



India Cements Capital Limited

Regd. & Corp. Office : Dhun Building,
827, Anna Salai, Chennai - 600 002.

T 2857 2600 / 2841 4503 F 2841 4583 www.iccaps.com

Corporate Identity No.: L65191TN1985PLC012362

ICCL/

10.11.2021

BSE Limited
Corporate Relationship Dept.
First Floor, New Trading Ring
Rotunda Building
Phiroze Jeejeebhoy Towers
Dalal Street, Fort
MUMBAI 400 001.

Scrip Code : 511355

Dear Sirs,

**Sub.: Unaudited financial results for the quarter and half year ended
30th September 2021 - Outcome of Board Meeting**

We refer to our letter dated 29.10.2021, on the captioned subject.

The unaudited (standalone and consolidated) financial results, subjected to a 'Limited audit review' by our Company's auditor for the quarter and half-year ended 30.09.2021 were reviewed by the Audit Committee of our Board and approved by our Board of Directors at their meetings held on 10.11.2021.

We are electronically filing a certified copy of the aforesaid unaudited financial results along with Limited Review Reports with the Stock Exchange in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Financial results will be published in the English and Tamil dailies on 11.11.2021.

The meeting commenced at 12.30 P.M. and concluded at 01.40 P.M.

Thanking you,

Yours faithfully,
for **INDIA CEMENTS CAPITAL LIMITED**

F. Jayash

COMPANY SECRETARY

Encl.: As above

India Cements Capital Limited

Regd Off: Dhun Building, No 827, Anna Salai, Chennai 600 002

Email : secr@iccaps.com , Website : www.iccaps.com

Corporate Identity No.(CIN): L65191TN1985PLC012362

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2021

(Rs. In Lakhs)

PART - I	STANDALONE					
	QUARTER ENDED			HALF-YEAR ENDED		YEAR ENDED
	30-Sep-2021	30-Jun-2021	30-Sep-2020	30-Sep-2021	30-Sep-2020	31-Mar-2021
PARTICULARS	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
1 Revenue from Operations	37.80	16.37	16.04	54.17	29.05	77.09
2 Other Income	12.28	11.81	10.61	24.09	23.56	47.06
3 Total Income	50.08	28.18	26.65	78.26	52.61	124.15
4 Expenses						
a) Employee benefit expenses	23.87	17.38	25.03	41.25	61.60	110.03
b) Finance Cost	1.46	0.54	0.69	2.00	1.07	2.54
c) Other expenses	17.96	12.53	24.23	30.49	43.26	67.05
d) Depreciation	1.44	1.48	2.04	2.92	3.84	6.54
Total Expenses	44.73	31.93	51.99	76.66	109.77	186.16
Profit/(Loss) from operation before other income	5.35	(3.75)	(25.34)	1.60	(57.16)	(62.01)
Profit/(Loss) before Tax	5.35	(3.75)	(25.34)	1.60	(57.16)	(62.01)
5 Profit/(Loss) before exceptional items and extraordinary items and Tax	5.35	(3.75)	(25.34)	1.60	(57.16)	(62.01)
6 Exceptional items	-	-	-	-	-	25.77
7 Profit/(Loss) before Tax	5.35	(3.75)	(25.34)	1.60	(57.16)	(36.24)
8 Tax Expenses:						
a) Current Tax	0.00	0.00	0.00	0.00	0.00	-
b) Deferred Tax	(0.49)	(0.32)	(0.71)	(0.81)	(0.50)	(0.61)
	(0.49)	(0.32)	(0.71)	(0.81)	(0.50)	(0.61)
Net Profit/(Loss) for the period/year	5.84	(3.43)	(24.63)	2.41	(56.66)	(35.63)
Less : Minority Interest						
9 Profit/(Loss) for the period from continuing operations	5.84	(3.43)	(24.63)	2.41	(56.66)	(35.63)
10 Profit/(Loss) from discontinued operations		--	--			--
11 Tax expenses of discontinued operations		--	--			--
12 Profit/(Loss) from Discontinued operations (after Tax)		--	--			--
13 Other Comprehensive Income, net of income tax						
Items that will not be reclassified to Profit or loss account						
Change in fair value of equity instruments designated irrevocably as FVTOCI	0.00	0.00	0.07	0.00	2.09	0.00
Income tax effect on the above						
14 Total Comprehensive Income for the period/year	5.84	(3.43)	(24.56)	2.41	(54.57)	(35.63)
15 Paid-up Equity Capital (face value of share - Rs 10/- each)	2,170.62	2,170.62	2,170.62	2,170.62	2,170.62	2,170.62
16 Reserves excluding revaluation reserves						(658.25)
17 Basic and Diluted Earning per share (before extraordinary items)	0.03	(0.02)	(0.11)	0.01	(0.26)	(0.16)
18 Basic and Diluted Earning per share (after extraordinary items)	0.03	(0.02)	(0.11)	0.01	(0.26)	(0.16)



