



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 : pscd.secretarial@gmail.com | www.prudentialsugar.com
CIN : L15432TG1990PLC032731

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

Date: 13/11/2025

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: PRUDMOUL

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 Thursday, November 13, 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. Un-Audited (Standalone and Consolidated) Financial Statement for the 2nd Quarter and Half Year Ended September 30, 2025 (annexed herewith).
2. Auditors' Review Report from the Statutory Auditors on Un-Audited (Standalone and Consolidated) Financial Statements for the 2nd Quarter and Half Year Ended September 30, 2025 (annexed herewith).
3. The MOU dated 11.09.2025 signed by the company with Senatla EV Products Pvt Ltd., and it's Holding Company M/s Senatla Innovative EV components Private Limited & their Promoters, has been converted into Share Subscription and Shareholders' Agreement to enable the Company to acquire 50,00,000 equity shares of face value of Rs. 10 each from Senatla EV Products Pvt Ltd and 3,10,000 equity shares of face value of Rs.10, each from the Holding Company Senatla EV components Private Ltd aggregating an investment of Rs. 5,31,00,000 equivalent to 76% of the total equity share capital of Senatla EV products Private Limited.

The draft of the said Agreement was tabled before the Board and the Board has accorded its approval to the Company to sign and execute the Agreement and comply with the payment terms for acquisition of 76% equity in the Company.

The Board has also authorised Mr. Mahip Jain, Director of the Company to sign and execute, on behalf of the Company, the Agreement and to do other acts and deeds as may be required in this regard.

We hereby inform you that the Board Meeting had commenced at 02:00 PM and concluded at 04:30 PM, for your information.

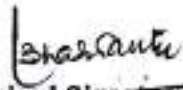
This intimation is also being uploaded on the company website: www.prudentialsugar.com

