Piccadily

Date: 04.11.2026

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, 2026.

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. 04th November, 2026, inter alia approved the Un-audited Financial Results for Second Quarter and Half Year Ended 30th September, 2026. 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 15.30 and concluded at 16.25 .This is for information and record.

Thanking You

Yours Faithfully

For Piccadily Sugar and Allied Industries Limited

Allied Industries Limited ☆ Piccadily Sugar &

Kajal Goel
Company Secretary & Compliance Officer
A-37752

CA RATTAN KAUR
B.Com(H), F.C.A
DISA (ICAI), FAFD (ICAI), CCAB(ICAI)

RATTAN KAUR & ASSOCIATES
CHARTERED ACCOUNTANTS
SCF: 1, SECTOR: 20-C
CHANDIGARH: 160020
Mobile: 9501343300
Email:carattan@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, 2026, 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 4th November, 2026 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.

For Rattan Kaur & Associates
Chartered Accountants
Firm Registration No. 022513N

RATTAN KAUR & ASSOCIATES Chandigarh Chartered Accountants

Rattan Kaur
(Partner)
Membership No. 513530

Place: GURUGRAM
Dated: 04.11.2026
UDIN: 26513530QAQIYS3968

PICCADILY SUGAR AND ALLIED INDUSTRIES LTD.

Regd. Office : Jakhal Road, Patran
Distt. - Patiala (Punjab)
CIN: L15424PB1993PLC013137

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Rs. In Lakhs, Except EPS Data)

Sr.	PARTICULARS	QUARTER ENDED			SIX MONTH ENDED		YEAR ENDED
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.	Revenue from Operations						
	Gross Sales	5.79	-	-	5.79	-	166.46
	Total Revenue from Operations	5.79	-	-	5.79	-	166.46
	Other Income	46.23	54.18	255.25	100.41	343.87	515.14
	Total Income	52.02	54.18	255.25	106.20	343.87	681.60
2.	Expenses						
	(a) Cost of Materials consumed	3.15	2.63	-	5.78	-	86.01
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	11.89
	(c) Employee benefits expense	5.90	7.31	8.13	13.21	17.97	43.31
	(d) Finance costs	3.26	3.12	0.08	6.38	0.24	8.86
	(e) Depreciation and amortization expense	49.26	53.04	45.32	102.30	109.07	218.16
	(f) Power, fuel etc.	0.68	0.82	5.05	1.50	8.46	14.78
	(g) Other expenses	14.82	9.81	16.69	24.63	25.58	247.28
	Total Expenses	77.07	76.73	75.26	153.80	161.31	630.29
3.	Profit/(loss) before exceptional Items and tax (1-2)	(25.05)	(22.55)	179.99	(47.60)	182.56	51.31
4.	Exceptional Items	-	51.22	-	51.22	-	-
5.	Profit /(loss) before tax (3+4)	(25.05)	28.67	179.99	3.62	182.56	51.31
6.	Tax Expense						
	- Current Tax	-	-	-	-	-	-
	- Deferred Tax	(16.39)	(6.47)	18.38	(22.86)	30.70	17.75
	- Tax adjustment related to earlier year	5.17	-	-	5.17	-	-
7.	Net Profit/(Loss) (5-6)	(13.83)	35.14	161.61	21.31	151.86	33.57
8.	Other Comprehensive income						
	A (i) items that will not be reclassified to profit & loss	-	-	-	-	-	(0.13)
	(ii) income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	0.03
	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)	(13.83)	35.14	161.61	21.31	151.86	33.47
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	2325.45
11.	Other Equity						(909.46)
12.	Basic / Diluted -Earnings/(Loss) Per Share (Rs.)						
	- Basic	(0.06)	0.15	0.69	0.09	0.65	0.14
	- Diluted	(0.06)	0.15	0.69	0.09	0.65	0.14

RATTAN KAUR & ASSOCIATES Chandigarh Chartered Accountants

For and on behalf of the Board

Piccadily Sugar & Allied Industries Ltd.

(Naveen Pawar)
Whole time Director
DIN : 09691282

PLACE: GURUGRAM
Date: 04-11-2026

PICCADILY SUGAR AND ALLIED INDUSTRIES LTD.
Regd. Office : Jakhal Road, Patran
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 4th November,2026 and then approved by Board of Directors in their meeting held on 4th November,2026

3 The previos period/year's figures have been regrouped wherever necessary to confirm to this period's classification.

4 The expansion of Ethanol Plant has been completed.

RATTAN KAUR & ASSOCIATES * Chartered Accountants * Chandigarh

For and on behalf of the Board

Piccadily Sugar & Allied Industries Ltd.

