

National Stock Exchange of India Limited
Bandra Kurla Complex
Bandra East
Mumbai – 400 051.
Scrip symbol: RAJSREESUG

BSE Limited
P.J.Towers
Dalal Street
Mumbai – 400 001.
Scrip code: 500354

Sirs

Sub: Declaration of the Chief Financial Officer under Regulation 33(3)(d) of LODR

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR), the Company hereby declares that the Statutory Auditors of the Company have issued their audit reports on the audited financial results of the Company for the quarter and year ended 31st March 2026 with an unmodified opinion.

Kindly take the same on record.

Thanking you

For and on behalf of

RAJSHREE SUGARS & CHEMICALS LIMITED


C.S. Sathyanarayanan
Chief Financial Officer

