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/2026

27.05.2026

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

Dear Sirs,

Outcome of Board Meeting held on 27th May, 2026

***

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 ("SEBI Listing Regulations"), we wish to submit that the Board of Directors of the company at its meeting held today the 27th May 2026 inter alia,

(1) Financial Results

Considered and approved the Audited Financial Results for the quarter and financial year ended March 31, 2026. The financial results along with statutory auditors' report (unmodified opinion) and a declaration that the Auditors' Report on the results is with unmodified opinion are annexed herewith as ***"Annexure-I"***.

(2) Dividend

Recommended dividend of Rs.12.50 (Rupees twelve and paise fifty) per equity share of Rs.10/- each for the financial year ended March31, 2026 subject to the approval of the members at the ensuing Annual Geneal Meeting of the company.

(3) Appointment of Internal Auditors

Based on the recommendation of Audit Committee, approved the appointment of M/s Nandakumar & Sundaran, Chartered Accountants and M/s BM & Associates, Chartered Accountants as internal auditors of the company for the financial year 2026-2027.

Disclosure as required as per Regulation 30 of SEBI Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025–CFD-POD2/I/3762/2026 updated on January 30, 2026. is attached herewith as "*Annexure-II (a) and Annexure-II (b)*".

BANNARI AMMAN SUGARS LIMITED CBE-18.

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(4) Appointment of Cost Auditor

Based on the recommendation of Audit Committee, approved the appointment of Sri M Nagarajan, Cost Accountant as Cost Auditor for carrying out cost audit for the financial year 2026-2027.

Disclosure as required as per Regulation 30 of SEBI Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025—CFD-POD2/I/3762/2026 updated on January 30, 2026 is attached herewith as "*Annexure-III*".

The 42nd Annual General Meeting of the company is scheduled to be held on Wednesday, the 23rd September, 2026 through Video Conferencing/Other Audio-Visual Means (OAVM) in accordance with the circulars issued by the Ministry of Corporate Affairs, from time to time. The record date for the purpose of 42nd Annual General Meeting and payment of dividend is 16th September, 2026.

The meeting of the Board of Directors of the Company held today was commenced at 4.15 P.M and concluded at 5.50 P.M

Kindly take it on your record.

Thanking you,

Yours faithfully,
For BANNARI AMMAN SUGARS LIMITED

(C PALANISWAMY)
COMPANY SECRETARY/COMPLIANCE OFFICER

Encl: As above

ANNEXURE - I

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 AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31.03.2026

(₹ in Lakhs)

Sl No.	Particulars	Quarter ended			Year ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	
1.	Income					
	a. Revenue from operations	28229.24	64410.82	49386.60	191667.27	179297.40
	b. Other income	2698.16	536.37	2146.64	4295.55	2627.02
	Total income	30927.40	64947.19	51533.24	195962.82	181924.42
2.	Expenses					
	a. Cost of materials consumed	17259.68	22440.00	28999.82	96893.51	105343.53
	b. Purchase of stock-in-trade	54.17	75.28	29.25	249.11	193.80
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1034.79)	24903.37	2506.30	34590.54	12496.26
	d. Employee benefit expenses	3672.10	3655.31	3886.86	15108.87	14822.18
	e. Finance costs	36.55	27.07	329.29	208.39	1578.40
	f. Depreciation and amortisation expenses	1535.05	1529.44	1635.92	6110.02	5851.19
	g. Other expenses	7912.56	5064.28	8662.12	25055.46	25413.49
	Total expenses	29435.32	57694.75	46049.56	178215.90	165698.85
3.	Profit/(Loss) before Exceptional Items and tax (1 - 2)	1492.08	7252.44	5483.68	17746.92	16225.57
4.	Exceptional items	-	-	-	-	-
5.	Profit/(Loss) before tax (3 + 4)	1492.08	7252.44	5483.68	17746.92	16225.57
6.	Tax Expenses					
	Current tax	(587.85)	2289.72	622.42	3547.23	2491.98
	Deferred tax	(2077.58)	123.72	1345.12	(591.95)	3266.78
	Total tax expenses	(2665.43)	2413.44	1967.54	2955.28	5758.76
7.	Net Profit/(Loss) for the period (5 - 6)	4157.51	4839.00	3516.14	14791.64	10466.81
8.	Other Comprehensive Income					
	(i) Items that will not be reclassified to profit or loss	232.31	16.33	(55.45)	307.01	199.03
	(ii) Income tax thereon	(69.41)	(2.38)	(5.36)	(80.29)	(49.92)
	Total Other Comprehensive Income	162.90	13.95	(60.81)	226.72	149.11
9.	Total Comprehensive Income (7 + 8)	4320.41	4852.95	3455.33	15018.36	10615.92
10.	Paid-up Equity share capital	1253.97	1253.97	1253.97	1253.97	1253.97
	(Face value ₹ 10/- per share)					
11.	Other Equity	-	-	-	190085.56	176634.66
12.	Earnings Per Share (of ₹ 10/- each) (not annualised)					
	a. Basic (₹)	33.15	38.59	28.04	117.96	83.47
	b. Diluted (₹)	33.15	38.59	28.04	117.96	83.47

