Sakthi Sugars Limited

180, Race Course Road, Post Box No. 3775, Coimbatore - 641 018. Phone : + 91 422-2221551, 4322222
Fax : +91 422-4322488, 2220574 E-mail : info@sakthisugars.com **CIN : L15421TZ1961PLC000396**

SL/SE/1579/2026 11.11.2026

Dear Sirs,

Sub: Unaudited Financial Results (Standalone) for the quarter ended 30.9.2026.

Ref: Scrip Code: NSE – SAKHTISUG BSE - 507315

We wish to inform that the Board of Directors of the Company at its meeting held today (11.11.2026) has approved the Unaudited Statement of Financial Results of the Company for the quarter ended 30th September 2026.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following:

1. Unaudited Statement of Financial Results of the Company (Standalone) for the quarter ended 30th September 2026 together with Segment Results, Statement of Assets and Liabilities as at that date and Statement of Cash Flows for the half year ended on that date.

2. A copy of the Limited Review Report of the Statutory Auditors, M/s. P.N.Raghavendra Rao & Co., Coimbatore.

The Board Meeting commenced at 11.45 AM and concluded at 12.50 PM.

We request you to take the above on records.

Thanking you,

Yours faithfully
For SAKTHI SUGARS LIMITED

SETHURAMAN VENKATESH
Digitally signed by SETHURAMAN VENKATESH
Date: 2026.11.11 12:52:24 +05'30'

S. Venkatesh
Company Secretary

Encl: As above

To:

BSE Limited
Floor - 25,
P.J.Towers
Dalal Street, Fort
MUMBAI – 400 001

The National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No.C/1,
G-Block, Bandra Kurla Complex,
Bandra (East)
MUMBAI – 400 051

SAKTHI SUGARS LIMITED
CIN : L15421TZ1961PLC000396
Regd Office: Sakthinagar PO - 638315, Erode District, Tamilnadu
(Phone: 0422 4322222, 2221551)
(E mail : shares@sakthisugars.com, Website : www.sakthisugars.com)

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND PERIOD ENDED 30.09.2026

(Rs. in Lakhs)

Particulars	Quarter Ended			Period Ended		Year Ended
	30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
1. Income						
Revenue from operations	36351.14	37690.99	16826.89	74042.13	47069.30	89897.02
Other Income	234.28	446.51	137.35	680.79	492.25	8640.09
Total Income	36585.42	38137.50	16964.24	74722.92	47561.55	98537.11
2. Expenses						
Cost of material consumed	24272.88	21553.90	10967.14	45826.78	27537.82	58667.27
Purchase of stock in trade	131.94	274.42	117.69	406.36	198.84	547.65
Changes in inventories of finished goods, work-in-progress and stock in trade	(3540.77)	4203.53	56.46	662.76	1645.47	(6162.09)
Employee benefits expenses	1456.11	1661.59	1467.13	3117.70	3004.77	6387.02
Finance costs	2288.95	2415.38	2356.33	4704.33	4893.72	9841.53
Depreciation and amortization expense	954.24	942.92	955.53	1897.16	1899.89	3798.29
Other expenses	7193.52	7326.77	4251.62	14520.29	11778.62	21646.35
Total Expenses	32756.87	38378.51	20171.90	71135.38	50959.13	94726.02
3. Profit/(Loss) before exceptional items and tax (1-2)	3828.55	(241.01)	(3207.66)	3587.54	(3397.58)	3811.09
4. Exceptional Items	--	--	--	--	--	--
5. Profit/(Loss) before extraordinary items and tax (3-4)	3828.55	(241.01)	(3207.66)	3587.54	(3397.58)	3811.09
6. Extraordinary Items	--	--	--	--	--	--
7. Profit/Loss for the Period before tax (5-6)	3828.55	(241.01)	(3207.66)	3587.54	(3397.58)	3811.09
8. Tax expenses						
Current Tax	--	--	--	--	--	--
Deferred tax	703.34	(58.06)	(901.53)	645.28	(981.37)	997.64
	703.34	(58.06)	(901.53)	645.28	(981.37)	997.64
9. Profit/Loss for the Period after tax (7-8)	3125.21	(182.95)	(2306.13)	2942.26	(2416.21)	2813.45
10. Other Comprehensive Income						
i) Items that will not be reclassified to Statement of Profit and Loss	(215.46)	84.41	76.08	(131.05)	146.01	192.10
ii) Income tax expenses on the above	54.22	(21.24)	(19.15)	32.98	(36.75)	(48.35)
	(161.24)	63.17	56.93	(98.07)	109.26	143.75
11. Total Comprehensive Income for the Period (9+10)	2963.97	(119.78)	(2249.20)	2844.19	(2306.95)	2957.20
12. Paid-up equity share capital (Face Value of the Shares - Rs. 10 each)	11884.90	11884.90	11884.90	11884.90	11884.90	11884.90
13. Other Equity						10937.15
14. Earnings per equity share (of Rs. 10 each) (in Rs.) (not annualised for quarterly figures)						
a. Basic	2.63	(0.15)	(1.94)	2.48	(2.03)	2.37
b. Diluted	2.63	(0.15)	(1.94)	2.48	(2.03)	2.37