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STANDALONE STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lakhs)

Particulars	Standalone	
	30-Sep-21 Unaudited	31-Mar-21 Audited
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	29.52	32.60
(b) Intangible Assets		
(c) Non-current financial assets		
(i) Investments	509.51	509.51
(ii) Trade receivables		
(iii) Other non current financial assets	4288.40	4352.17
(d) Deferred tax assets, (net)	7.29	6.49
Current assets		
(a) Inventories		
(b) Financial Assets		
(i) Trade receivables	190.75	78.97
(ii) Cash and cash equivalents	898.80	935.05
(iii) Bank Balances other than (ii) above		
(iv) Other current financial assets	123.36	127.16
(c) Current Tax Assets (Net)		
(d) Other current assets	93.39	86.89
Total Assets	6141.02	6128.84
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	2170.62	2170.62
(b) Other Equity	(655.84)	(658.25)
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Long term Borrowings	4418.02	4418.02
(b) Deferred tax Liabilities (net)		
Current liabilities		
(a) Financial Liabilities		
(i) Short term Borrowings		
(ii) Trade payables	44.22	35.60
(iii) Other financial liabilities	46.25	57.11
(b) Other current liabilities	117.75	105.74
Total Equity and Liabilities	6141.02	6128.84



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INDIA CEMENTS CAPITAL LIMITED

Statement of Cash Flow (Standalone) for the Half Year ended 30th September, 2021

(Rs. In Lakhs)

Particulars	Half Year Ended Sept 30, 2021	Half Year Ended Sept 30, 2020
Cash flows from operating activities		
Total Income for the Period(PBT)	1.60	(57.16)
Adjustments:		
Interest and dividend income	(24.09)	(23.56)
Loss on sale of fixed assets	-	-
Adjustment for Current taxes	-	-
Interest expense	2.00	1.07
Fair Value Adjustment in OCI	-	-
Depreciation and amortization	2.92	3.84
Operating cash flow before working capital changes	(17.57)	(75.81)
Changes in		
Decrease/(Increase) In Trade Receivables	(111.78)	73.20
Decrease/(Increase) In Other current Financial Asset(s)	3.81	6.60
Decrease/(Increase) In Other current Asset(s)	(6.50)	(0.48)
Decrease/(Increase) In Other non-current financial assets	63.77	0.63
(Decrease)/Increase In Long term Provisions		
(Decrease)/Increase In non-current liabilities		
(Decrease)/Increase In Trade Payables current	8.62	5.52
(Decrease)/Increase In other current liabilities	12.01	16.95
(Decrease)/Increase in Non Current Investments		
(Decrease)/Increase In Other financial liabilities	(10.85)	113.24
Income taxes paid	0.00	0.00
Cash generated from / (used in) operations	(58.49)	139.85
Cash flows from investing activities		
Purchase of fixed assets	(0.28)	(4.18)
Proceeds from sale of fixed assets	0.44	
(Investment in) / Withdrawal of fixed deposits	-	
Interest received	24.09	23.56
Net cash generated from/(used in) investing activities [B]	24.25	19.38
Cash flows from financing activities		
Proceeds from / (repayment of) long term and short term borrowings	(0.00)	3.68
Dividend paid (including dividend distribution tax)		
Interest paid	(2.00)	(1.07)
Proceeds from long term loans		
Repayment of long term loans		
Net cash used in financing activities	(2.00)	2.61
Increase in cash and cash equivalents	(36.24)	161.84
Cash and cash equivalents at the beginning of the year	935.04	948.92
Cash and cash equivalents at the end of the year	898.80	1,110.76



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Note:

