



CIN : L26942TG1979PLC002485
GST No.: 36AABCK1868J1ZB

KAKATIYA CEMENT SUGAR & INDUSTRIES LIMITED

1-10-140.1, 'GURUKRUPA' Ashok Nagar, Hyderabad - 500 020.

REF:KCSIL:SEC:2024:

May 23, 2024

1. BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
MUMBAI - 400 001.
2. The Manager,
Listing Department,
National Stock Exchange of India Ltd.,
Exchange Plaza, 5th Floor,
Plot No.C/1, G Block,
Bandra-Kurla Complex, Bandra (E),
MUMBAI - 400 051.

Dear Sir,

Sub : Outcome of the Board Meeting held on 23rd May, 2024.

(A) Please find attached herewith the Audited Financial Results for the quarter and year ended 31st March, 2024 duly considered and taken on record by the Board of Directors of our Company at the meeting held on 23.05.2024. The Meeting Commenced at 11.00 A.M and concluded at 14.35 P.M.

(B) The Board has recommended dividend at 30% i.e. Rs.3.00 per share (face value of Rs.10 each) for the year ended 31st March, 2024 subject to the approval of shareholders.

(C) The Board also, on the basis of the recommendation of the Nomination and Remuneration Committee, has approved :

- the re-appointment of Dr.P. Anuradha as the Chief Executive Officer of the Company for a period of three years w.e.f. 25.05.2024, subject to the approval of the Members.
- the resignation of Shri V Sessa Sayee, (ACS-9827) as Company Secretary & Compliance Officer w.e.f. the close of business hours on 31.05.2024.
- the appointment of Shri M V R L Subrahmanyeswara Rao (ACS-10575), as Company Secretary & Compliance Officer w.e.f. 01.06.2024.

Details required under Regulation 30- Part A of Schedule III of SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015 and terms of SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015 (as amended).

(D) On the basis of the recommendation of the Audit Committee, the Board also approved the appointment of

- 1) M/s. Ramanatham & Rao, Chartered Accountants, Secunderabad (FRN : 0029345) as the Internal Auditors of the Company for the FY 2024-25.
- 2) M/s. Narasimha Murthy & Co, Cost Accountants, Hyderabad (FRN : 000042) as the Cost Auditors of the Company for the FY 2024-25.

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Date: 2024.05.23
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Regd. Off : Phone : 040-27637717, 27633627, Fax : 040-27630172, E-mail : info@kakatiyacements.com

WORKS: CEMENT : Dondapadu, Chintalapalem (Mdl.), Suryapet (Dist.) - 508 246. Phone : 08654-200014, Fax : 08654-296331
SUGAR & POWER : Peruvancha Village, Kalluru Mandal, Khammam Dist. 507 209. Ph: 08761-287207, Fax : 08761-287206



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- 3) M/s. Manjula Aleti, Practicing Company Secretary, Hyderabad (M. No. 10380 and COP No. 13279) as the Secretarial Auditor of the Company for the FY 2024-25.
- (E) The Board also approved the Directors' Report and the Corporate Governance Report for the year ended 31st March, 2024 and the Notice convening the 45th Annual General Meeting etc.
- (F) The Committee to determine the materiality of an event or information has been reconstituted by deleting the name of Shri V Sessa Sayee and including the name of Shri M V R L Subrahmanyeswara Rao in his place.
- (G) The 45th Annual General Meeting is scheduled to be held on Monday, the 29th August, 2024 at 11 a.m. at Hyderabad, with the physical presence of the Members.
- (H) 22nd August, 2024 has been fixed as the Record Date for determining the entitlement of the Members for payment of dividend, if approved by the shareholders.
- (I) The Register of Members/Beneficial Owners and the Share Transfer Register shall remain closed from Friday, 23rd August, 2024 to 29th August, 2024 (both days inclusive) and
- (J) Other General items

This is for your information and record.

Thanking you,

Yours faithfully,
for Kakatiya Cement Sugar & Industries Limited,

SESHA
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Company Secretary & Compliance Officer

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KAKATIYA CEMENT SUGAR & INDUSTRIES LIMITED

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Brief profile of Auditors

Appointment of Internal Auditors:

M/s. Ramanatham & Rao. Chartered Accountants, Hyderabad (Firm Registration No.00029345) was founded in 1986 and has seven partners with adequate supporting staff. The firm also holds the Peer Review Certificate issued by the Institute of Chartered Accountants of India. They have been auditing some Public Sector Banks, Insurance Companies including Life Insurance Corporation of India and other public sector undertakings in addition to listed and unlisted companies and LLPs. The firm is rendering professional services in the areas of Income Tax, GST etc.

