

CIN : L26942TG1979PLC002485
GST No.: 36AABCK1868J1ZB

KAKATIYA CEMENT SUGAR & INDUSTRIES LIMITED

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

REF:KCSIL:SEC:2022:

November 10, 2022

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.

Ref : Scrip Code : 500234 (BSE) / KAKATCEM (NSE)

Please find attached herewith the Unaudited Financial Results (Provisional) for the quarter and half-year ended 30th September, 2022 duly considered and taken on record by the Board of Directors of our Company at the meeting held on 10.11.2022. The Meeting Commenced at 11.00 A.M and concluded at 1.30 P.M.

Also attached herewith is the Limited Review Report under Regulation 33 of SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 issued by M/s. M Anandam & Co., Chartered Accountants, the Statutory Auditors of the Company.

At the Board Meeting, the Board also approved the Re-constitution of the Audit Committee by

- 1) designating Smt. Hima Bindu Myneni (presently a member of the Committee), a Fellow Member of the Institute of Chartered Accountants of India as Chairperson and
- 2) Shri B.V. Subbaiah, the present Chairman as a Member of the Committee.

Kindly find the above in order and take the same on record at the earliest.

Thanking you,

Yours faithfully,
for Kakatiya Cement Sugar & Industries Limited,

SESHA SAYEE Digitally signed by SESHASAYEE VORUGANTI
Date: 2022.11.10 13:32:28 +05'30'
SESHA SAYEE
Company Secretary &
Compliance Officer
Encl : a/a

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

KAKATIYA CEMENT SUGAR AND INDUSTRIES LIMITED
Un Audited Financial Results for the Quarter and half year ended 30th September, 2022

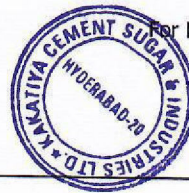
(Rs in lacs)

Particulars	Quarter ended			Half year ended		Year ended
	30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	31.03.2022
	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	Audited
I. Revenue from operations	3,369.05	3406.01	3657.56	6,775.06	7,277.10	15,440.31
II. Other Income	312.57	264.78	258.26	577.35	512.96	974.00
III. Total Income (I + II)	3,681.62	3,670.79	3,915.82	7,352.41	7,790.07	16,414.31
IV. Expenses:						
Cost of materials consumed	312.00	316.21	323.79	628.21	642.87	4,396.67
Changes in inventories of Finished goods and Work in Progress	308.88	632.20	239.01	941.08	560.06	147.65
Employee benefit expenses	459.71	473.75	469.94	933.46	928.78	1,922.09
Finance costs	53.12	50.41	25.11	103.53	64.01	126.19
Depreciation	56.09	55.69	57.18	111.78	113.74	226.88
Other Expenses	3,016.61	2,098.12	1,743.14	5,114.73	3,390.73	6,739.79
Total Expenses	4,206.42	3,626.38	2,858.18	7,832.80	5,700.18	13,559.27
V. Profit before exceptional items and tax (III - IV)	(524.80)	44.41	1,057.64	(480.39)	2,089.88	2,855.04
VI. Tax expense:						
(1) Current tax	(34.94)	34.94	290.45	-	668.26	861.56
(2) Previous Year Tax	-	-	4.77	-	4.77	77.31
(3) Deferred tax	9.15	(14.18)	5.00	(5.03)	5.00	(20.04)
VII. Profit for the period (VII-VIII)	(499.01)	23.65	757.42	(475.36)	1,411.85	1,936.21
Other Comprehensive Income						
Items that will not be reclassified to statement of profit and loss, net of tax						
(i) Remeasurement of Defined Benefit Plan	-	-	-	-	-	12.76
(ii) Income Tax relating to (i) above that will not be reclassified to statement of profit and Loss	-	-	-	-	-	(3.72)
VIII. Other Comprehensive Income (Net of Tax)	-	-	-	-	-	9.05
IX. Total Comprehensive Income	(499.01)	23.65	757.42	(475.36)	1,411.85	1,945.26
X. Earning per equity share:						
(1) Basic (Rs.)	(6.42)	0.30	9.74	(6.11)	18.16	24.91
(2) Diluted (Rs.)	(6.42)	0.30	9.74	(6.11)	18.16	24.91

Notes :

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 10.11.2022.
- The above results have been prepared in accordance with the Companies Act (Indian Accounting Standard) Rules 2015, prescribed under Section 133 of the Companies Act, 2013.
- Corresponding Previous year/ period figures are regrouped wherever necessary.

