



DCL:SECY:2025

Date:11.02.2025

BSE Limited
Corporate Relationship Department
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai - 400 001
Scrip Code: 502137

National Stock Exchange of India Limited
Listing Department
Exchange Plaza, Plot No. C/1, G Block
Bandra-Kurla Complex, Bandra (East)
Mumbai - 400 051
Trading Symbol: DECCANCE

Dear Sir,

Sub: Sub: Integrated Filing (Financial).

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, please find enclosed the Integrated Filing (Financial) for the Third Quarter and Nine months period ended 31st December 2024.

Thank you,

With regards,

For DECCAN CEMENTS LIMITED

Bikram Keshari Prusty
Company Secretary



Encl: As above

DECCAN CEMENTS LIMITED
CIN: L26942TG1979PLC002500

Regd. Office : "Deccan Chambers", 6-3-666/B, Somajiguda, Hyderabad - 500 082

Ph: 040-23310168; Fax: 040-23318366; Email: secretarial@deccancements.com; Website: www.deccancements.com

Statement of Standalone Unaudited Financial Results for the Quarter and Nine months ended 31st December, 2024

		(Rs. in Lakhs except per share data)					
S.No.	Particulars	Quarter ended			Nine months ended		Year ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	11544.51	12045.96	21685.96	40805.74	57618.69	79942.50
II	Other income	331.04	288.66	427.87	921.75	1110.12	1599.91
III	Total Income (I + II)	11875.55	12334.62	22113.83	41727.49	58728.81	81542.41
IV	Expenses						
	(a) Cost of materials consumed	1505.79	1571.22	2314.40	5183.86	6459.88	9078.70
	(b) Purchases of stock-in-trade	6.49	3.99	-	12.70	-	-
	(c) Changes in inventories of work-in-progress, Finished goods and Stock-in-trade	255.05	613.84	793.14	768.10	702.67	(33.26)
	(d) Employee benefits expense	797.57	784.20	772.23	2431.61	2389.82	3292.28
	(e) Finance costs	350.92	341.27	382.68	994.22	910.24	1237.37
	(f) Depreciation and amortisation expense	706.67	711.18	695.91	2118.92	2069.81	2763.46
	(g) Power and fuel	4389.20	4577.60	7613.78	16008.06	20870.04	30403.74
	(h) Freight charges	2024.52	2237.21	3829.49	7656.77	11437.00	15846.82
	(i) Other expenses	1691.49	2038.32	3504.93	6518.42	9009.63	11973.10
	Total expenses (IV)	11727.69	12878.83	19906.56	41692.66	53849.09	74562.21
V	Profit/(Loss) before exceptional items and tax (III-IV)	147.86	(544.21)	2207.27	34.83	4879.73	6980.20
VI	Exceptional items	-	-	-	-	-	1632.75
VII	Profit/(Loss) before tax (V - VI)	147.86	(544.21)	2207.27	34.83	4879.73	5347.45
VIII	Tax Expense						
	Current Tax	96.36	(86.76)	625.74	170.51	1349.81	1470.67
	Earlier year tax	10.37	3.16	-	(2.25)	-	-
	Deferred Tax	(39.95)	(56.91)	43.03	(91.52)	104.28	150.51
IX	Profit/(Loss) for the period/year (VII - VIII)	81.08	(403.70)	1538.50	(41.91)	3425.64	3726.27
X	Other Comprehensive Income (net of tax)						
	Items that will not be reclassified to profit or loss						
	Remeasurement of defined benefit plans	-	-	-	-	-	(48.95)
XI	Total Comprehensive Income for the period/year (IX + X)	81.08	(403.70)	1538.50	(41.91)	3425.64	3677.32
XII	Paid-up Equity Share capital	700.38	700.38	700.38	700.38	700.38	700.38
XIII	Earning Per Share (Face Value of Rs.5/- each) (not annualised)						
	(a) Basic	0.58	(2.88)	10.98	(0.30)	24.46	26.60
	(b) Diluted	0.58	(2.88)	10.98	(0.30)	24.46	26.60

Notes :

- The above standalone results for the quarter ended and nine months ended 31st December 2024 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 11th February 2025. The Statutory Auditors have carried out limited review of the unaudited financial results.
- This statement is as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
- The Company has one reportable segment "Manufacturing and Selling of Cement" as per the requirements of Ind AS 108 "Operating Segments".

Place : Hyderabad
Date : February 11, 2025



for DECCAN CEMENTS LIMITED

P. Parvathi
P Parvathi
Chairperson and Managing Director

DECCAN CEMENTS LIMITED
CIN: L26942TG1979PLC002500

Regd. Office : "Deccan Chambers", 6-3-666/B, Somajiguda, Hyderabad - 500 082
Ph: 040-23310168; Fax: 040-23318366; Email: secretarial@deccancements.com; Website: www.deccancements.com

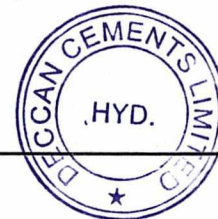
Statement of Consolidated Unaudited Financial Results for the Quarter and Nine months ended 31st December, 2024

(Rs. in Lakhs except per share data)							
S.No.	Particulars	Quarter ended			Nine months ended		Year ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	11544.51	12045.96	-	40805.74	-	-
II	Other income	331.04	288.66	-	921.75	-	-
III	Total Income (I + II)	11875.55	12334.62	-	41727.49	-	-
IV	Expenses						
	(a) Cost of materials consumed	1505.79	1571.22	-	5183.86	-	-
	(b) Purchases of stock-in-trade	6.49	3.99	-	12.70	-	-
	(c) Changes in inventories of work-in-progress, Finished goods and Stock-in-trade	255.05	613.84	-	768.10	-	-
	(d) Employee benefits expense	797.57	784.20	-	2431.61	-	-
	(e) Finance costs	350.92	341.27	-	994.22	-	-
	(f) Depreciation and amortisation expense	706.67	711.18	-	2118.92	-	-
	(g) Power and fuel	4389.20	4577.60	-	16008.06	-	-
	(h) Freight charges	2024.52	2237.21	-	7656.77	-	-
	(i) Other expenses	1691.67	2039.45	-	6519.73	-	-
	Total expenses (IV)	11727.87	12879.96	-	41693.97	-	-
V	Profit/(Loss) before exceptional items and tax (III-IV)	147.68	(545.34)	-	33.52	-	-
VI	Exceptional items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V - VI)	147.68	(545.34)	-	33.52	-	-
VIII	Tax Expense						
	Current Tax	96.36	(86.76)	-	170.51	-	-
	Earlier year tax	10.37	3.16	-	(2.25)	-	-
	Deferred Tax	(39.95)	(56.91)	-	(91.52)	-	-
IX	Profit/(Loss) for the period/year (VII - VIII)	80.90	(404.83)	-	(43.22)	-	-
X	Other Comprehensive Income (net of tax)						
	Items that will not be reclassified to profit or loss						
	Remeasurement of defined benefit plans	-	-	-	-	-	-
XI	Total Comprehensive Income for the period/year (IX + X)	80.90	(404.83)	-	(43.22)	-	-
XII	Paid-up Equity Share capital	700.38	700.38	-	700.38	-	-
XIII	Earning Per Share (Face Value of Rs.5/- each) (not annualised)						
	(a) Basic	0.58	(2.89)	-	(0.31)	-	-
	(b) Diluted	0.58	(2.89)	-	(0.31)	-	-

Notes :

- The above consolidated results for the quarter ended and nine months ended 31st December 2024 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 11th February 2025. The Statutory Auditors have carried out limited review of the unaudited financial results.
- This statement is as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
- The Company has one reportable segment "Manufacturing and Selling of Cement" as per the requirements of Ind AS 108 "Operating Segments".
- The Company has a Wholly Owned Subsidiary Company (Deccan Swarna Cements Private Limited) whose financial results are consolidated in the above statement.

Place : Hyderabad
Date : February 11, 2025



for DECCAN CEMENTS LIMITED

P. Parvathi
P Parvathi
Chairperson and Managing Director

M.ANANDAM & CO.,

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
Deccan Cements Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Deccan Cements Limited (the "Company") for the quarter ended 31st December, 2024 and year to date results for the period 1st April, 2024 to 31st December, 2024 (the "Statement") 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 (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company'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 issue a report 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. 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone 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.

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

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SURESH KUMAR BEESA
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B.V. Suresh Kumar
Partner
Membership Number: 212187

UDIN: 25212187BMKXXC8572
Place: Hyderabad
Date: 11th February, 2025

7 'A', SURYA TOWERS, SARDAR PATEL ROAD, SECUNDERABAD – 500003.
PHONE: 2781 2377, 2781 2034, FAX:2781 2091

M.ANANDAM & CO.,

CHARTERED ACCOUNTANTS

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

**Review Report to
The Board of Directors
Deccan Cements Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Deccan Cements Limited ("the Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter ended 31st December, 2024 and year to date results for the period 1st April, 2024 to 31st December, 2024 (the "Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company'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.
4. The Statement includes the results of the wholly owned subsidiary, Deccan Swarna Cements Private Limited.
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 the accompanying statement of unaudited consolidated financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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 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 M. Anandam & Co.,
Chartered Accountants
(Firm Regn.No.000125S)

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B.V.Suresh Kumar

Partner

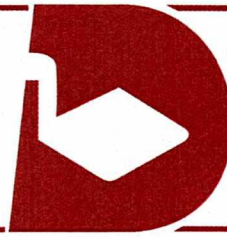
Membership Number: 212187

UDIN: 25212187BMKXD9649

Place: Hyderabad

Date: 11th February, 2025

**7 'A', SURYA TOWERS, SARDAR PATEL ROAD, SECUNDERABAD – 500003.
PHONE: 2781 2377, 2781 2034, FAX:2781 2091**



- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT, ETC- **Not Applicable**
- C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES - **Not Applicable**
- D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - **Not Applicable**
- E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - **Not Applicable**