- 1) The above financial results reviewed by the Audit Committee were approved by the Board of Directors at its meeting held on 10th November, 2021.
- 2) Limited review of the quarter and half year results has been carried out by Statutory Auditors.
- 3) The Company is Primarily engaged in buying & selling of Foreign Currencies and its wholly owned Subsidiary is engaged in Brokerge Business in Share and dealing in Mutual Funds, Bonds etc.,
- 4) Revenue from Operations of the Standalone company includes income from air ticketing and Forex Advisory Services. Since the turnover for other activities is less than 10 percent of the total turnover they are not reportable Segments under Accounting Standard "Segment reporting".
- 5) The demand of Rs 25.79 crores raised by the Income Tax department for the financial year 2005 - 06 has been nullified by the ITAT order dated 17/02/2017. The department has filed a miscellaneous petition against this order before the ITAT. Based on the order of the Honourable High Court of Madras on appeal filed by the company earlier, ITAT has disposed off the miscellaneous petition filed by the department and the entire matter will now be heard by ITAT afresh.
- 6) Covid-19 a global pandemic has impacted the whole economy and created an unprecedented level of disruption. The domestic air traffic has been resumed fully . However Company's main business namely forex operations depends upon the international air traffic which is partially operational to certain Countries. The company is hopeful of improving its forex business to a reasonable level as and when the international tourist operations resume fully. The Company also assessed the possible impact of Covid-19 on its financial statements based on the internal and external information available upto the date of approval of these financial results and concluded no adjustment is required in these results. The Company continues to monitor the future economic conditions Moreover considering the liquidity position of the company and the other efforts taken like reduced cost of operations and to generate /improve the income from other lines, the management believes the company will continue as going concern.
- 7) The figures for the corresponding period of the previous year, have been reclassified/regrouped to comply with current period required classification.

Place : Chennai

Date : 10/11/2021



By Order of the Board
for M/s. India Cements Capital Limited

V. MANICKAM
CHAIRMAN



P.S. SUBRAMANIA IYER & CO.

CHARTERED ACCOUNTANTS

JAYSHREE APARTMENTS, NEW NO.60, OLD NO.39, SECOND MAIN ROAD, RAJA ANNAMALAI PURAM, CHENNAI - 600 028.
PHONE : 2435 30 20 / 2435 40 30 / 2435 30 40 / 4211 20 90 E-mail : pss@pssca.in

Independent Auditor's Limited Review Report on the unaudited standalone quarterly and year to date Financial results of the Company

Review Report to the Board of Directors of India Cements Capital Limited

We have reviewed the accompanying statement of Standalone Unaudited Financial results of India Cements Capital Limited ('the Company') for the quarter ended 30th September 2021 and Year to Date from 1st April, 2021 to 30th September 2021 (the "Statement"). This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial Statements based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagement (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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with applicable 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 SEBI(Listing Obligations and Disclosure Requirements) Regulations,2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Chennai

Date : 10-11-2021

UDIN: 21022276AAAAW08655

For P. S. Subramania Iyer & Co.,
Chartered Accountants
Firm Registration No : 004104S

V. Swaminathan
Partner

Membership No : 022276



India Cements Capital Limited

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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2021

(Rs. In lakhs)

