



BANNARI AMMAN SUGARS LIMITED

Regd. Office : 1212, Trichy Road Coimbatore - 641 018 Tamilnadu India
Phone : 91 - 422 - 2204100 Fax : 2309999 (Sales) 2204222 (Purchase) 2204233 (Accounts)
E-Mail : bascbe@bannari.com Website : www.bannari.com CIN : L15421TZ1983PLC001358

SEC/ MAIL /2025

03.02.2025

National Stock Exchange of India Ltd Exchange Plaza C-1, Block G Bundera-Kurla Complex, Bandra (E) Mumbai - 400051 NSE CODE : BANARISUG ISIN No. : INE459A01010	BSE Limited Phiroze Jeejeebhoy Towers Dalal Street Mumbai - 400 001 BSE CODE : 500041 ISIN No. : INE459A01010
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Dear Sir,

Sub: Integrated Filing (Financials) for the quarter and nine months ended
31st December, 2024

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Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31.12.2024, read with BSE Circular No.20250102-4 and NSE Circular No.NSE/CML/2025/02 dated 02.01.2025, we are submitting herewith the Integrated Filing (Financials) for the quarter and nine months ended 31st December 2024.

Sl No	Particulars	Remarks
A.	Unaudited Financial Results for the Quarter and Nine months Ended 31.12.2024 (Standalone)	Enclosed
B.	Statement on Deviation or Variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc.	Not Applicable
C.	Format for disclosing outstanding default on loans and debt securities	Not Applicable
D.	Format for disclosure of related party transactions	Not Applicable
E.	Statement on impact of audit qualifications (for audit report with modified opinion) submitted along with annual audited financial results	Not Applicable

This is for your information and records.

Thanking you,

Yours faithfully,
For BANNARI AMMAN SUGARS LIMITED

(C PALANISWAMY)
COMPANY SECRETARY & COMPLIANCE OFFICER

Encl:

BANNARI AMMAN SUGARS LIMITED

Registered Office: 1212, Trichy Road, Coimbatore - 641 018

CIN : L15421TZ1983PLC001358

Phone: 91-422 - 2204100 Fax : 91 - 422 - 2309999 E-mail : shares@bannari.com

Website : www.bannari.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31.12.2024

(₹ in Lakhs)

Sl No.	Particulars	Quarter ended			Nine months ended		Year ended 31.03.2024 (Audited)
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	
		<----- (Unaudited) ----->					
1.	Income						
	a. Revenue from operations	42142.50	47373.00	76816.94	129910.80	179915.94	222031.81
	b. Other income	142.14	163.44	152.84	412.99	430.92	669.83
	Total income	42284.64	47536.44	76969.78	130323.79	180346.86	222701.64
2.	Expenses						
	a. Cost of materials consumed	34305.62	38029.45	58380.09	76343.71	119034.09	153365.45
	b. Purchase of stock-in-trade	57.47	56.47	39.59	164.55	147.50	199.86
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	(7834.72)	(6751.24)	(4513.20)	9989.96	5389.00	(2226.63)
	d. Employee benefit expenses	3681.60	3686.33	3858.43	10935.32	10874.68	14900.48
	e. Finance costs	407.68	193.11	686.43	1249.11	2405.16	3164.61
	f. Depreciation and amortisation expenses	1417.59	1411.01	1441.41	4215.27	4289.88	5759.30
	g. Other expenses	5791.25	5609.39	7103.36	16683.98	18931.27	25152.49
	Total expenses	37826.49	42234.52	66996.11	119581.90	161071.58	200315.56
3.	Profit/(Loss) before Exceptional Items and tax (1 - 2)	4458.15	5301.92	9973.67	10741.89	19275.28	22386.08
4.	Exceptional items	-	-	-	-	-	-
5.	Profit/(Loss) before tax (3 + 4)	4458.15	5301.92	9973.67	10741.89	19275.28	22386.08
6.	Tax Expenses						
	Current tax	778.08	924.62	2170.36	1869.56	3801.87	4055.61
	Deferred tax	798.99	950.61	996.77	1921.66	2426.59	3100.25
	Total tax expenses	1577.07	1875.23	3167.13	3791.22	6228.46	7155.86
7.	Net Profit/(Loss) for the period (5 - 6)	2881.08	3426.69	6806.54	6950.67	13046.82	15230.22
8.	Other Comprehensive Income						
	(i) Items that will not be reclassified to profit or loss	48.47	143.22	24.46	254.48	120.57	(18.40)
	(ii) Income tax thereon	(7.06)	(15.56)	(8.55)	(44.56)	(42.14)	6.43
	Total Other Comprehensive Income	41.41	127.66	15.91	209.92	78.43	(11.97)
9.	Total Comprehensive Income (7 + 8)	2922.49	3554.35	6822.45	7160.59	13125.25	15218.25
10.	Paid-up Equity share capital (Face value ₹ 10/- per share)	1253.97	1253.97	1253.97	1253.97	1253.97	1253.97
11.	Other Equity	-	-	-	-	-	167586.20
12.	Earnings Per Share (of ₹ 10/- each) (not annualised)						
	a. Basic (₹)	22.98	27.33	54.28	55.43	104.04	121.46
	b. Diluted (₹)	22.98	27.33	54.28	55.43	104.04	121.46