Appointment of Cost Auditors:

M/s. NARASIMHA MURTHY & CO., was established in 1983 by Shri K. NARASIMHA MURTHY, B.Sc., F.C.A., F.C.M.A., a reputed Chartered Accountant and Cost Accountant with around 41 years experience. At present the firm has 5 Partners and renders services in the areas of Cost Audit, Cost Reduction Programmes, Management Information & Control Systems Development, Management Audit, Mergers & Acquisitions, Internal Audit, etc. and is associated with Industries from Cement, Textiles, Jute, Sugar, Fertilisers, Paper, Mines and Minerals sectors etc.

Shri K. Narasimha Murthy, its Principal Partner is closely involved with several National level Institutions and is/was on the Boards of National Stock Exchange India Ltd., (NSE), NELCO (A TATA Enterprise), Max Financial Services Ltd., and a number of other reputed Corporates. Further he is a Member on the External Rating Supervision Committee of CARE Ratings. In addition, he is associated as Member Tirumala Tirupati Devasthanam Internal Audit Committee and Member on the Cost Accounting Standards Board of Institute of Cost Accountants of India. He is associated with development of Cost Accounting Record Rules for many Industries as a member of Informal Advisory Committee, Dept. of Corporate Affairs, Govt. of India.

Appointment of Secretarial Auditor:

Mrs. Manjula Aleti is a Fellow Member of the Institute of Company Secretaries having Membership No. FCS10380 and in practice since the last ten years holding COP No. 13279. She has extensive knowledge of Corporate Laws and has handled various assignments for a number of clients in the areas of Companies Act, Securities Laws, Labour and other general laws. She holds the Peer Review Certificate issued by the Institute of Company Secretaries.

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Details required under Regulation 30- Part A of Schedule III of SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015 and terms of SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015 (as amended) :-

Sl.No.	Particulars	Dr. P Anuradha	Shri M V R L Subrahmanyeswara Rao	Shri V Sesa Sayee
1.	Reason for change	Re-Appointment as Chief Executive Officer	Appointment as Company Secretary & Compliance Officer	Resignation as Company Secretary & Compliance Officer
1.	Date of Appointment / cessation	w.e.f. 25.05.2024 for a period of three years	w.e.f. 01.06.2024	w.e.f. the close of business hours of 31.05.2024.
4.	Terms of appointment	<p>The re-appointment is for a period of three years from the date of re-appointment at a remuneration of Rs.4,75,000 (Rupees Four Lakhs Seventy Five Thousand only) effective from May 25, 2024.</p> <p>The Annual increment for the 2nd and 3rd years are decided at Rs. 45,000 each per month respectively.</p> <p>This is subject to approval of the Members.</p>	Appointed as the Company Secretary & Compliance Officer of the Company at such remuneration as may be recommended by the Nomination and Remuneration Committee and approved by the Board, to perform the functions of the Company Secretary & Compliance Officer and such other functions as may be assigned by the Board from time to time.	Not Applicable
5.	Educational qualifications.	She holds B.D.S degree and is credited with M.B.A and L.L.M	He is an Associate Member of the Institute of Company	Not Applicable



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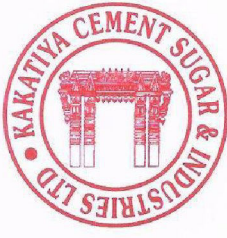
1-10-140.1, 'GURUKRUPA' Ashok Nagar, Hyderabad - 500 020.

		qualifications.	Secretaries of India and also the Institute of Cost & Management Accountants of India. Holds additional qualification in Law.	
6.	Experience	<p>Dr. P Anuradha as Chief Executive Officer (CEO) had exhibited her diligence and brilliance in all the functional aspects and contributed significantly to the overall growth and development of the company during her present tenure. Her focused areas were Finance and Marketing though she had also assumed overall charge of the company in all its spheres. She had demonstrated her counseling skills and analytical approach in addressing the intricate and complex issues encountered by the company with active co-ordination and support from the Chairman and Managing Director.</p> <p>Her contribution to the growth and development of the company is significant.</p>	<p>Shri M V R L Subrahmanyeswara Rao, aged about 60 years has wide and varied experience of about 27 years in the functional areas of Corporate Secretarial, Legal, and Accounts in Andhra Pradesh Gas Power Corporation Limited etc.</p>	Not applicable