BANNARI AMMAN SUGARS LIMITED ★ CBE-18.

SEGMENT REPORTING UNDER REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 WITH STOCK EXCHANGE FOR THE QUARTER AND YEAR ENDED 31.03.2026

(₹ in Lakhs)

Particulars	Quarter ended			Year ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	
1.SEGMENT REVENUE (Sales/ Income from each segment)					
a) Sugar	24066.86	60900.78	50614.98	182280.38	171410.85
b) Power	5767.56	6745.22	10778.74	29250.16	34504.83
c) Distillery	5200.53	10116.27	7175.78	26972.18	32368.93
d) Granite Products	258.14	204.91	597.62	1557.07	2706.93
Total	35293.09	77967.18	69167.12	240059.79	240991.54
Less: Inter Segment Revenue	7063.85	13556.36	19780.52	48392.52	61694.14
Revenue from operation	28229.24	64410.82	49386.60	191667.27	179297.40
2. SEGMENT RESULTS (Profit/(Loss) Before Tax and Finance costs from each segment)					
a) Sugar	278.87	4071.18	2475.04	9571.85	4361.06
b) Power	504.34	531.90	2921.79	2698.61	6655.63
c) Distillery	251.43	2343.72	147.34	4452.80	6507.49
d) Granite Products	(143.52)	(161.33)	153.52	(372.59)	(137.79)
Total	891.12	6785.47	5697.69	16350.67	17386.39
Less: Finance Costs	36.55	27.07	329.29	208.39	1578.40
	854.57	6758.40	5368.40	16142.28	15807.99
Add: Unallocable income	637.51	494.04	115.28	1604.64	417.58
Total Profit/(Loss) Before Tax	1492.08	7252.44	5483.68	17746.92	16225.57
3. SEGMENT ASSETS					
a) Sugar	122194.63	113355.62	144721.43	122194.63	144721.43
b) Power	14376.32	14431.63	19880.10	14376.32	19880.10
c) Distillery	39493.73	42747.97	44519.71	39493.73	44519.71
d) Granite Products	8249.33	8393.70	8943.23	8249.33	8943.23
e) Unallocated	31210.74	37923.53	4112.92	31210.74	4112.92
Total	215524.75	216852.45	222177.39	215524.75	222177.39
4. SEGMENT LIABILITIES					
a) Sugar	7540.37	9924.51	24663.28	7540.37	24663.28
b) Power	346.05	259.81	1803.97	346.05	1803.97
c) Distillery	458.26	1254.17	2536.01	458.26	2536.01
d) Granite Products	186.07	144.33	167.21	186.07	167.21
e) Unallocated	15654.47	18250.50	15118.29	15654.47	15118.29
Total	24185.22	29833.32	44288.76	24185.22	44288.76

BANNARIAMMAN SUGARS LIMITED ★ CBE-18.

BANNARI AMMAN SUGARS LIMITED, COIMBATORE

STATEMENT OF ASSETS AND LIABILITIES AS AT 31.03.2026

(₹ in Lakhs)