SAKTHI SUGARS LIMITED
COIMBATORE - 641 018

SEGMENT WISE UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER AND PERIOD ENDED 30.09.2026

(Rs. in Lakhs)

Particulars	Quarter Ended			Period Ended		Year Ended
	30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
1. Segment Revenue:-						
(Sales/Income from Operations)						
a) Sugar	32503.53	34278.20	15055.74	66781.73	39783.47	75066.22
b) Industrial Alcohol	7027.80	5089.55	4915.12	12117.35	9626.89	17496.51
c) Power	9136.16	9285.31	3301.93	18421.47	11029.16	24454.81
	48667.49	48653.06	23272.79	97320.55	60439.52	117017.54
Less: Intersegment Revenue	12316.35	10962.07	6445.90	23278.42	13370.22	27120.52
Sales/Income from Operations	36351.14	37690.99	16826.89	74042.13	47069.30	89897.02
2. Segment Results:-						
(Profit(+)/Loss(-) before tax and Finance Cost)						
a) Sugar	3146.60	(294.98)	(1769.33)	2851.62	(1467.82)	(3231.30)
b) Industrial Alcohol	480.72	137.81	879.39	618.53	1654.50	2635.40
c) Power	2468.33	2204.80	25.18	4673.13	1187.45	10566.91
	6095.65	2047.63	(864.76)	8143.28	1374.13	9971.01
Less: i) Finance Cost	2288.95	2415.38	2356.33	4704.33	4893.72	9841.53
ii) Other un-allocable expenditure	14.86	24.49	15.84	39.35	26.77	55.63
	3791.84	(392.24)	(3236.93)	3399.60	(3546.36)	73.85
Add: Un-allocable income	36.71	151.23	29.27	187.94	148.78	3737.24
Total Profit/Loss before tax	3828.55	(241.01)	(3207.66)	3587.54	(3397.58)	3811.09
3. Segment Assets:-						
a) Sugar	61386.32	58216.51	79096.07	61386.32	79096.07	60601.45
b) Industrial Alcohol	7516.06	7623.89	6942.66	7516.06	6942.66	7546.69
c) Power	37785.36	37513.76	28736.83	37785.36	28736.83	37731.03
d) Soya Products	--	--	52.92	--	52.92	--
e) Un-allocable Assets	25350.07	25295.99	22266.76	25350.07	22266.76	25439.79
f) Assets Classified as held for Sale	12479.13	12479.13	12479.13	12479.13	12479.13	12479.13
	144516.94	141129.28	149574.37	144516.94	149574.37	143798.09
4. Segment Liabilities:-						
a) Sugar	13374.33	12663.62	8888.90	13374.33	8888.90	15396.99
b) Industrial Alcohol	1955.46	1922.85	1915.29	1955.46	1915.29	1943.38
c) Power	10737.39	12015.61	11610.40	10737.39	11610.40	11623.02
d) Soya Products	--	--	143.69	--	143.69	--
e) Un-allocable Liabilities	90227.88	89918.40	109458.19	90227.88	109458.19	90069.30
	116295.06	116520.48	132016.47	116295.06	132016.47	119032.69

SAKTHI SUGARS LIMITED
COIMBATORE - 641 018

Notes to the Financial Results:

1. The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 11, 2026. The Statutory Auditors have carried out a limited review of the above financial results.

2. The financial results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

3. The Company does not have any subsidiary, associate, or joint venture entity for the respective reporting period. Accordingly, the requirement to submit consolidated financial results is not applicable.

4. Pursuant to the judgment dated December 22, 2025 of the Hon'ble Appellate Tribunal for Electricity, the Company has recognised carrying cost of Rs. 66.70 lakhs under Other Income during the quarter and Rs. 132.68 lakhs for the half-year ended September 30, 2026, in respect of tariff revision for its co-generation units, consistent with the basis of recognition adopted during the year ended March 31, 2026.

5. Due to the seasonal nature of the sugar industry, quarterly results are not representative of annual performance of the Company.