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7.	Related party details in terms of section 188 of the Companies Act, 2013.	She is wife of Shri P Veeraiah, Chairman and Managing Director. She is not related to any other director.	Not Applicable	Not Applicable
8.	Shareholding in the company	Nil.	Nil	Nil

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KAKATIYA CEMENT SUGAR & INDUSTRIES LIMITED
Audited Financial Results for the Quarter and Year ended 31-03-2024

(Rs. in lakhs)

Particulars	Quarter ended			Year ended	
	31-03-2024 (Audited)	31-12-2023 (Un-audited)	31-03-2023 (Audited)	31-03-2024 (Audited)	31-03-2023 (Audited)
I. Revenue from operations	3,085.86	4,702.73	4,584.22	15,595.25	15,415.05
II. Other Income	441.17	267.73	1,316.81	1,260.77	2,154.14
III. Total Income (I + II)	3,527.03	4,970.47	5,901.04	16,856.02	17,569.19
IV. Expenses:					
Cost of materials consumed	1,244.36	3,148.78	1,000.81	5,040.40	5,685.91
Changes in inventories of Finished goods and Work in Progress	(1,077.79)	150.20	1,240.74	83.56	(1,134.85)
Employee benefit expenses	563.50	501.67	502.76	1,984.31	1,937.03
Finance costs	173.77	117.74	389.19	513.26	570.36
Power and Fuel	1,877.46	503.46	1,607.46	6,753.97	7,948.29
Depreciation	61.17	60.25	56.39	238.88	225.98
Other Expenses	617.65	701.76	1,174.93	2,394.33	2,899.16
Total Expenses	3,460.13	5,183.86	5,972.28	17,008.71	18,131.88
V. Profit/(Loss) before exceptional items and tax (III - IV)	66.91	(213.40)	(71.24)	(152.68)	(562.70)
VI. Exceptional items	-	-	-	-	-
VII. Profit/(Loss) Before Tax (V-VI)	66.91	(213.40)	(71.24)	(152.68)	(562.70)
VIII. Tax expense:					
(1) Current tax	-	-	-	-	-
(2) Previous Year Tax Expense	-	-	-	-	-
(3) Deferred tax	(74.86)	70.35	(105.40)	(18.23)	(116.23)
IX. Profit/(Loss) for the period (VII-VIII)	141.77	(283.75)	34.16	(134.45)	(446.47)
Other Comprehensive Income					
Items that will not be reclassified to statement of profit and loss, net of tax	-	-	-	-	-
(i) Remeasurement of Defined Benefit Plans	19.14	-	(12.93)	19.14	(12.93)
(ii) Income Tax relating to (i) above	(4.82)	-	-	(4.82)	-
X. Other Comprehensive Income	14.33	-	(12.93)	14.33	(12.93)
XI. Total Comprehensive Income for the period	156.10	(283.75)	21.23	(120.12)	(459.40)
XII. Earning per equity share:					
(1) Basic (Rs.)	1.82	(3.65)	0.44	(1.73)	(5.74)
(2) Diluted (Rs.)	1.82	(3.65)	0.44	(1.73)	(5.74)

Notes :

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its respective meetings held on 23.05.2024
- The Board has recommended dividend at Rs. 3/- per share (Face value of Rs.10 each) for the year ended 31st March, 2024.
- The above Statement is prepared in accordance with the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India ("SEBI")
- The figures of the fourth quarter are the balancing figures between the audited figures for the year in respect of full financial year and the un-audited results upto the end of third quarter.
- Comparative figures have been regrouped/reclassified to conform to the current period's/year's presentation.

Place : Hyderabad
Date : 23rd May, 2024



For Kakatiya Cement Sugar & Industries Ltd

P. Veeraiiah

P. Veeraiiah
Chairman and Managing Director

KAKATIYA CEMENT SUGAR & INDUSTRIES LIMITED**Segment wise revenue, results and capital employed**

Under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations , 2015

(Rs. In lakhs)