Place : Hyderabad
Date : 10.11.2022



For Kakatiya Cement Sugar & Industries Ltd

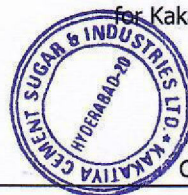
P. Veeraiah

P. Veeraiah
Chairman and Managing Director

KAKATIYA CEMENT SUGAR AND INDUSTRIES LIMITED
SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED
 UNDER REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS , 2015
 (Rs. In lacs)

SL.No.	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2022	31-03-2022
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	Audited
1	Segment Revenue						
	Sales						
	Cement	2,379.59	2582.90	2706.04	4962.49	5763.05	10984.28
	Sugar	989.47	823.10	951.52	1812.57	1514.05	4724.91
	Power	-	-	222.67	-	666.73	1657.35
	Total	3,369.05	3406.00	3880.23	6775.06	7943.83	17366.54
	Less : Inter segment Revenue	-	-	222.67	-	666.73	1926.23
	Net sales/income from operations	3,369.05	3406.00	3657.56	6,775.06	7277.10	15,440.31
2	Segment Results Profit						
	(+)/(Loss)(-) before tax and interest from each segment						
	Cement	(493.36)	208.30	638.98	(285.06)	1500.33	2,294.91
	Sugar	(25.25)	(163.06)	171.34	(188.31)	(110.84)	(214.89)
	Power	46.93	49.58	272.44	96.51	764.40	901.21
	Total	(471.67)	94.82	1082.75	(376.85)	2153.89	2981.22
	Less :						
	i. Interest	53.12	50.41	25.11	103.53	64.01	126.19
	ii. Other un-allocable expenditure net off	-	-	-	-	-	-
	iii. un-allocable income	-	-	-	-	-	-
	Profit/loss Before Tax	(524.79)	44.41	1057.64	(480.38)	2089.88	2855.03
3	SEGMENT ASSETS						
	Cement	10623.34	9281.81	9051.35	10623.34	9051.35	9283.36
	Sugar	11149.20	11594.79	11574.97	11149.20	11574.97	12108.97
	Power	9976.20	9896.08	9411.54	9976.20	9411.54	9816.84
4	SEGMENT LIABILITIES						
	Cement	2172.34	1,769.98	1979.98	2172.34	1,979.98	1719.92
	Sugar	5004.48	3,698.57	2352.88	5004.48	2,352.88	4208.77
	Power	1709.95	1,709.95	2438.38	1709.95	2,438.38	1709.95

Place : Hyderabad
 Date : 10.11.2022



for Kakatiya Cement Sugar and Industries Ltd

P. Veeraiah

P.Veeraiah

Chairman and Managing Director

KAKATIYA CEMENT SUGAR AND INDUSTRIES LIMITED
STATEMENT OF ASSETS AND LIABILITIES AS AT 30-09-2022

(Rs. In lacs)

	PARTICULARS	AS AT	AS AT
		30-09-2022	31-03-2022
		UNAUDITED	AUDITED
A	ASSETS:		
1	NON CURRENT ASSETS:		
	a) Property, Plant & Equipment	4613.31	4710.54
2	Financial Assets:		
	i) Investments	0.81	0.56
	II) Other Financial Assets	277.05	193.75
	ii) Other Non-current Assets	13092.53	14397.21
3	CURRENT ASSETS:		
	i) Inventories	3699.15	4942.89
	ii) Financial Assets		
	a) Trade Receivables	1489.89	1437.16
	b) Cash and Cash equivalents	56.53	85.31
	c) Other Bank Balances	4826.54	3270.99
	d) Other Financial Assets	956.13	502.34
	iii) Current Tax Assets	1593.73	1331.67
	iv) Other Current Assets	1143.06	336.74
	TOTAL ASSETS	31748.74	31209.17
B	EQUITY & LIABILITIES		
1	Equity		
	Equity Share Capital	777.39	777.39
	Other Equity	22084.58	22793.15
	LIABILITIES:		
2	Non Current Liabilities:		
	a) Provisions	28.94	23.36
	b) Deferred Tax Liabilities (Net)	923.84	928.87
3	Current Liabilities:		
	Financial Liabilities		
	i) Borrowings	4343.06	3517.35
	ii) Trade Payables		
	a) dues to micro enterprises and small enterprises		
	b) dues to creditors other than micro and small enterprises	848.26	509.50
	iii) Other Financial Liabilities	464.74	301.14
	iv) Other Current Liabilities	2267.93	2352.84
	v) Provisions	10.00	5.58
	TOTAL EQUITY AND LIABILITIES	31748.74	31209.17

