



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/3202/2026

12.2.2026

Dear Sirs,

Sub: Unaudited Financial Results (Standalone) for the quarter ended
31.12.2025.

Ref: Scrip Code: NSE – SAKHTISUG, BSE - 507315

We wish to inform that the Board of Directors of the Company at its meeting held today (12.2.2026) has approved the Unaudited Statement of Financial Results of the Company for the quarter ended 31st December 2025.

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 31st December 2025 together with Segment Results.
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 1.00 PM.

We request you to take the above on records.

Thanking you,

Yours faithfully
For SAKTHI SUGARS LIMITED

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 432222, 2221551)
(E mail : shares@sakthisugars.com, Website : www.sakthisugars.com)
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND PERIOD ENDED 31.12.2025

(Rs. in Lakhs)

Particulars	Quarter Ended			Period Ended		Year Ended
	31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)
1. Income						
Revenue from operations	12635.31	16826.89	13973.84	59704.61	60670.81	92854.06
Other Income	115.40	137.35	91.02	607.65	1131.67	6078.80
Total Income	12750.71	16964.24	14064.86	60312.26	61802.48	98932.86
2. Expenses						
Cost of material consumed	8895.47	10967.14	9586.72	36433.29	33216.99	51329.34
Purchase of stock in trade	133.60	117.69	658.49	332.44	2394.85	3069.89
Changes in inventories of finished goods, work-in-progress and stock in trade	(467.68)	56.46	(675.81)	1177.79	3340.56	995.36
Employee benefits expenses	1876.55	1467.13	1704.97	4881.32	4435.94	5827.94
Finance costs	2612.65	2356.33	2833.98	7506.37	7875.41	10524.39
Depreciation and amortization expense	957.83	955.53	934.18	2857.72	2786.43	3710.11
Other expenses	3264.30	4251.62	4629.41	15042.92	14901.36	22991.04
Total Expenses	17272.72	20171.90	19671.94	68231.85	68951.54	98448.07
3. Profit/(Loss) before exceptional items and tax (1-2)	(4522.01)	(3207.66)	(5607.08)	(7919.59)	(7149.06)	484.79
4. Exceptional Items	--	--	(797.82)	--	(4209.41)	(4209.41)
5. Profit/(Loss) before extraordinary items and tax (3-4)	(4522.01)	(3207.66)	(4809.26)	(7919.59)	(2939.65)	4694.20
6. Extraordinary Items	--	--	--	--	--	--
7. Profit/Loss for the Period before tax (5-6)	(4522.01)	(3207.66)	(4809.26)	(7919.59)	(2939.65)	4694.20
8. Tax expenses						
Current Tax	--	--	--	--	--	--
Deferred tax	(1101.57)	(901.53)	(2505.06)	(2082.94)	(3527.22)	(3302.92)
	(1101.57)	(901.53)	(2505.06)	(2082.94)	(3527.22)	(3302.92)
9. Profit/Loss for the Period after tax (7-8)	(3420.44)	(2306.13)	(2304.20)	(5836.65)	587.57	7997.12
10. Other Comprehensive Income						
i) Items that will not be reclassified to Statement of Profit and Loss	20.26	76.08	(59.97)	166.27	98.15	98.97
ii) Income tax expenses on the above	(5.10)	(19.15)	15.09	(41.85)	(24.70)	(24.91)
	15.16	56.93	(44.88)	124.42	73.45	74.06
Total Other Comprehensive Income	15.16	56.93	(44.88)	124.42	73.45	74.06
11. Total Comprehensive Income for the Period (9+10)	(3405.28)	(2249.20)	(2349.08)	(5712.23)	661.02	8071.18
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						7979.95
14. Earnings per equity share (of Rs. 10 each) (in Rs.) (not annualised for quarterly figures)						
a. Basic	(2.88)	(1.94)	(1.94)	(4.91)	0.49	6.73
b. Diluted	(2.88)	(1.94)	(1.94)	(4.91)	0.49	6.73



**SEGMENT WISE UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER AND PERIOD ENDED 31.12.2025**

(Rs. in Lakhs)