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



S.No.	Particulars	Indian Rupee in Lakhs						US Dollars in Lakhs							
		3 Months Ended			Half Yearly ended			Year Ended (31-03-2025) Audited	3 Months Ended			Half Yearly ended			Year Ended (31-03-2024) Audited
		30-09-2025 Unaudited	30-09-2025 Unaudited	30-09-2024 Unaudited	30-09-2025 Unaudited	30-09-2024 Unaudited	30-09-2025 Unaudited		30-09-2025 Unaudited	30-09-2024 Unaudited	30-09-2024 Unaudited	30-09-2024 Unaudited			
1	Revenue														
	a) Income from operations	903.84	820.55	1,692.48	1,424.80	5,316.45	903.84	820.55	1,692.48	1,424.80	5,316.45	903.84	820.55	1,692.48	1,424.80
	b) Other income	256.38	317.48	128.25	375.88	100.23	256.38	317.48	128.25	375.88	100.23	256.38	317.48	128.25	375.88
	Total Revenue (a+b)	1,160.22	1,138.03	1,820.73	1,800.68	5,416.68	1,160.22	1,138.03	1,820.73	1,800.68	5,416.68	1,160.22	1,138.03	1,820.73	1,800.68
2	Expenses														
	a) Cost of Materials Consumed	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	b) Purchase of stock-in-trade	903.87	819.82	1,679.88	1,431.79	5,321.01	903.87	819.82	1,679.88	1,431.79	5,321.01	903.87	819.82	1,679.88	1,431.79
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	8.96	-	-	-	-	8.96	-	-	-	-	8.96	-
	d) Employee benefits expenses	18.78	12.88	32.83	28.43	28.11	18.78	12.88	32.83	28.43	28.11	18.78	12.88	32.83	28.43
	e) Finance Cost	54.80	100.87	42.84	197.87	131.73	54.80	100.87	42.84	197.87	131.73	54.80	100.87	42.84	197.87
	f) Depreciation and amortisation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	g) Other expenses	0.20	0.20	0.21	0.39	0.40	0.20	0.20	0.21	0.39	0.40	0.20	0.20	0.21	0.39
	Total Expenses	1,016.85	1,033.77	1,755.71	1,658.51	5,481.25	1,016.85	1,033.77	1,755.71	1,658.51	5,481.25	1,016.85	1,033.77	1,755.71	1,658.51
3	Profit / (Loss) from operations before exceptional items (1-2)	146.94	117.81	64.92	168.89	24.57	146.94	117.81	64.92	168.89	24.57	146.94	117.81	64.92	168.89
4	Exceptional items	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Profit / (Loss) from operations (2+3)	146.94	117.81	64.92	168.89	24.57	146.94	117.81	64.92	168.89	24.57	146.94	117.81	64.92	168.89
6	Tax Expense														
	a) Current Tax	56.98	40.34	7.37	80.22	12.50	56.98	40.34	7.37	80.22	12.50	56.98	40.34	7.37	80.22
	b) Deferred Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Tax Expense	56.98	40.34	7.37	80.22	12.50	56.98	40.34	7.37	80.22	12.50	56.98	40.34	7.37	80.22
7	Net Profit / (Loss) after tax but before prior period items (5-6)	89.96	77.47	57.55	88.67	12.07	89.96	77.47	57.55	88.67	12.07	89.96	77.47	57.55	88.67
8	Share of Profit / (Loss) of Subsidiary, Associate and JV using the Equity Method	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Total Profit / (Loss) for period from Continuing Operations (7+8)	89.96	77.47	57.55	88.67	12.07	89.96	77.47	57.55	88.67	12.07	89.96	77.47	57.55	88.67
10	Prior period item	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Net Profit / (Loss) after taxes, Extraordinary items, Prior period items (9+10)	89.96	77.47	57.55	88.67	12.07	89.96	77.47	57.55	88.67	12.07	89.96	77.47	57.55	88.67
12	Other Comprehensive Income														
	a) Items that will not be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	b) Items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	c) Items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	d) Items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Other Comprehensive Income (Loss) for the Period (12+13)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Profit or loss attributable to equity holders of the Company	89.96	77.47	57.55	88.67	12.07	89.96	77.47	57.55	88.67	12.07	89.96	77.47	57.55	88.67
15	Other Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	a) Earnings Per Share (Basic) (14/15)	0.84	0.64	0.57	0.74	0.48	0.84	0.64	0.57	0.74	0.48	0.84	0.64	0.57	0.74
	b) Earnings Per Share (Diluted) (14/16)	0.83	0.63	0.57	0.73	0.47	0.83	0.63	0.57	0.73	0.47	0.83	0.63	0.57	0.74
	c) Earnings Per Share (after extraordinary items) (14/17)	0.84	0.64	0.57	0.74	0.48	0.84	0.64	0.57	0.74	0.48	0.84	0.64	0.57	0.74
	d) Earnings Per Share (after extraordinary items) (14/18)	0.83	0.63	0.57	0.73	0.47	0.83	0.63	0.57	0.73	0.47	0.83	0.63	0.57	0.74
	See accompanying note to the Financial Statements														

Notes:

- The above unaudited (standalone and Consolidated) financial results have been reviewed by the Audit Committee of its meeting held on 13.11.2025 and the same were approved and taken on record by the Board of Directors at its meeting held on the same day.
- The Statutory Auditors of the Company have carried out the Limited review of the above unaudited financial results for the Quarter and Half Year ended September 30, 2025.
- The Company has only one segment which is 'Sugar'. Therefore, disclosure relating to segment is not applicable and accordingly not made.
- Previous period's figures have been rearranged / regrouped wherever necessary.
- The quarterly unaudited Financial results for the Quarter and Half Year ended September 30, 2025 being available on the Company's Website i.e., www.prudentialsugar.com and also available on BSE website i.e., www.bseindia.com and NSE Website i.e., www.nseindia.com.