PART - I	CONSOLIDATED					
	QUARTER ENDED			HALF-YEAR ENDED		YEAR ENDED
	30-Sep-2021	30-Jun-2021	30-Sep-2020	30-Sep-2021	30-Sep-2020	31-Mar-2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
PARTICULARS						
Income						
1 Revenue from Operations	66.55	42.41	44.76	108.96	83.70	177.53
2 Other Income	17.48	15.41	13.98	32.89	29.85	63.18
3 Total Income	84.03	57.82	58.74	141.85	113.55	240.71
4 Expenses						
a) Employee benefit expenses	32.05	25.08	36.71	57.13	84.22	156.95
b) Finance Cost	3.41	2.15	0.93	5.56	1.38	5.24
c) Other expenses	33.29	26.78	39.43	60.07	71.75	122.53
d) Depreciation	1.73	1.66	2.13	3.39	4.61	7.64
Total Expenses	70.48	55.67	79.20	126.15	161.96	292.36
Profit/(Loss) from operation before other income	13.55	2.15	(20.46)	15.70	(48.41)	(51.65)
Profit/(Loss) before Tax	13.55	2.15	(20.46)	15.70	(48.41)	(51.65)
5 Profit/(Loss) before exceptional items and extraordinary items and Tax	13.55	2.15	(20.46)	15.70	(48.41)	(51.65)
6 Exceptional items	-	-	-	-	-	25.77
7 Profit/(Loss) before Tax	13.55	2.15	(20.46)	15.70	(48.41)	(25.88)
8 Tax Expenses:						
a) Current Tax	0.00	0.00	0.00	0.00	0.00	1.74
b) Deferred Tax	(0.49)	(0.32)	(0.71)	(0.81)	(0.50)	(0.36)
	(0.49)	(0.32)	(0.71)	(0.81)	(0.50)	1.38
Net Profit/(Loss) for the period/year	14.04	2.47	(19.75)	16.51	(47.91)	(27.26)
Less : Minority Interest						
9 Profit/(Loss) for the period from continuing operations	14.04	2.47	(19.75)	16.51	(47.91)	(27.26)
10 Profit/(Loss) from discontinued operations	--	--	--	--	--	--
11 Tax expenses of discontinued operations	--	--	--	--	--	--
12 Profit/(Loss) from Discontinued operations (after Tax)	--	--	--	--	--	--
13 Other Comprehensive Income, net of income tax	--	--	--	--	--	--
Items that will not be reclassified to Profit or loss account						
Change in fair value of equity instruments designated irrevocably as FVTOCI	0.00	0.00	0.07	0.00	2.09	0.00
Income tax effect on the above						
14 Total Comprehensive Income for the period/year	14.04	2.47	(19.68)	16.51	(45.82)	(27.26)
15 Paid-up Equity Capital (face value of share - Rs 10/- each)	2,170.62	2,170.62	2,170.62	2,170.62	2,170.62	2,170.62
16 Reserves excluding revaluation reserves						(641.03)
17 Basic and Diluted Earning per share (before extraordinary items)	0.06	0.01	(0.09)	0.08	(0.22)	(0.13)
18 Basic and Diluted Earning per share (after extraordinary items)	0.06	0.01	(0.09)	0.08	(0.22)	(0.13)



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CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lakhs)

Particulars	Consolidated	Consolidated
	30-Sep-21 Unaudited	31-Mar-21 Audited
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	33.39	36.74
(b) Intangible Assets	18.23	18.23
(c) Non-current financial assets		
(i) Investments	160.00	160.00
(ii) Trade receivables		
(iii) Other non current financial assets	4288.40	4352.17
(d) Deferred tax assets, (net)	7.29	6.49
Current assets		
(a) Inventories		
(b) Financial Assets		
(i) Trade receivables	209.87	95.00
(ii) Cash and cash equivalents	1257.73	1269.18
(iii) Bank Balances other than (ii) above		
(iv) Other current financial assets	325.25	301.92
(c) Current Tax Assets (Net)		
(d) Other current assets	103.57	93.10
Total Assets	6403.73	6332.83
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	2170.62	2170.62
(b) Other Equity	(624.52)	(641.03)
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Long term Borrowings	4418.02	4418.02
(b) Deferred tax Liabilities (net)	4.79	4.79
Current liabilities		
(a) Financial Liabilities		
(i) Short term Borrowings		
(ii) Trade payables	239.07	195.21
(iii) Other financial liabilities	25.03	29.14
(b) Other current liabilities	170.72	156.08
Total Equity and Liabilities	6403.73	6332.83



INDIA CEMENTS CAPITAL LIMITED
Statement of Cash Flow (Consolidated) for the half year ended 30th September 2021
in lakhs