Particulars	Quarter Ended			Period Ended		Year Ended
	31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)
1. Segment Revenue:- (Sales/Income from Operations)						
a) Sugar	11479.34	15055.74	12220.51	51262.81	49295.93	77622.30
b) Industrial Alcohol	3678.88	4915.12	3638.00	13305.77	10684.19	16926.95
c) Power	2338.29	3301.93	3427.16	13367.45	15397.34	22392.82
d) Soya Products	--	--	742.71	--	2737.93	3484.34
	17496.51	23272.79	20028.38	77936.03	78115.39	120426.41
Less: Intersegment Revenue	4861.20	6445.90	6054.54	18231.42	17444.58	27572.35
Sales/Income from Operations	12635.31	16826.89	13973.84	59704.61	60670.81	92854.06
2. Segment Results:- (Profit+)/Loss(-) before tax and Finance Cost)						
a) Sugar	(2141.53)	(1769.33)	(3064.70)	(3609.35)	(4132.99)	143.01
b) Industrial Alcohol	450.45	879.39	538.59	2104.95	1894.00	3185.94
c) Power	(208.01)	25.18	(130.17)	979.44	2552.88	3164.36
d) Soya Products	--	--	54.26	--	148.21	188.23
	(1899.09)	(864.76)	(2602.02)	(524.96)	462.10	6681.54
Less: i) Finance Cost	2612.65	2356.33	2833.98	7506.37	7875.41	10524.39
ii) Other un-allocable expenditure	16.02	15.84	11.77	42.79	41.75	444.67
	(4527.76)	(3236.93)	(5447.77)	(8074.12)	(7455.06)	(4287.52)
Add: Un-allocable income	5.75	29.27	638.51	154.53	4515.41	8981.72
Total Profit/Loss before tax	(4522.01)	(3207.66)	(4809.26)	(7919.59)	(2939.65)	4694.20
3. Segment Assets:-						
a) Sugar	55234.67	79096.07	81319.64	55234.67	81319.64	80642.47
b) Industrial Alcohol	6947.03	6942.66	6404.33	6947.03	6404.33	7460.38
c) Power	28864.87	28736.83	27232.77	28864.87	27232.77	30009.35
d) Soya Products	52.92	52.92	465.13	52.92	465.13	372.46
e) Un-allocable Assets	23300.93	22266.76	17690.86	23300.93	17690.86	22111.49
f) Assets Classified as held for Sale	12479.13	12479.13	12862.13	12479.13	12862.13	12479.13
	126879.55	149574.37	145974.86	126879.55	145974.86	153075.28
4. Segment Liabilities:-						
a) Sugar	10960.53	8888.90	12532.34	10960.53	12532.34	14489.97
b) Industrial Alcohol	1936.15	1915.29	1805.39	1936.15	1805.39	3199.97
c) Power	11779.95	11610.40	11625.33	11779.95	11625.33	11493.89
d) Soya Products	--	143.69	430.50	--	430.50	358.31
e) Un-allocable Liabilities	88050.30	109458.19	106453.76	88050.30	106453.76	102770.93
	112726.93	132016.47	132847.32	112726.93	132847.32	132313.07

Notes to the Financial Results:

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 12, 2026.
- 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 ('the Regulation') as amended.
- 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. The audit qualification reported in earlier periods in respect of interest receivable from an erstwhile associate has been resolved during the current quarter pursuant to assignment of the said receivable. There is no impact on the financial results for the period ended December 31, 2025.
5. The Government of India notified four labour codes ("New Labour Codes") on November 21, 2025, consolidating 29 existing labour laws. In accordance with Ind AS 19 – Employee Benefits, the Company has evaluated and recognised the incremental impact on employee benefit obligations arising from the implementation of the New Labour Codes. The impact is not material to the financial results.
6. Exceptional items, represent remission of interest liability on secured borrowings as per relevant agreement net off related expenditure.
7. The statutory auditors of the Company have expressed unmodified opinion on the above financial results for the quarter and nine months ended December 31, 2025.
8. Due to the seasonal nature of the sugar industry, quarterly results are not representative of annual performance of the Company.
9. The figures of previous periods/year have been re-grouped/ re-classified wherever necessary.

FOR SAKTHI SUGARS LIMITED



(M. MANICKAM)
CHAIRMAN AND MANAGING DIRECTOR
DIN : 00102233

COIMBATORE
12.02.2026



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

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Ref. No.

Date :

Independent Auditor's Limited Review Report on unaudited financial results for the quarter and nine months ended on December 31, 2025

To

**The Board of Directors of
Sakthi Sugars Limited**

Report on the Statement of Unaudited Financial Results

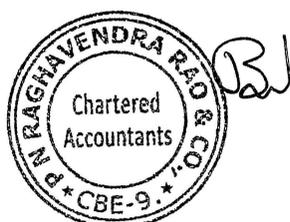
1. We have reviewed the accompanying statement of unaudited financial results of Sakthi Sugars Limited (the "Company") for the quarter and nine months ended on December 31, 2025 (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "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, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India 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 in accordance with the Standard on Review Engagement (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

Founder P.N. Raghavendra Rao

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Ref. No.

Date :

Conclusion

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

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



Pon Arul Paraneedharan

Pon Arul Paraneedharan
Partner

Membership Number: 212860
UDIN: 26212860YVIIOP7514

Coimbatore
February 12, 2026