For Prudential Sugar Corporation Limited

Vinod Kumar Baid
Chairman
DIN: 00010142



**PRUDENTIAL SUGAR CORPORATION LIMITED**

CIN: L15432TG1990PLC032731

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

Part - II : Statement of Assets and Liabilities

S.No.	Particulars	Standalone		Consolidated	
		September 30, 2025 (Unaudited)	March 31, 2025 (Audited)	September 30, 2025 (Unaudited)	March 31, 2025 (Audited)
A	ASSETS				
1	Non-Current Assets				
	a) Property, Plant and Equipment	14.36	14.75	257.36	257.75
	b) Capital Work-in-progress				
	c) Right-of-use assets				
	d) Other Intangible Assets				
	e) Financial Assets				
	i) Investments				
	ii) Loans				
	iii) Trade Receivables				
	iii) Other Financial Assets				
	f) Deferred tax Assets (net)				
	g) Other Non-Current Assets				
	Total Non-Current Assets	14.36	14.75	257.36	257.75
2	Current Assets				
	a) Inventories				
	b) Financial Assets				
	i) Investments	315.27	315.27	55.28	82.87
	ii) Trade Receivables	0.00	12.88	0	12.88
	iii) Cash and Cash Equivalents	8.50	42.87	9.39	43.99
	iv) Bank Balance other than (iii) above				
	v) Loans & Advances	7371.58	6093.19	10018.94	9527.03
	vi) Other Financial Assets	7625.83	7633.75	8603.21	7906.17
	c) Current Tax Assets (net)				
	d) Other Current Assets				
	e) Deferred tax Assets (net)	1525.94	1525.94	1525.94	1525.94
	Total Current Assets	16847.4155	15623.70	20212.76	19098.88
	Total Assets (A)	16.861.77	15.638.46	20.470.12	19.356.63
B	EQUITY AND LIABILITIES				
1	Equity				
	a) Equity Share Capital	3633.20	3633.20	3633.20	3633.20
	b) Other Equity	5544.15	5305.63	7868.26	7579.41
	Total Equity	9177.35	8938.83	11501.46	11212.61
2	Liabilities				
	Non-Current Liabilities				
	a) Financial Liabilities				
	i) Borrowings	4122	4243.36	4122	4243.36
	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	4122	4243.36	4122	4243.36
3	Current Liabilities				
	a) Financial Liabilities				
	i) Borrowings	598.20	591.94	598.2	591.94
	ii) Trade Payables	0.49	0.55	0.49	0.55
	a. Total outstanding dues of Micro and Small Enterprises				
	b. Total Outstanding dues of Creditors other than [a. above]				
	iii) Other Financial Liabilities	292.40	292.4	542.41	542.41
	b) Other Current Liabilities	510.81	430.59	2641.66	1801.45
	c) Provisions	2160.53	1140.78	1063.91	964.29
	d) Current Tax Liabilities (net)				
	Total Current Liabilities	3562.42	2456.2734	4846.7	3900.61
	Total Liabilities (2+3)	7684.42	6699.637	8968.7	8144.00
	Total Equity and Liabilities (1+2+3)	16861.78	15638.46	20470.12	19356.62