6. The figures for the previous period(s)/year have been regrouped and reclassified, wherever considered necessary.

FOR SAKTHI SUGARS LIMITED

(M. BALASUBRAMANIAM)
MANAGING DIRECTOR
DIN : 00377053

COIMBATORE
11.11.2026

SAKTHI SUGARS LIMITED
COIMBATORE - 641 018

STATEMENT OF ASSETS AND LIABILITIES

(Rs. in lakhs)

Particulars	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
A. ASSETS		
1. NON-CURRENT ASSETS		
(a) Property, Plant and Equipment	73043.68	74756.21
(b) Capital work-in-progress	3803.64	3269.40
(c) Right-of-use Assets	14.07	24.63
(d) Biological assets other than bearer plants	11.60	10.45
(e) Financial Assets		
i) Investments	24829.88	24645.44
ii) Loans	48.92	60.60
iii) Other financial assets	862.57	928.47
(f) Other Non-current Assets	1137.25	1129.15
Total Non-current Assets	103751.61	104824.35
2. CURRENT ASSETS		
(a) Inventories	13034.10	12112.23
(b) Biological Assets	8.25	3.59
(c) Financial Assets		
i) Trade receivables	756.30	218.80
ii) Cash and cash equivalents	921.37	577.62
iii) Bank Balances Other than Cash and cash equivalents	123.69	17.10
iv) Loans	268.01	230.50
v) Other Financial Assets	8360.08	8259.26
(d) Current tax assets (Net)	313.17	559.26
(e) Other current assets	4501.22	4516.24
(f) Assets Classified as held for Sale	12479.14	12479.14
Total Current Assets	40765.33	38973.74
TOTAL ASSETS (1 and 2)	144516.94	143798.09
B. EQUITY AND LIABILITIES		
1. EQUITY		
(a) Equity Share Capital	11884.90	11884.90
(b) Other Equity	13781.34	10937.15
Total Equity	25666.24	22822.05
2. LIABILITIES		
A. NON-CURRENT LIABILITIES		
(a) Financial Liabilities		
i) Borrowings	64456.78	61946.60
ii) Lease Liabilities	--	5.63
iii) Other Financial Liabilities	21.73	43.74
(b) Provisions	1416.24	1511.36
(c) Deferred tax liabilities (Net)	2555.64	1943.35
Total Non-Current Liabilities	68450.39	65450.68
B. CURRENT LIABILITIES		
(a) Financial Liabilities		
i) Borrowings	12280.59	10043.61
ii) Lease liabilities	20.52	29.77
iii) Trade Payable		
a) Total outstanding dues of micro and small enterprises	210.93	172.29
b) Total outstanding dues of other than (iii) (a) above	7138.51	10832.97
iv) Other Financial Liabilities	10899.10	13844.28
(b) Other current liabilities	19632.07	20418.89
(c) Provisions	218.59	183.55
Total Current Liabilities	50400.31	55525.36
Total Liabilities	118850.70	120976.04
TOTAL EQUITY AND LIABILITIES	144516.94	143798.09

FOR SAKTHI SUGARS LIMITED

(M. BALASUBRAMANIAM)
MANAGING DIRECTOR
DIN : 00377053

COIMBATORE
11.11.2026

SAKTHI SUGARS LIMITED
COIMBATORE - 641 018

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30.09.2026

(Rs. in Lakhs)

Particulars	**Half Year Ended 30.09.2026 (Unaudited)**	Half Year Ended 30.09.2025 (Unaudited)	Year Ended 31.03.2026 (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES:			
Net Profit / (Loss) before tax from Continuing Operations	**3,587.54**	(3,397.58)	3,811.09
Adjustment for:			
Depreciation and amortization expense	**1,897.16**	1,899.89	3,798.29
Finance Costs	**4,704.33**	4,893.72	9,841.53
Provision for Expected credit loss	**--**	--	23.26
(Profit) / Loss on Property, Plant and Equipment Sold / Discarded (Net)	**--**	(73.63)	(73.63)
(Gain) / Loss on Fair Valuation of Non Current Investment through Profit and Loss (Net)	**(184.44)**	(68.78)	(3,389.26)
Dividend Income	**(2.06)**	(1.86)	(10.49)
Interest Income	**(219.03)**	(112.04)	(233.07)
Operating Profit before Working Capital / Other Changes	**9,783.50**	3,139.72	13,767.72
Changes in Working Capital:			
Adjustments for (Increase) / Decrease in Operating Assets:			
Inventories/Biological Assets	**(927.68)**	1,937.95	(6,307.43)
Trade Receivables	**(537.50)**	384.20	1,362.61
Other Financial Assets	**(23.14)**	73.52	(8,455.69)
Other Current Assets	**6.85**	(341.48)	(396.55)
Other Non-current Assets	**3.58**	129.71	(66.76)
Adjustments for Increase / (Decrease) in Operating Liabilities:			
Trade Payables	**(3,694.49)**	(3,028.92)	2,828.48
Other Financial Liabilities	**(139.02)**	(231.16)	(250.75)
Other Current Liabilities	**(808.90)**	(3,917.91)	(3,106.50)
Other Non-current Liabilities	**(226.17)**	246.43	266.10
Cash Generated from Operations	**3,437.03**	(1,607.94)	(358.77)
Income Tax Paid (Net)	**246.08**	(58.54)	7.61
Net Cash from / (used in) Operating Activities (A)	**3,683.11**	(1,666.48)	(351.16)
B. CASH FLOW FROM INVESTING ACTIVITIES:			
Purchase of Property, Plant and Equipment	**(708.32)**	(399.14)	(1,920.61)
Proceeds from Disposal of Property, Plant and Equipment	**--**	75.18	75.37
Dividend received	**2.06**	1.86	10.49
Interest Income	**215.64**	112.04	233.07
Fixed Deposits with Banks	**(132.08)**	--	--
Loans and Advances (Net)	**(29.34)**	(30.08)	(79.33)
Net Cash from / (used in) Investing Activities (B)	**(652.04)**	(240.14)	(1,681.01)