	As at 31.03.2026 (Audited)		As at 31.03.2025 (Audited)	
	Details	Total	Details	Total
ASSETS				
1. NON-CURRENT ASSETS				
(a) Property, Plant and Equipment	114350.30		118805.53	
(b) Capital Work in Progress	10619.52		1085.41	
(c) Right-of-use assets	50.03		22.21	
(d) Biological Assets	68.25		58.55	
(e) Financial Assets				
(i) Investments	422.18		442.71	
(ii) Trade Receivables			978.31	
(iii) Other Financial assets			247.45	
(f) Other non-current assets	2153.25	127663.53	1049.37	122689.54
2. CURRENT ASSETS				
(a) Inventories	50610.09		88545.93	
(b) Biological Assets	29.93		20.51	
(c) Financial Assets				
(i) Investments	25905.95			
(ii) Trade Receivables	3202.63		6645.83	
(iii) Cash and cash equivalents	1338.88		130.60	
(iv) Bank balance other than Cash and cash equivalents	63.76		62.01	
(v) Loans	179.03		129.32	
(vi) Other Financial assets	312.64		863.77	
(d) Other current assets	6218.29		3089.89	
(e) Current Tax Assets (Net)	193.37		423.67	
		88054.57		99911.53
TOTAL		215718.10		222601.07
EQUITY AND LIABILITIES				
EQUITY				
(a) Equity Share Capital	1253.97		1253.97	
(b) Other Equity	190085.56		176634.66	
		191339.53		177888.63
LIABILITIES				
(1) NON-CURRENT LIABILITIES				
(a) Financial Liabilities				
(i) Borrowings	341.89		873.83	
(ii) Lease Liabilities	32.37		12.99	
(iii) Other Financial Liabilities	81.24		194.24	
(b) Provisions	567.30		978.69	
(c) Deferred tax liabilities (Net)	12108.43		12620.10	
		13131.23		14679.85
(2) CURRENT LIABILITIES				
(a) Financial Liabilities				
(i) Borrowings	531.95		14089.82	
(ii) Lease Liabilities	19.04		10.18	
(iii) Trade payables				
a) Outstanding dues of Micro and Small Enterprise	26.64		16.82	
b) Outstanding dues of other than (iii) (a) above	3317.61		8711.32	
(iv) Other Financial Liabilities	3576.60		1954.59	
(b) Other current liabilities	2959.10		4206.46	
(c) Provisions	816.40		1043.40	
(d) Current Tax Liabilities (Net)				
		11247.34		30032.59
TOTAL		215718.10		222601.07

BANNARI AMMAN SUGARS LIMITED ★ CBE-18.

BANNARI AMMAN SUGARS LIMITED
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31.03.2026

(₹ in Lakhs)

PARTICULARS	<---------- Year ended ----------> 31.03.2026		31.03.2025	
A. OPERATING ACTIVITIES :				
Profit Before Tax		17746.92		16225.57
Adjustments for:				
Depreciation and Amortisation Expenses	6110.02		5851.19	
Finance costs	208.39		1578.40	
Interest Income	(645.68)		(145.26)	
Dividend Income	(8.15)		(7.78)	
Net Gain on Exchange Flucutation	(22.76)		(16.48)	
Net gain on modification/termination of lease			(1.02)	
Provision for Expected Credit Loss (net)	(1720.21)		(2039.17)	
Fair value change in Biological Assets	(13.31)		(5.46)	
Gain on Sale of Current Investment	(810.01)			
Fair value change in Current Investment	(346.83)			
(Profit)/Loss on Sale of Property, Plant & Equipment	(290.93)		(3.10)	
		2460.53		5211.32
Operating Profit before Working Capital Changes		20207.45		21436.89
Adjustments / Changes in Working Capital :				
Inventories	37935.83		12332.78	
Biological Assets - Standing Crop	(9.42)		(3.30)	
Trade Receivables	6136.98		10826.46	
Other Financial Assets	(51.36)		(1.99)	
Other Current and Non-Current Assets	(3837.38)		668.98	
Trade Payables	(5383.89)		807.99	
Other Financial Liabilities	1695.06		(63.20)	
Other Current and Non-Current Liabilities	(1247.36)		(91.42)	
Current and Non-current Provisions	(310.83)		(38.09)	
		34927.63		24438.21
Cash generated from Operations		55135.08		45875.10
Less: Income Tax paid (Net of refund)		3711.82		2920.00
Net Cash from / (used in) Operating Activities		**51423.26**		**42955.10**
B. INVESTING ACTIVITIES :				
Purchase of Property, Plant & Equipment		(11421.12)		(7564.60)
Sale of Property, Plant & Equipment		537.16		72.25
Purchase/Sale of Current Investments (net)		(24749.11)		
(Increase)/Decrease in Biological Assets		3.61		1.88
Interest Received		1471.65		969.17
Dividend Received		8.15		7.78
Net Cash from / (used in) Investing Activities		**(34149.66)**		**(6513.52)**
C. FINANCING ACTIVITIES:				
Proceeds from/(Repayment of) Non-current Borrowings (net)		(3481.64)		(11350.94)
Proceeds from/(Repayment of) Current Borrowings (net)		(10608.17)		(22243.35)
Finance Costs paid		(391.35)		(1763.52)
Principal Payment of Lease Liabilities		(13.57)		(19.61)
Interest paid on Lease Liabilities		(3.13)		(3.10)
Dividend paid		(1567.46)		(1567.46)
Net cash from / (used in) Financing Activities		**(16065.32)**		**(36947.98)**
Net increase/(decrease) in Cash and Cash Equivalents (A+B+C)		**1208.28**		**(506.40)**
Reconciliation :				
Opening Cash and Cash Equivalents	130.60		637.00	
Closing Cash and Cash Equivalents	1338.88		130.60	
Net increase / (decrease) in Cash and Cash Equivalents		1208.28		(506.40)