SL. No.	PARTICULARS	QUARTER ENDED			YEAR ENDED	
		31-03-2024	31-12-2023	31-03-2023	31-03-2024	31-03-2023
		Audited	Un-audited	Audited	Audited	Audited
1	Segment Revenue					
	Sales					
	Cement	2,273.06	2,633.30	2,760.30	9,783.96	10,498.48
	Sugar	1,031.21	2,427.79	1,313.49	6,388.06	5,061.69
	Power	26.33	97.99	663.24	124.32	1,069.97
	Total	3,330.60	5,159.08	4,737.04	16,296.34	16,630.15
	Less : Inter segment Revenue	244.73	456.35	152.81	701.08	1,215.09
	Net sales/income from operations	3,085.86	4,702.73	4,584.22	15,595.25	15,415.05
2	Segment Results Profit					
	Profit (+)/(Loss)(-) before tax and interest from each segment					
	Cement	41.69	142.39	(949.78)	405.42	(1,004.32)
	Sugar	198.11	(192.30)	23.84	62.51	(8.23)
	Power	0.85	(45.75)	1,243.88	(107.35)	1,020.21
	Total	240.67	(95.65)	317.93	360.58	7.65
	Less :					
	i. Interest	173.76	117.74	389.18	513.26	570.36
	ii. Other un-allocable expenditure					
	iii. Un-allocable income	-	-	-	-	-
	Total Profit/(Loss) Before Tax	66.90	(213.40)	(71.24)	(152.68)	(562.70)
3	SEGMENT ASSETS					
	Cement	11,672.64	10,775.48	10,464.33	11,672.64	10,464.33
	Sugar	15,306.69	14,835.97	15,904.95	15,306.69	15,904.95
	Power	8,085.60	7,917.96	8,123.80	8,085.60	8,123.80
4	SEGMENT LIABILITIES					
	Cement	2,054.93	1,452.48	2,141.89	2,054.93	2,141.89
	Sugar	10,165.83	9,462.89	9,153.71	10,165.83	9,153.71
	Power	319.57	319.57	319.57	319.57	319.57



For Kakatiya Cement Sugar & Industries Ltd

P. Veeraiah

P.Veeraiah

Chairman and Managing Director

Place : Hyderabad

Date : 23rd May, 2024

KAKATIYA CEMENT SUGAR & INDUSTRIES LIMITED**Balance Sheet as at 31-03-2024****(Rs. In lakhs)**

	PARTICULARS	AS AT	AS AT
		31-03-2024	31-03-2023
		AUDITED	AUDITED
A	ASSETS:		
1	NON CURRENT ASSETS:		
	a) Property, Plant and Equipment	4,742.39	4,613.27
	b) Financial Assets:		
	i) Investments	2.80	0.95
	ii) Other Financial Assets	7,973.19	6,640.50
	c) Other Non-current Assets	250.72	250.36
2	CURRENT ASSETS:		
	a) Inventories	6,253.32	6,474.91
	b) Financial Assets:		
	i) Trade Receivables	1,812.49	1,796.60
	ii) Cash & Cash equivalents	54.58	137.84
	iii) Other Bank Balances	11,548.75	11,645.95
	iv) Other Financial Assets	515.81	475.41
	c) Current Tax Assets (net)	1,422.70	1,620.37
	d) Other Current Assets	488.17	836.92
	TOTAL	35,064.93	34,493.08
B	EQUITY & LIABILITIES		
1	Equity		
	a) Equity	777.39	777.39
	b) Other Equity	21,747.21	22,100.53
	LIABILITIES:		
2	Non Current Liabilities:		
	a) Provisions	6.72	12.19
	b) Deferred Tax Liability (Net)	799.23	812.64
	c) Other Non-current Liabilities		
3	Current Liabilities:		
	Financial Liabilities:		
	a) Borrowings	9,412.85	8,347.71
	b) Trade Payables		
	(i) Total outstanding dues of micro enterprises and smal enterprises	5.96	-
	(ii) Total outstanding dues of creditors other than micro & small enterprises	1,143.10	1,065.01
	c) Other Financial Liabilities	403.69	390.65
	d) Other Current Liabilities	762.78	983.19
	e) Provisions	6.00	3.78
	TOTAL	35,064.93	34,493.08

Place : Hyderabad
Date : 23rd May, 2024

for Kakatiya Cement Sugar & Industries Ltd



P. Veeraiah

P.Veeraiah

Chairman and Managing Director

KAKATIYA CEMENT SUGAR & INDUSTRIES LIMITED

Statement of Cash Flows for the year ended 31st March, 2024

(All amounts in ₹ lakhs, unless otherwise stated)

