

Date: 06.11.2025

To,

The Manager,
BSE Limited

25th Floor Pheroze Jeejebhoy Towers,
Dalal Street, Mumbai - 400001

Scrip Code: 507498

Sub: Outcome of Board Meeting held to approve Un-Audited Financial Results for the Second Quarter and Half Year Ended 30th September, 2025

Dear Sir/Madam,

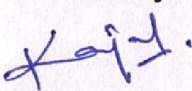
We wish to inform you that the Board of Directors ('the Board') of the Company at their meeting held today i.e. 06th November, 2025, inter alia approved the Un-audited Financial Results for Second Quarter and Half Year Ended 30th September, 2025. A copy of Un-audited Financial Results along with Limited Review Report pursuant to Regulation 33 and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') is enclosed herewith.

The said Board Meeting commenced at 4.55PM and concluded at 5.40PM. This is for information and record.

Thanking You

Yours Faithfully

For Piccadily Sugar and Allied Industries Limited


Kajal Goel
Company Secretary & Compliance Officer
A-37752



Piccadily Sugar & Allied Industries Ltd.

Registered Office: Jakhal Road, Tehsil Patran, Distt. Patiala, Punjab-147001 (India)

Corporate Office: SCO 51, 1st Floor, Sector 30-C, Near CSIO, Chandigarh -160030 (India) .Phone no 0172-2997651

Website: www.psailpatran.com. Mail id. piccadilygroup34@rediffmail.com.

CIN No.: L15424PB1993PLC013137

JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS

S.C.O. 178, Sector-5, Panchkula, Haryana - 134109

Phone: 0172-2575761, 2575762

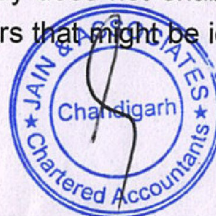
Email: jainassociatesca@gmail.com

Independent Auditor's review Report on the Unaudited Quarterly Financial Results and year to date results of Piccadily Sugar & Allied Industries Limited Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to

**The Board of Directors of
Piccadily Sugar & Allied Industries Limited
Jakhal Road, Patran Distt. – Patiala (Punjab)**

1. We have reviewed the accompanying Statement of unaudited financial results ("the Statement") of Piccadily Sugar & Allied Industries Limited ("the Company") for the quarter and six months ending September 30, 2025, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on 6th November, 2025 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, as amended, read with the Circular, issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on these financial statements 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. 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 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 as specified under Section 143(10) of The Companies Act, 2013 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.



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4. Based on our review conducted as above, 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 Standards ('Ind As') specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of 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.

Place: GURUGRAM

Dated: 06.11.2025

UDIN: 25513236BMJPSD4953

For Jain & Associates
Chartered Accountants
Firm Registration No. 001361N



Krishan Mangawa
(Partner)

Membership No. 513236

PICCADILY SUGAR AND ALLIED INDUSTRIES LTD.

Regd. Office : Jakhal Road, Patran

Distt. - Patiala (Punjab)