Particulars	Half Year Ended Sept 30, 2021	Half Year Ended Sept 30, 2020
Cash flows from operating activities		
Total Income for the Period(PBT)	15.70	(48.41)
Adjustments:		
Interest and dividend income	32.89	(29.85)
Loss on sale of fixed assets		
Adjustment for Current taxes		-
Interest expense	5.56	1.38
Fair Value Adjustment in OCI		-
Depreciation and amortization	3.39	4.60
Operating cash flow before working capital changes	57.54	(72.28)
Changes in		
Decrease/(Increase) In Trade Receivables	(114.86)	82.03
Decrease/(Increase) In Other current Financial Asset(s)	(23.32)	7.59
Decrease/(Increase) In Other current Asset(s)	(10.47)	(2.39)
Decrease/(Increase) In Other non-current financial assets	63.77	0.63
(Decrease)/Increase In Trade Payables current	43.85	(22.68)
(Decrease)/Increase In other current liabilities	14.64	5.72
(Decrease)/Increase in Non Current Investments	-	
(Decrease)/Increase In Other financial liabilities	(4.11)	13.84
Income taxes paid	0.00	0.00
Cash generated from / (used in) operations	27.04	12.46
Cash flows from investing activities		
Purchase of fixed assets	(0.48)	(4.47)
Proceeds from sale of fixed assets	0.44	
(Investment in) / Withdrawal of fixed deposits	0.00	
Interest received	(32.89)	29.85
Net cash generated from/(used in) investing activities [B]	(32.93)	25.38
Cash flows from financing activities		
Proceeds from / (repayment of) long term and short term borrowings	0.00	3.68
Dividend paid (including dividend distribution tax)		
Interest paid	(5.56)	(1.38)
Net cash used in financing activities	(5.56)	2.30
Increase in cash and cash equivalents	(11.45)	40.14
Cash and cash equivalents at the beginning of the year	1,269.18	1,280.32
Cash and cash equivalents at the end of the year	1,257.73	1,320.46



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Note:

- 1) The above financial results reviewed by the Audit Committee were approved by the Board of Directors at its meeting held on 10th November, 2021.
- 2) Limited review of the quarter and half year results has been carried out by Statutory Auditors.
- 3) The Company is Primarily engaged in buying & selling of Foreign Currencies and its wholly owned Subsidiary is engaged in Brokege Business in Share and dealing in Mutual Funds, Bonds etc.,
- 4) Revenue from Operations of the Standalone company includes income from air ticketing and Forex Advisory Services. Since the turnover for other activities is less than 10 percent of the total turnover they are not reportable Segments under Accounting Standard "Segment reporting".
- 5) The demand of Rs 25.79 crores raised by the Income Tax department for the financial year 2005 - 06 has been nullified by the ITAT order dated 17/02/2017. The department has filed a miscellaneous petition against this order before the ITAT. Based on the order of the Honourable High Court of Madras on appeal filed by the company earlier, ITAT has disposed off the miscellaneous petition filed by the department and the entire matter will now be heard by ITAT afresh.
- 6) Covid-19 a global pandemic has impacted the whole economy and created an unprecedented level of disruption. The domestic air traffic has been resumed fully . However Company's main business namely forex operations depends upon the international air traffic which is partially operational to certain Countries. The company is hopeful of improving its forex business to a reasonable level as and when the international tourist operations resume fully. The Company also assessed the possible impact of Covid-19 on its financial statements based on the internal and external information available upto the date of approval of these financial results and concluded no adjustment is required in these results. The Company continues to monitor the future economic conditions Moreover considering the liquidity position of the company and the other efforts taken like reduced cost of operations and to generate /improve the income from other lines, the management believes the company will continue as going concern.
- 7) The figures for the corresponding period of the previous year, have been reclassified/regrouped to comply with current period required classification.



By Order of the Board
for M/s. India Cements Capital Limited


V. MANICKAM
CHAIRMAN

Place : Chennai

Date : 10/11/2021



P.S. SUBRAMANIA IYER & CO.
CHARTERED ACCOUNTANTS

JAYSHREE APARTMENTS, NEW NO.60, OLD NO.39, SECOND MAIN ROAD, RAJA ANNAMALAI PURAM, CHENNAI - 600 028.
PHONE : 2435 30 20 / 2435 40 30 / 2435 30 40 / 4211 20 90 E-mail : pss@pssca.in

Independent Auditor's Review Report on Consolidated Unaudited Quarterly and Year to date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement(s) Regulations, 2015

TO THE BOARD OF DIRECTORS OF India Cements Capital Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **India Cements Capital Limited ("the Parent")** and its Subsidiary (the Parent and its Subsidiary together referred to as "the Group"), for the quarter ended 30th September, 2021 and Year to Date from 1st April, 2021 to 30th September, 2021 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement 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. 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entity:
 1. India Cements Investment Services Ltd (Wholly owned Subsidiary).
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which is to be disclosed, or that it contains any material misstatement.

Place: Chennai
Date: 10-11-2021
UDIN: 21022276AAAAWP2505

For P. S. Subramania Iyer & Co.
Chartered Accountants
Firm Reg.No: 0041045

V Swaminathan

V.Swaminathan
Partner
Membership No. 022276