PRUDENTIAL SUGAR CORPORATION LIMITED

CIN: L15432TG1990PLC032731

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

Part - II : Cash Flow Statement

S.No.	Particulars	Stand-alone		Consolidated	
		September 30, 2025 (Unaudited)	March 31, 2025 (Audited)	September 30, 2025 (Unaudited)	March 31, 2025 (Audited)
A	Cash flow from Operating Activities				
	Profit before Tax	238.52	210.47	288.85	574.07
	Adjustments for:				
	a. Depreciation and amortization expense	0.39	0.86	0.39	0.86
	b. Sundry Balance Written off				
	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	-363.86	-627.88	198.05	332.67
	k. Income from investment in mutual funds				
	m. Other Income				
	l. Dividend income on investments in associates				
	Operating profit before working capital changes	-124.94	-416.55	487.29	907.60
	Changes in Working Capital:				
	Adjustments for (increase)/decrease				
	a. Financial Assets				
	b. Other Current Assets	-1270.46	-4363.28	1188.93	-5285.29
	c. Inventories				
	d. Trade Receivables	12.88	852.31	12.88	852.31
	e. Non-Current Assets				
	Adjustments for (increase)/decrease				
	a. Current Liabilities	1019.75	867.55	840.20	1314.15
	b. Non-Current Liabilities				
	c. Trade payables	0.68	0.4	0.07	0.40
	d. Other Financial Liability	115.11	1800.2	0	0
	e. Provisions	80.22	88.13	99.62	228.27
	Cash flow generated from Operating activities (gross)	-397.73	-1172.04	250.97	-1983.36
	Less: Income-tax paid (net)				
	Net Cash flow generated from operating Activities (A)	-397.73	-1172.04	250.97	-1983.36
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			27.59	27.59
	f. Proceeds from sale of mutual funds				
	g. Interest received on term deposits with banks				
	h. Dividend received from associates				
	i. Other Income	363.86	627.88		
	Net cash flow (used in) investing activities (B)	363.86	627.88	27.59	-27.59
C	Cash flow from financing activities				
	a. Term Loan			198.05	1800.21
	b. Interest Paid			-115.1059	-332.67
	Net cash flow (used in) financing activities (C)	0	0	-313.16	1467.34
D	Net increase/decrease in cash and cash equivalents (A+B+C)	-33.87	-544.16	-34.60	-543.42
E	Cash and cash equivalents as at the beginning of the year	42.67	586.82	43.99	587.40
F	Cash and cash equivalents as at the end of the year	8.80	42.67	9.39	43.99
G	Cash and Cash equivalents at the end of the year				
	i. Balance with banks in current accounts	0.04	30.86	0.06	31.63
	ii. Cash on Hand	8.76	11.81	9.33	12.38
	iii. Balances with banks in fixed deposits with original maturity of less than three months				
		8.80	42.67	9.39	43.99



Independent Auditor's Review Report on Unaudited quarterly Consolidated 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 (Holding Company)

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Prudential Sugar Corporation Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income / loss of its subsidiaries for the quarter and half year ended 30th September 2025 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared 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, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
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. 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
4. The Statement includes the results of the following entities:
 - i. Prudential Amanna Sugar Limited
5. Based on our review conducted as stated in paragraph 3 above, and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 6, nothing has come to our attention, 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 below:

- 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,

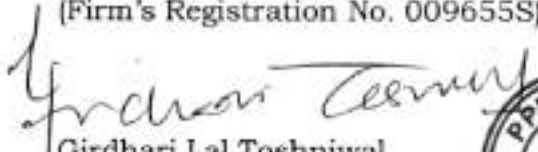
The impact of all the above is unascertainable.

6. We did not review the interim financial results of subsidiaries included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total revenues of Rs. Nil, total net profit after tax of Rs.50.32 lakhs and total comprehensive Profit of Rs.50.32 lakhs for the half year ended 30th September, 2025, as considered in the consolidated unaudited financial results.

These interim financial statements / financial information / financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Consolidated Financial Statement is not modified in respect of the above matters.

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


Girdhari Lal Toshniwal
(Partner)
(Membership No. 205140)
UDIN: 25205140BMOPHQ2664



Place: Hyderabad
Date: 13th September 2025

Independent Auditor's Review Report on unaudited quarterly standalone 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 of
Prudential Sugar Corporation Limited

We have reviewed the accompanying statement of Standalone Unaudited Financial results of Prudential Sugar Corporation Limited for the quarter and half year ended 30th September, 2025 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as stated in paragraph 3 above 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 below:

- 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.

Subject to stated above, our conclusion on the statement is not modified.

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

Girdhari Lal Toshniwal

Girdhari Lal Toshniwal
(Partner)

(Membership No. 205140)

UDIN: 25205140BMOPHP5587



Place: Hyderabad

Date : 13th November 2025