Place : Hyderabad
Date : 10.11.2022



for Kakatiya Cement Sugar and
Industries Ltd

P. Veeraiyah

P. Veeraiyah
Chairman and Managing Director

KAKATIYA CEMENT SUGAR AND INDUSTRIES LIMITED
1-10-140/1, GURUKRUPA, ASHOK NAGAR, HYDERABAD-500 020
CIN L26942TG1979PLC002485 Website : www.kakatiyacements.com
Extract of the unaudited financial results for the quarter ended 30-09-2022

(Rs.in Lacs)

Sl. No	Particulars	Quarter ended 30-09-2022	Quarter ended 30-09-2021	6 Months ended 30-09-2022	6 Months ended 30-09-2021	Year ended 31-03-2022
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	Audited
1	Total income from operations (net)	3369.05	3,657.56	6,775.06	7,277.10	15440.31
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	(524.80)	1057.64	(480.39)	2,089.88	2855.04
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	(524.80)	1,057.64	(480.39)	2,089.88	2855.04
4	Net Profit for the period after tax (after Extraordinary items)	(499.01)	757.42	(475.36)	1,411.85	1936.21
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(499.01)	757.42	(475.36)	1,411.85	1,945.26
6	Equity Share Capital	777.39	777.39	777.39	777.39	777.3858
7	Reserves (excluding Revaluation Reserve as shown in the Balance Sheet of previous year)	-	-	-	-	22,793.15
8	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations) - 1. Basic:(Rs.) 2. Diluted:(Rs.)	(6.42)	9.74	(6.11)	18.16	24.91

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 10.11.2022
- The above results have been prepared in accordance with the Companies Act (Indian Accounting Standard) Rules 2015, prescribed under Section 133 of the Companies Act, 2013 .
- These Financial Results are published pursuant to Regulation 47 (1)(b) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015
- The above is an extract of the detailed format of Financial Results for the Quarter ended 30.09.2022 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the said Half-yearly Financial Results are available on the websites of BSE Ltd, National Stock Exchange of India Ltd at www.bseindia.com and at www.nseindia.com and the Company's website at www.kakatiyacements.com.



For Kakatiya Cement Sugar & Industries Ltd

P. Veeraiah

P.Veeraiah

Chairman and Managing Director

Place : Hyderabad
Date : 10.11.2022

M. ANANDAM & CO.,
CHARTERED ACCOUNTANTS

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

Review Report to
The Board of Directors
Kakatiya Cement Sugar & Industries Limited

1. We have reviewed the accompanying statement of unaudited financial results of Kakatiya Cement Sugar & Industries Limited (the "Company") for the quarter ended 30th September, 2022 and year to date results for the period 1st April, 2022 to 30th September, 2022 (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 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.



5. The unaudited financial results for the comparative corresponding quarter ended 30th September, 2021, quarter ended 30th June 2022 and audited financial results for the quarter and year ended 31st March, 2022 included in the financial results, are based on the previously issued results of the Company reviewed/audited by the predecessor auditor, whose review/audit reports dated 11.11.2021, 11.08.2022 and 25.05.2022 expressed an unmodified opinion on those financial results.

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



A.V Sadasiva

Partner

Membership Number: 018404

UDIN: 22018404BCRXGN3575

Place: Secunderabad

Date: 10th November, 2022