BANNARI AMMAN SUGARS LIMITED CBE-18.

1.	The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 27th May 2026.
2.	The Board of Directors have recommeded a dividend @ 125% i. e. ₹ 12.50/- Per share on equity share of ₹ 10/- each for the year ended 31st March 2026 subject to the approval of the shareholders in Annual General Meeting.
3.	The Company has proposed to adopt the new tax regime under Section 115BAA of the Income Tax Act 1961. Acordingly, the tax expenses for the quarter and year ended 31st March 2026 have been computed. Old tax regime rates were adopted upto third quarter and it is reversed in th last quarter in confirmity with new tax regime.
4.	The Company doesn't have any subsidiary / associate / joint venture entity for the year ended 31st March 2026.
5.	The Company is in the process of Modernisation and expansion of crushing capacity from 7,500 TCD to 10,000 TCD of Sugar Unit at Alaganchi Village, Nanjangudu taluk, Mysore Distircit, Karnataka. The Company is also evaluating the production of Ethanol in the existing Distillery Units.
6.	The Government of India has notified four labour codes ("New Labour Codes") consolidating 29 existing labour laws with effect from 21st November 2025. The Company has assessed that there is no material impact on the financial results. The Company continues to monitor further developments of Central and State rules as and when notified, and will evaluate the accounting implications as they become applicable.
7.	Other Income includes an amount of ₹ 1720.21 Lakhs on account of reversal of provision for Expected Credit Loss for the year ended 31st March 2026.
8.	The figures of the last quarter are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter.
9.	Figures for the previous periods have been regrouped / reclassified wherever necessary.

For BANNARI AMMAN SUGARS LIMITED

BANNARI AMMAN SUGARS LIMITED ★ CBE-18.

S. V.

(S V BALASUBRAMANIAM)
CHAIRMAN

Place : Coimbatore
Date : 27.05.2026

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
✆ : 0422 2232440, 2236997 ✉ : info@pnrandco.in 🌐 : www.pnrandco.in

Ref. No. ..... Date : .....

Independent Auditor's Report on Financial Results for the Quarter and Year ended 31st March 2026

The Board of Directors of
Bannari Amman Sugars Limited

Opinion

1. We have audited the accompanying financial results of Bannari Amman Sugars Limited (the "Company") for the quarter and year ended 31st March 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations").

2. In our opinion and to the best of our information and according to the explanations given to us, these financial results:

   i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

   ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the total comprehensive income (comprising of net profit and other comprehensive income) and other financial information for the quarter and year ended 31st March 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 as amended ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the audit of the financial results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics issued by the Institute of Chartered

P N RAGHAVENDRA RAO & CO. Chartered Accountants CBE-9

P.N. RAGHAVENDRA RAO & CO
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Ref. No. ..... Date : .....

Accountants of India. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial results.

Management's Responsibilities for the Financial Results

4. These financial results have been prepared based on the annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the total comprehensive income (comprising of net profit and other comprehensive income) and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards specified under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

5. In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

6. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

P N RAGHAVENDRA RAO & CO. Chartered Accountants ★ CBE-9 ★

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Ref. No. ..... Date : .....

Auditor's Responsibilities for the Audit of Financial Results

7. Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

   i. Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

   ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

   iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

   iv. Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to

RAGHAVENDRA RAO & CO. Chartered Accountants CBE

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Ref. No. ..... Date : .....

modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

v. Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

9. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

11. The annual financial results include the results for the quarter ended 31st March 2026, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto the third quarter of the current financial year, which were subjected to a limited review by us. Our opinion is not modified in respect of this matter.