Particulars	Year ended 31st March, 2024	Year ended 31st March, 2023
Cash flow from operating activities		
Profit/(Loss) before tax	(152.68)	(562.71)
Adjustments for:		
Depreciation expenses	238.88	225.98
Net (gain)/loss on disposal of property, plant and equipment	14.00	-
Interest income on deposits and others	(1,169.71)	(1,159.59)
Dividend Income	(0.05)	(0.03)
Provision for bad and doubtful debts	(0.27)	273.13
Provisions no longer required	-	(994.55)
Finance costs	513.26	570.36
Net (gain)/loss in on fair value changes of investment	(1.86)	0.01
Operating Profit/(loss) before working capital changes	(558.42)	(1647.41)
Change in operating assets and liabilities		
(Increase)/ decrease in inventories	221.59	(1532.02)
(Increase)/ decrease in trade receivables	(16.15)	(632.57)
(Increase)/ decrease in other current financial assets	(40.40)	(751.06)
(Increase)/ decrease in current tax assets	247.67	(88.70)
(Increase)/ decrease in other current assets	348.75	(500.57)
Increase/ (decrease) in trade payables	84.06	555.51
(Increase)/ decrease in other non current financial assets	(1,340.00)	820.29
Increase / (decrease) in other financial liabilities	13.04	(17.49)
Increase/ (decrease) in provisions	(3.25)	(25.89)
(Increase)/ decrease in other non-current assets	(0.36)	493.80
Increase/ (decrease) in other current liabilities	(220.41)	(268.11)
Cash generated from Operations	(1,263.89)	(3594.23)
Less Income taxes paid	(50.00)	(200.00)
Net cash flow from/(used in) operating activities	(1,313.89)	(3794.23)
Cash flows from investing activities		
Purchase of property, plant and equipment (net)	(368.46)	(129.11)
(Increase)/ decrease in fixed deposits	97.19	(1210.55)
Proceeds from sale of property, plant and equipment	14.52	-
Interest received	1,168.67	1159.59
Dividend income	0.05	0.03
Net cash inflow (outflow) from investing activities	911.96	(180.04)
Cash flow from financing activities		
Increase/ (decrease) in Current borrowings (net)	1,065.14	4830.36
Interest paid	(513.26)	(570.36)
Dividend paid	(233.21)	(233.21)
Net cash inflow (outflow) from financing activities	318.66	4026.78
Net increase/ (decrease) in cash and cash equivalents	(83.26)	52.53
Cash and Cash equivalents at the beginning of the year	137.84	85.31
Cash and Cash equivalents at the end of the year (Note No.8)	54.58	137.84

The above statement of cash flows has been prepared under the 'Indirect method' as set out in Indian Accounting Standard - 7 Statement of Cash Flows.

Net debt reconciliation

Particulars	As at 31st March, 2024	As at 31st March, 2023
Opening balance of borrowings	8,347.71	3,517.35
Add/(less):- Proceeds/ repayment from borrowings(net)	1,065.14	4,830.36
Closing balance of borrowings	9,412.85	8,347.71



for Kakatiya Cement Sugar & Industries Ltd

P. Veeraiah
 Chairman & Managing Director
 DIN: 00276769

Place: Hyderabad
 Date : 23rd May, 2024

KAKATIYA CEMENT SUGAR & INDUSTRIES LIMITED

1-10-140/1, GURUKRUPA, ASHOK NAGAR, HYDERABAD-500 020
CIN L26942TG1979PLC002485 Website : www.kakatiyacements.com

Extract of the audited financial results for the quarter and year ended 31-03-2024

(Rs.in Lakhs)

Sl. No	Particulars	Quarter ended 31-03-2024 Audited	Quarter ended 31-12-2023 Un-audited	Quarter ended 31-03-2023 (Audited)	Year ended 31-03-2024 (Audited)	Year ended 31-03-2023 (Audited)
1	Total income from operations (net)	3,085.86	4,702.73	4,584.22	15,595.25	15,415.05
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	66.91	(213.40)	(71.24)	(152.68)	(562.70)
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	66.91	(213.40)	(71.24)	(152.68)	(562.70)
4	Net Profit for the period after tax (after Extraordinary items)	141.77	(283.75)	34.16	(134.45)	(446.47)
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	156.10	(283.75)	21.23	(120.12)	(459.40)
6	Equity Share Capital	777.39	777.39	777.39	777.39	777.39
7	Reserves (excluding Revaluation Reserve as shown in the Balance Sheet of previous year)	-	-	-	21,747.21	22,100.53
8	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations) - 1. Basic:(Rs.) 2. Diluted:(Rs.)	1.82	(3.65)	0.44	(1.73)	(5.74)

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its respective meetings held on 23.05.2024
- These Financial Results are published pursuant to Regulation 47 (1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015
- The above is an extract of the detailed format of Financial Results for the Quarter and year ended 31.03.2024 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the said quarter and year ended 31.03.2024 Financial Results are available on the websites of BSE Ltd (www.bseindia.com), National Stock Exchange of India Ltd (www.nseindia.com) and the Company's website at www.kakatiyacements.com.
- The Board has recommended a dividend of Rs. 3/- per share (Face Value of Rs.10 each) for the year ended 31-03-2024.