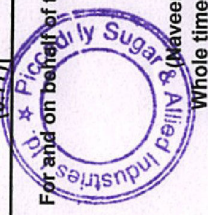
CIN: L15424PB1993PLC013137

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30 TH SEPTEMBER, 2025

Sr.	PARTICULARS	(Rs. In Lakhs, Except EPS Data)					
		QUARTER ENDED		SIX MONTH ENDED		YEAR ENDED	
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.	Revenue from Operations						
	Gross Sales	-	-	262.63	-	290.41	426.81
	Other Operating Revenue	-	-	-	-	-	-
	Total Revenue from Operations	-	-	262.63	-	290.41	426.81
	Other Income	255.25	88.62	3.09	343.87	21.38	208.79
	Total Income	255.25	88.62	265.72	343.87	311.79	635.60
2.	Expenses						
	(a) Cost of Materials consumed	-	-	151.11	-	167.23	220.10
	(b) Changes in inventories of finished goods, work-in-progress	-	-	(16.88)	-	(11.77)	19.25
	(c) Employee benefits expense	8.13	9.84	17.06	17.97	32.29	66.88
	(d) Finance costs	0.08	0.16	0.29	0.24	0.32	0.38
	(e) Depreciation and amortization expense	45.32	63.75	68.22	109.07	136.46	272.90
	(f) Power, fuel etc.	5.05	3.41	195.23	8.46	8.89	14.25
	(g) Other expenses	16.69	8.89	(20.61)	25.58	189.45	463.37
	Total Expenses	75.26	86.05	394.42	161.31	522.87	1057.13
3.	Profit/(loss) before exceptional items and tax (1-2)	179.99	2.57	(128.70)	182.56	(211.08)	(421.54)
4.	Exceptional Items	-	-	-	-	-	227.69
5.	Profit/(loss) before tax (3+4)	179.99	2.57	(128.70)	182.56	(211.08)	(193.85)
6.	Tax Expense						
	- Current Tax	18.38	-	-	-	-	-
	- Deferred Tax	-	12.32	(8.43)	30.70	(31.16)	(103.15)
	- Tax adjustment related to earlier year	-	-	-	-	-	-
7.	Net Profit/(Loss) (5-6)	161.61	(9.75)	(120.27)	151.86	(179.92)	(90.69)
8.	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit & loss	-	-	-	-	-	(1.75)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	0.46
	B (i) Items that will be reclassified to profit & loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
9.	Total comprehensive income (after tax)	161.61	(9.75)	(120.27)	151.86	(179.92)	(91.99)
10.	Paid up equity share capital (FV Rs. 10 each)	2,325.45	2,325.45	2,325.45	2,325.45	2,325.45	2,325.45
11.	Other Equity						(1197.79)
12.	Basic / Diluted -Earnings/(Loss) Per Share (Rs.)						
	- Basic	0.69	(0.04)	(0.51)	0.65	(0.77)	(0.39)
	- Diluted	0.69	(0.04)	(0.51)	0.65	(0.77)	(0.39)



(Signature)



PLACE: GURUGRAM
DATE: 06.11.2025

Whole time Director
DIN : 09691282

PICCADILY SUGAR AND ALLIED INDUSTRIES LTD.
Regd. Office : Jakhal Road, Patran Distt. - Patiala (Punjab)
Distt. - Patiala (Punjab)
CIN: L15424PB1993PLC013137

NOTES TO THE FINANCIAL RESULTS :

- 1 The above financial results have been prepared in accordance with Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standard) Rules , 2015 and other relevant amendments thereafter.
- 2 The above financial results have been reviewed by the Audit Committee held on 5th November,2025 and then approved by Board of Directors in their meeting held on 5th November,2025 .
- 3 The previous period/year's figures have been regrouped wherever necessary to confirm to this period's classification.
- 4 The company is in the process of implementing ENA/Ethanol Plant.

PLACE: GURUGRAM
DATE: 06.11.2025



For and on behalf of the Board



(Naveen Pawar)
Whole time Director
DIN : 09691282

PICCADILY SUGAR AND ALLIED INDUSTRIES LTD.

Regd. Office : Jakhal Road, Patran

Distt. - Patiala (Punjab)