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

P N RAGHAVENDRA RAO & CO. Chartered Accountants CBE-9

P R Vittel
Partner
Membership Number: 018111
UDIN: 26018111DXGYJY9448

Place : Coimbatore
Date : 27.05.2026

BANNARI AMMAN SUGARS LIMITED

Regd. Office : 1212, Trichy Road Coimbatore - 641 018 Tamilnadu India
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E-Mail : bascbe@bannari.com Website : www.bannari.com CIN : L15421TZ1983PLC001358

Declaration pursuant to Regulations 33(3)(D) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

I, M Ramprabhu, Chief Financial Officer of Bannari Amman Sugars Limited hereby declare that the Statutory Auditors M/s P N Raghavendra Rao & Co., (Firm Registration No.FRN:003328S) Chartered Accountants, Coimbatore have issued Audit Reports with unmodified opinion on the Audited Financial Results of the company for the year ended 31st March, 2026.

For BANNARI AMMAN SUGARS LIMITED

(M RAMPRABHU)
CHIEF FINANCIAL OFFICER

Date : 27th May, 2026
Place: Coimbatore

ANNEXURE-II (a)

Details as required under Regulation 30 of the SEBI (LODR) Regulations, read with SEBI Master Circular No. HO/49/14/14(7)2025–CFD-POD2/I/3762/2026 updated on January 30, 2026

Appointment of Internal Auditor

Sl. No.	Particulars	Details
1	Name	M/s B M & Associates
2	Reason for change viz., appointment	Re-appointment as Internal Auditors of the Company for the financial year 2026-2027
3	Date of appointment and Terms of appointment	Re-appointed at the Board Meeting held on May 27, 2026 for the Financial Year 2026-2027
4	Brief Profile (in case of appointment)	M/s B M & Associates, Chartered Accountants is a leading professional service firm with ten years of experience and overall, thirteen years of experience in offering Assurance, Management, Consulting and information Systems Service. B M & Associates combines over forty professional led by four partners. The firm is registered with a institute of Chartered Accountants of India vide FRN: 0153444S and specializes in Internal Audit and has been associated with several large industrial houses and listed companies as their internal auditors.
5	Disclosure of relationships between Directors (in case of appointment of a Director)	Not Applicable



ANNEXURE-II (b)

Details as required under Regulation 30 of the SEBI (LODR) Regulations, read with SEBI Master Circular No. HO/49/14/14(7)2025—CFD-POD2/I/3762/2026 updated on January 30, 2026

Appointment of Internal Auditor

Sl. No.	Particulars	Details
1	Name	M/s Nandakumar & Sundaran
2	Reason for change viz., appointment	Re-appointment as Internal Auditors of the Company for the financial year 2026-2027
3	Date of appointment and Terms of appointment	Re-appointed at the Board Meeting held on May 27, 2026 for the Financial Year 2026-2027
4	Brief Profile (in case of appointment)	M/s Nandakumar & Sundaran, Chartered Accountants is a leading professional service firm with about two decades of experience, excellence entrenched in deep-rooted commitment to clients. For about two decades, their mission has been to render professional services of the highest standards to clients while upholding professional codes of conduct and ethics. The firm is registered with a institute of Chartered Accountants of India vide FRN: 012084S and specializes in Internal Audit and has been associated with several large industrial houses and listed companies as their internal auditors
5	Disclosure of relationships between Directors (in case of appointment of a Director)	Not Applicable



ANNEXURE-III

Details as required under Regulation 30 of the SEBI (LODR) Regulations, read with SEBI Master Circular No. HO/49/14/14(7)2025—CFD-POD2/I/3762/2026 updated on January 30, 2026

Appointment of Cost Auditor

Sl. No.	Particulars	Details
1	Name	Sri M Nagarajan
2	Reason for change viz., appointment	Re-appointment as Cost Auditors of the Company for the financial year 2026-2027
3	Date of appointment and Terms of appointment	Re-appointed at the Board Meeting held on May 27, 2026 for the Financial Year 2026-2027
4	Brief Profile (in case of appointment)	Sri M Nagarajan (Membership No.6384) is one of the reputed Cost Accountants in Coimbatore. Sri M Nagarajan started his practice from 1985 and holding Certificate of Practice as Cost Accountant. He has vast experience in Textile, Sugar, Cement, Electricity, Steel, Automobile and Engineering industries. His firm registration No:102133
5	Disclosure of relationships between Directors (in case of appointment of a Director)	Not Applicable

BANNARI AMMAN SUGARS LIMITED CBE-18