For Kakatiya Cement Sugar & Industries Ltd



P. Veeraiyah

P.Veeraiyah

Chairman and Managing Director

Place : Hyderabad

Date : 23rd May, 2024



CIN : L26942TG1979PLC002485
GST No.: 36AABCK1868J1ZB

KAKATIYA CEMENT SUGAR & INDUSTRIES LIMITED

1-10-140/1, 'GURUKRUPA' Ashok Nagar, Hyderabad - 500 020.

REF:KCSIL:SEC:2024:

May 23, 2024

1. BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
MUMBAI - 400 001.
2. The Manager,
Listing Department,
National Stock Exchange of India Ltd.,
Exchange Plaza, 5th Floor,
Plot No.C/1, G Block,
Bandra-Kurla Complex, Bandra (E),
MUMBAI - 400 051.

Dear Sir,

Sub : Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

DECLARATION

We, V Sesa Sayee, Company Secretary & Compliance Officer and M Bhavani Dattu, Chief Financial Officer of Kakatiya Cement Sugar & Industries Limited (CIN:L26942TG1979PLC002485) having Registered office at 1-10-140/1, GURUKRUPA, Ashok Nagar, Hyderabad - 500020, India, hereby declare that, the Statutory Auditors of the company, M/S. M Anandam & Co., Chartered Accountants have issued an Audit Report with unmodified opinion on Audited Financial Results of the company for the quarter and year ended 31st March, 2024.

This declaration is given in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations,2016 vide notification No.SEBI/LAD-NRO/GN/201617/001 dated 25th May, 2016 and Circular No.DIR/CFD/CMD/56/2016 dated 27th May, 2016.

Kindly take this declaration on record.

Yours Sincerely
For Kakatiya Cement Sugar & Industries Limited


V Sesa Sayee
Company Secretary &
Compliance Officer




M Bhavani Dattu
Chief Financial Officer

SESHA
SAYEE
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SESHA SAYEE
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Date: 2024.05.23
14:40:04 +05'30'

Regd. Off : Phone : 040-27637717, 27633627, Fax : 040-27630172, E-mail : info@kakatiyacements.com

WORKS: CEMENT : Dondapadu, Chintalapalem (Mdl.), Suryapet (Dist.) - 508 246. Phone : 08654-200014, Fax : 08654-296331
SUGAR & POWER : Peruvancha Village, Kalluru Mandal, Khammam Dist. 507 209. Ph: 08761-287207, Fax : 08761-287206

M.ANANDAM & CO.,
CHARTERED ACCOUNTANTS

**Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of
Kakatiya Cement Sugar and Industries Limited Pursuant to Regulation 33 of the SEBI (Listing
Obligations and Disclosure Requirements) Regulations, 2015**

To
The Board of Directors of
Kakatiya Cement Sugar and Industries Limited

Report on the audit of the Financial Results

Opinion

We have audited the accompanying quarterly financial results of Kakatiya Cement Sugar and Industries Limited (the Company) for the quarter ended 31st March, 2024 and the year-to-date results for the period from 1st April, 2023 to 31st March, 2024, 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 ("Listing Regulations").

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 accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended 31st March, 2024 as well as the year-to-date results for the period from 1st April, 2023 to 31st March, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (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

Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

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

These quarterly financial results as well as the year-to-date financial results have been prepared on the basis of the interim 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 net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed 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.

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.

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

Auditor's Responsibilities for the Audit of the Financial Results

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.

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

- 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the financial results made by the Board of Directors.
- 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 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.
- 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.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

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 Matter

The financial results include the results for the quarter ended 31st March, 2024 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Our opinion is not modified in respect of the above matter.

For M. Anandam & Co.,
Chartered Accountants
(Firm Regn.No.000125S)

VENKATA
SADASIVA
ALLADI
A. V. Sadasiva

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VENKATA SADASIVA
ALLADI
Date: 2024.05.23
13:22:16 +05'30'

Partner
Membership No. 018404
UDIN: 24018404BKEAYD1071
Place: Hyderabad
Date: 23rd May, 2024