(Naveen Pawar)
Whole time Director
DIN : 09691282

PLACE: GURUGRAM
Date: 04-11-2026

Piccadily Sugar and Allied Industries Ltd.
Jakhal Road, Patran, Distt. - Patiala (Punjab)
CIN: L15424PB1993PLC013137

UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON 30.09.2026

(RS. In Lakhs)

S No.	Particulars	AS AT 30.09.2026 (UNAUDITED)	AS AT 31.03.2026 (AUDITED)
A)	**ASSETS**		
1	**Non-Current assets**		
	(a) Property Plant & Equipment	2,973.46	3,122.17
	(b) Capital Work In Progress	6,721.38	5,635.07
	(c) Biological Assets	42.42	42.42
	(d) Financial assets		
	(i) Investments	0.02	0.02
	(ii) Other financial assets	65.66	65.66
	(e) Deferred Tax assets(net)	318.43	295.57
	(f) Other non current assets	21.45	21.45
	Total non-current assets	10,142.82	9,182.37
2	**Current assets**		
	(a) Inventories	1,957.75	1,974.52
	(b) Financial assets		
	(i) Trade receivables	221.70	310.79
	(ii) Cash & Cash Equivalents	44.97	65.33
	(iii) Other financial assets	9.16	11.59
	(c) Current Tax assets(net)	1.82	1.54
	(d) Other current assets	773.07	393.62
	Total current assets	3,008.47	2,757.39
	Total Assets	13,151.29	11,939.76
B)	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity Share Capital	2,325.45	2,325.45
	(b) Other Equity	(888.15)	(909.46)
	Equity attributable to shareholder	1,437.31	1,416.00
2	**Non current Liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	2,493.98	2,596.52
	(b) Provisions	4.24	4.24
	Total non-current liabilities	2,498.22	2,600.75
3	**Current Liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	240.00	240.00
	(ii) Trade Payables		
	-total outstanding dues of micro enterprises and small enterprises	4.62	5.28
	-total outstanding dues of creditors other than micro enterprises and small enterprises	6,470.73	5,597.08
	(iii) Other financial liabilities	289.90	304.59
	(b) Provisions	4.15	3.78
	(c) Other current Liabilities	2,206.35	1,772.27
	Total current liabilities	9,215.77	7,923.01
	TOTAL EQUITY AND LIABILITIES	13,151.29	11,939.76

RATTAN KAUR & ASSOCIATES * Chandigarh * Chartered Accountants *

For & on behalf of the board

Piccadily Sugar & Allied Industries Ltd.

(Naveen Pawar)
Whole time Director
DIN : 09691282

PLACE: GURUGRAM
Date: 04-11-2026

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Unaudited Statement of Cash Flow for the Half Year Ended 30th September, 2026

Amount in Lakhs (INR)

Particulars	Half Year Ended 30.09.2026	Half Year Ended 30.09.2025
	Unaudited	Unaudited
Cash Flow From Operating Activities:		
Profit After Tax	21.31	151.86
Adjustments To Reconcile Profit Before Tax To Net Cash Provided By Operating Activities:		
Income Tax Expenses Charged In Profit And Loss A/C	(17.68)	30.70
Depreciation And Amortization	102.30	109.07
Finance Costs	6.38	0.24
Loss/(Profit) On Sale Of Fixed Assets	(51.22)	-
Interest Income Received	(1.20)	(60.18)
Increase in Equity Investment due to increase in fair value	(0.00)	-
Operating Profit Before Working Capital Changes	**59.87**	**231.68**
Changes In Operating Assets And Liabilities:		
Trade Receivables	89.09	7.51
Other Receivables	(377.30)	138.09
Inventory	16.77	(1,572.61)
Provisions	0.37	0.08
Trade And Other Payables	1,292.39	2,081.91
Biological Assets	**1,081.20**	**886.66**
Cash Generated From Operations	5.17	-
Income Tax (Net)	**1,076.02**	**886.66**
Net Cash Flow From Operating Activities (A)		
Cash Flow From Investing Activities:		
Net Sale /(Purchase) Of Fixed Assets	(988.67)	(823.72)
Biological Assets	-	-
Interest Income Received	1.20	60.18
Net Cash Flow From Investing Activities (B)	**(987.47)**	**(763.54)**
Cash Flow From Financing Activities:		
Proceeds From Long-Term Borrowings	(102.54)	(107.99)
Finance Cost	(6.38)	(0.24)
Net Cash Flow From Financing Activities (c)		
Net Increase In Cash And Cash Equivalents (A+B+C)	**(108.91)**	**(108.22)**
Opening Cash And Cash Equivalents	**(20.36)**	**14.89**
	65.33	**55.38**
Closing Cash And Cash Equivalents	**44.97**	**70.27**

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 .

RATTAN KAUR & ASSOCIATES * Chandigarh * Chartered Accountants *

For and on behalf of Board

Piccadily Sugar & Allied Industries Ltd.

Naveen Pawar
(Whole Time Director)
DIN:09691282

PLACE : GURUGRAM
DATE: 04-11-2026