(Rs. in Lakhs)

Particulars	Half Year Ended 30.09.2026 (Unaudited)	Half Year Ended 30.09.2025 (Unaudited)	Year Ended 31.03.2026 (Audited)
C. CASH FLOW FROM FINANCING ACTIVITIES:			
Finance Costs Paid	**(2,212.27)**	(3,145.21)	(7,014.96)
Principal Payment of Lease Liabilities	**(14.88)**	(10.79)	(24.67)
Interest Paid on Lease Liabilities	**(2.48)**	(5.62)	(8.41)
Proceeds from Non-Current Borrowings	**2,869.82**	7,034.32	16,258.31
Repayment of Non-Current Borrowings	**(2,701.04)**	(1,816.29)	(6,683.69)
Proceeds from / (Repayment of) Current Borrowings (Net)	**(643.57)**	40.75	(474.04)
Net Cash from / (used in) Financing Activities (C)	**(2,704.42)**	2,097.16	2,052.54
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	**326.65**	190.54	20.37
Cash and cash equivalents at the beginning of the year	**594.72**	574.35	574.35
Cash and cash equivalents at the end of the year	**921.37**	764.89	594.72
Cash and cash equivalents at the end of the year comprises of			
(a) Cash on hand	**29.50**	18.30	22.28
(b) Balances with banks:			
i) In Current Accounts	**891.87**	701.34	555.34
ii) Fixed Deposits with Banks	**--**	45.25	17.10
Cash and cash equivalents as at the end of the year	**921.37**	764.89	594.72

FOR SAKTHI SUGARS LIMITED

(M. BALASUBRAMANIAM)
MANAGING DIRECTOR
DIN : 00377053

COIMBATORE
11.11.2026

SAKTHI SUGARS LIMITED
COIMBATORE - 641 018

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

Ref. No. .....

Date : .....

Independent Auditor's Report on Review of Interim Financial Results for the quarter and six months ended on September 30, 2026

The Board of Directors of
Sakthi Sugars Limited

Report on the Statement of Unaudited Financial Results

1. We have reviewed the accompanying statement of unaudited Financial Results of Sakthi Sugars Limited ("the Company") for the quarter and six months ended on September 30, 2026 ("the Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

Management Responsibility for the Unaudited Financial Results

2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.

Auditor's Responsibility

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

P.N. RAGHAVENDRA RAO & CO
Chartered Accountants

Founder P.N. Raghavendra Rao

No. 23/2, Viswa Paradise Apartments IInd Floor, Kalidas Road, Ramnagar, Coimbatore - 641 009
✆ : 0422 2232440, 2236997 ✉ : info@pnrandco.in ⊕ : www.pnrandco.in

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

Emphasis of Matter

4. We draw attention to Note No. 4 to the financial results, regarding recognition of carrying cost of Rs. 66.70 lakhs under Other Income during the quarter and Rs. 132.68 lakhs for the half-year ended September 30, 2026, pursuant to the judgment dated December 22, 2025 of the Hon'ble Appellate Tribunal for Electricity, in respect of tariff revision for the Company's co-generation units. The actual amount recoverable remains subject to consequential orders to be passed by the Tamil Nadu Electricity Regulatory Commission. Our conclusion is not modified in respect of this matter.

Conclusion

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Coimbatore
November 11, 2026

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

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

Pon Arul Paraneedharan
Partner
Membership Number: 212860
UDIN: 26212860DTVARK2389