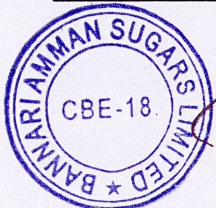
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S.V. [Signature]

SEGMENT REPORTING UNDER REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 WITH STOCK EXCHANGE FOR THE QUARTER AND NINE MONTHS ENDED 31.12.2024

(₹ in Lakhs)

Particulars	Quarter ended			Nine months ended		Year ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	<----- (Unaudited) ----->					(Audited)
1. SEGMENT REVENUE (Sales/ Income from each segment)						
a) Sugar	40122.72	45587.72	75581.35	120795.87	176612.07	218709.39
b) Power	10083.74	11831.40	18441.15	23726.09	38226.26	50895.92
c) Distillery	9805.65	8482.53	8765.99	25193.15	18102.72	24015.16
d) Granite Products	840.98	693.93	508.60	2109.31	1470.77	2183.11
Total	60853.09	66595.58	103297.09	171824.42	234411.82	295803.58
Less: Inter Segment Revenue	18710.59	19222.58	26480.15	41913.62	54495.88	73771.77
Revenue from operation	42142.50	47373.00	76816.94	129910.80	179915.94	222031.81
2. SEGMENT RESULTS (Profit/(Loss) Before Tax and Finance costs from each segment)						
a) Sugar	913.99	528.85	3192.90	1886.02	7755.25	8180.81
b) Power	1217.97	2465.69	5350.55	3733.84	9165.80	11799.79
c) Distillery	2564.48	2294.41	2520.33	6360.15	5586.85	6627.75
d) Granite Products	67.35	106.00	(498.53)	(291.31)	(1114.78)	(1456.75)
Total	4763.79	5394.95	10565.25	11688.70	21393.12	25151.60
Less: Finance Costs	407.68	193.11	686.43	1249.11	2405.16	3164.61
	4356.11	5201.84	9878.82	10439.59	18987.96	21986.99
Add: Unallocable income	102.04	100.08	94.85	302.30	287.32	399.09
Total Profit/(Loss) Before Tax	4458.15	5301.92	9973.67	10741.89	19275.28	22386.08
3. SEGMENT ASSETS						
a) Sugar	148521.36	139792.42	150693.26	148521.36	150693.26	156806.72
b) Power	19136.91	22919.15	31422.42	19136.91	31422.42	29717.39
c) Distillery	43586.17	41962.55	38189.99	43586.17	38189.99	42338.26
d) Granite Products	8939.57	9104.96	9257.50	8939.57	9257.50	9523.74
e) Unallocated	3277.17	6741.84	4102.45	3277.17	4102.45	5062.44
Total	223461.18	220520.92	233665.62	223461.18	233665.62	243448.55
4. SEGMENT LIABILITIES						
a) Sugar	29598.32	25194.10	38064.19	29598.32	38064.19	46033.89
b) Power	3093.67	3277.88	9741.99	3093.67	9741.99	8448.92
c) Distillery	2896.67	3150.27	6359.13	2896.67	6359.13	6454.76
d) Granite Products	293.83	256.79	319.65	293.83	319.65	358.50
e) Unallocated	13145.40	15563.61	12433.47	13145.40	12433.47	13312.31
Total	49027.89	47442.65	66918.43	49027.89	66918.43	74608.38



S.V.

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 03.02.2025
2. Statutory Auditors carried out a limited review of the financial results for the quarter / nine months ended 31.12.2024.
3. Figures for the previous periods have been regrouped / reclassified wherever necessary



Place : Coimbatore
Date : 03.02.2025

For BANNARI AMMAN SUGARS LIMITED

A handwritten signature in blue ink, appearing to be "S. V. Balasubramaniam".

(S V BALASUBRAMANIAM)
CHAIRMAN

A handwritten signature in red ink, appearing to be "R. S. Srinivasan".

P.N. RAGHAVENDRA RAO & CO

Chartered Accountants

Founder P.N. Raghavendra Rao

No. 23/2, Viswa Paradise Apartments IIInd Floor, Kalidas Road, Ramnagar, Coimbatore - 641 009

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Ref. No.

Date :

Independent Auditor's Limited Review Report on Review of Unaudited Interim Financial Results for the Quarter and Nine months ended 31st December 2024

To
The Board of Directors of
Bannari Amman Sugars Limited

Report on the Statement of Unaudited Financial Results

1. We have reviewed the accompanying statement of Unaudited Financial Results of Bannari Amman Sugars Limited ("the Company") for the quarter and nine months ended 31st December, 2024 ("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 Requirement) Regulations, 2015, as amended ("Listing Regulations").

Management Responsibility for the Unaudited Financial Results

2. The Statement prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" (Ind AS 34) as prescribed under Section 133 of the Companies Act, 2013, as amended, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, 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

Founder P.N. Raghavendra Rao

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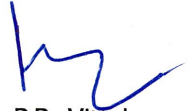
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Conclusion

4. Based on our review conducted and procedures performed as stated above, nothing has come to our attention that causes us to believe that the Statement, prepared in accordance with applicable Indian Accounting Standards and other recognized accounting practices and policies, 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



P.R. Vittel
Partner

Membership Number: 018111
UDIN: 25018111BMRJYL8523

Coimbatore
3rd February 2025