

Ref: APCL/SECTL/SE/2024-25/39

November 12, 2024

BSE Limited Phiroje Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001	National Stock Exchange of India Limited Exchange Plaza, 5th Floor, Plot No. C/1, G-Block, Bandra Kurla Complex, Bandra (East), Mumbai – 400 051
Scrip Code: 518091	Symbol: APCL

Dear Sir / Madam,

Sub: Outcome of the Board Meeting under Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

In continuation to our earlier intimation dated November 5, 2024 and in compliance with Regulation 30 read with Schedule III, Regulation 33 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that the Board of Directors of the Company at its meeting held today, i.e. November 12, 2024 transacted the following items of business:

1. Approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended September 30, 2024. The above said results along with the Limited Review Report by the Auditors thereon are enclosed herewith.
2. Based on the recommendation of the Nomination and Remuneration Committee, considered and approved the re-appointment of Mr. N. