

DCL:SECY:2019

12<sup>th</sup> February 2019

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: Unaudited Financial Results

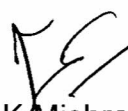
Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are herewith enclosing the Unaudited Financial Results of the Company for the Quarter and Nine months ended 31<sup>st</sup> December 2018 duly approved by the Board of Directors of the Company, at its meeting held today along with the Limited Review Report on the said Results by the Statutory Auditors of the Company.

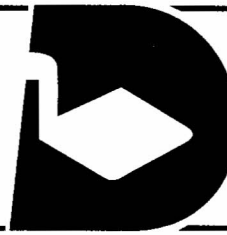
The meeting of the Board of Directors commenced at 11.45 A.M. and concluded at 01: 35 P.M.

Kindly take the above information on record.

Thanking you,

Yours faithfully  
for DECCAN CEMENTS LIMITED

  
S K Mishra  
Company Secretary



## Statement of Unaudited Financial Results for the Quarter and Nine months ended 31st December 2018

(Rs. in Lakhs except per share data)

Sl No	Particulars	Quarter ended			Nine months ended		Year ended
		31.12.2018	30.09.2018	31.12.2017	31.12.2018	31.12.2017	31.03.2018
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	49734.24	16251.44	13414.27	49734.24	43077.31	59442.25
II	Other income	557.45	187.06	206.85	557.45	331.61	395.42
III	<b>Total Income (I + II)</b>	<b>50291.69</b>	<b>16438.50</b>	<b>13621.12</b>	<b>50291.69</b>	<b>43408.92</b>	<b>59837.67</b>
IV	<b>Expenses</b>						
	(a) Cost of materials consumed	4649.43	1472.73	1240.99	4649.43	3709.49	5222.83
	(b) Excise Duty	-	-	-	-	2417.33	2417.33
	(c) Changes in inventories of finished goods, Stock-in-Trade and Work-in-Progress	591.61	785.58	(58.25)	591.61	327.92	687.73
	(d) Employee benefits expense	1935.19	677.45	623.68	1935.19	1923.71	2418.13
	(e) Finance costs	479.87	154.74	144.49	479.87	426.45	566.23
	(f) Depreciation and amortisation expense	1654.63	572.95	571.05	1654.63	1702.45	2268.99
	(g) Power and fuel	16501.15	4779.50	4374.82	16501.15	11921.25	16950.14
	(h) Freight Charges	13463.63	4581.46	3812.21	13463.63	11229.03	15780.32
	(i) Other expenses	5881.09	1828.00	1598.19	5881.09	5163.71	7441.67
	<b>Total expenses (IV)</b>	<b>45156.60</b>	<b>14852.41</b>	<b>12307.18</b>	<b>45156.60</b>	<b>38821.34</b>	<b>53753.37</b>
V	<b>Profit / (Loss) before exceptional items and</b>	<b>5135.09</b>	<b>1586.09</b>	<b>1313.94</b>	<b>5135.09</b>	<b>4587.58</b>	<b>6084.30</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit/(Loss) before tax (V - VI)</b>	<b>5135.09</b>	<b>1586.09</b>	<b>1313.94</b>	<b>5135.09</b>	<b>4587.58</b>	<b>6084.30</b>
VIII	<b>Tax Expense</b>						
	Current Tax	1828.53	575.98	430.40	1828.53	1537.69	1812.86
	Deferred Tax	7.64	(8.33)	(11.42)	7.64	65.06	416.51
IX	<b>Profit/(Loss) for the period (VII - VIII)</b>	<b>3298.92</b>	<b>1018.44</b>	<b>894.96</b>	<b>3298.92</b>	<b>2984.83</b>	<b>3854.93</b>
X	Other Comprehensive Income (net of tax)	-	-	-	-	-	(44.06)
XI	<b>Total Comprehensive Income for the period</b>	<b>3298.92</b>	<b>1018.44</b>	<b>894.96</b>	<b>3298.92</b>	<b>2984.83</b>	<b>3810.87</b>
XII	Paid-up Equity Share capital	700.38	700.38	700.38	700.38	700.38	700.38
XIII	<b>Earning Per Share (Face Value of Rs.5/- each)</b>						
	(a) Basic	23.55	7.27	6.39	23.55	21.31	27.52
	(b) Diluted	23.55	7.27	6.39	23.55	21.31	27.52

### Notes:

- The above results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 12 February 2019. Statutory Auditors of the Company have conducted limited review of the above results as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- According to the requirements of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 revenue for the nine months ended 31 December 2017 and year ended 31 March 2018 included a portion of revenue (1 April 2017 to 30 June 2017) which was reported inclusive of excise duty. Goods and Service Tax ("GST") has been implemented with effect from 1 July 2017 which replaces excise duty and other indirect taxes. Accordingly as per Ind AS 18, revenues for the quarters ended 31 December 2017, 30 September 2018 and quarter and nine months ended 31 December 2018 are reported net of GST.
- The Company has one reportable segment "Manufacturing and Selling of Cement" as per the requirements of Ind AS 108 "Operating Segments".
- Previous Year / Period figures have been regrouped and recast, wherever necessary, to conform to the current period classification.

for DECCAN CEMENTS LIMITED

*P. Parvathi*  
P Parvathi

Place : Hyderabad

Date : February 12, 2019

Managing Director



**M. ANANDAM & CO.,**  
CHARTERED ACCOUNTANTS

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF  
INTERIM FINANCIAL STATEMENTS**

To  
**The Board of Directors of Deccan Cements Limited**

We have reviewed the accompanying Statement of Unaudited Financial Results of **Deccan Cements Limited** ("the Company"), for the quarter and nine months ended 31<sup>st</sup> December, 2018 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016. This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review 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 statements are free of material misstatements. 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 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 Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016, 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)



M. V. Ranganath  
Partner

M.No: 028031

Place: Hyderabad  
Date: 12.02.2019