CIN: L15424PB1993PLC013137

Statement of Cash Flow for the Half Year Ended 30th September, 2025

Particulars	Amount in Lakhs (INR)	
	Half Year Ended 30.09.2025	Half Year Ended 30.09.2024
	Unaudited	Unaudited
Cash Flow From Operating Activities:		
Profit After Tax	151.86	(179.92)
Adjustments To Reconcile Profit Before Tax To Net Cash Provided By Operating Activities:		
Income Tax Expenses Charged In Profit And Loss A/C	30.70	(31.16)
Depreciation And Amortization	109.07	136.46
Finance Costs	0.24	0.32
Interest Income Received	(60.18)	(1.93)
Operating Profit Before Working Capital Changes	231.68	(76.24)
Changes In Operating Assets And Liabilities:		
Trade Receivables	7.51	16.70
Other Receivables	138.09	(796.93)
Inventory	(1,572.61)	4.36
Provisions	0.08	0.40
Trade And Other Payables	2,081.91	1,333.39
Biological Assets		(8.88)
Cash Generated From Operations	886.66	472.80
Net Cash Flow From Operating Activities (A)	886.66	472.80
Cash Flow From Investing Activities:		
Net Sale /(Purchase) Of Fixed Assets	(823.72)	(926.06)
Interest Income Received	60.18	1.93
Net Cash Flow From Investing Activities (B)	(763.54)	(924.13)
Cash Flow From Financing Activities:		
Proceeds From Long-Term Borrowings	(107.99)	465.18
Finance Cost	(0.24)	(0.32)
Net Cash Flow From Financing Activities (c)	(108.22)	464.86
Net Increase In Cash And Cash Equivalents (A+B+C)	14.89	13.53
Opening Cash And Cash Equivalents	55.38	38.70
Closing Cash And Cash Equivalents	70.27	52.23

Notes:

- 1) The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Indian Accounting Standard-7 on Statement of Cash Flow.
- 2) Additions of fixed assets include movement of Capital work-in-progress during the year.
- 3) Proceeds/(repayment) of Short-term borrowings have been shown on net basis.
- 4) Figure in brackets represents cash outflow from respective activities .



For and on behalf of Board

Naveen Pawar
(Whole Time Director)
DIN: 09691282

PLACE: GURUGRAM
DATE: 06.11.2025

Piccadily Sugar and Allied Industries Ltd.
Jakhal Road, Patran, Distt. - Patiala (Punjab)
CIN: L15424PB1993PLC013137
STATEMENT OF ASSETS AND LIABILITIES AS ON 30.09.2025

		Amount in Lakh (INR)	
S No.	Particulars	As at 30.09.2025 (UNAUDITED)	AS AT 31.03.2025 (AUDITED)
A)	ASSETS		
1	Non-Current assets		
	(a) Property Plant & Equipment	3,229.80	3,334.03
	(b) Capital Work in Progress	5,154.87	4,335.99
	(c) Biological Assets	61.43	61.43
	(d) Financial assets		
	(i) Investments	0.02	0.02
	(ii) Other financial assets	65.66	65.66
	(e) Deferred Tax assets(net)	282.59	313.28
	(f) Other non current assets	21.45	21.45
	Total non-current assets	8,815.83	8,131.87
2	Current assets		
	(a) Inventories	1,930.97	358.36
	(b) Financial assets		
	(i) Trade receivables	296.82	304.34
	(ii) Cash & Cash Equivalents	70.27	55.38
	(iii) Other financial assets	11.65	11.65
	(c) Current Tax assets(net)	2.07	1.18
	(d) Other current assets	502.38	641.36
	Total current assets	2,814.18	1,372.27
	Total Assets	11,630.00	9,504.14
B)	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	2,325.45	2,325.45
	(b) Other Equity	(1,045.93)	(1,197.79)
	Equity attributable to shareholder	1,279.53	1,127.66
2	Non current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	1,962.96	2,070.94
	(b) Provisions	4.06	4.06
	Total non-current liabilities	1,967.02	2,075.01
3	Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	240.00	240.00
	(ii) Trade Payables		
	- total outstanding dues of micro enterprises and small enterprises	6.17	6.59
	- total outstanding dues of creditors other than micro enterprises and small enterprises	6,135.61	4,411.72
	(iii) Other financial liabilities	300.62	285.42
	(b) Provisions	5.13	5.05
	(C) Other current Liabilities	1,695.93	1,352.71
	Total current liabilities	8,383.46	6,301.47
	TOTAL EQUITY AND LIABILITIES	11,630.00	9,504.14



For & on behalf of the board

(Signature)

(Naveen Pawar)
Whole time Director
DIN : 09691282

PLACE: GURUGRAM
DATE: 06.11.2025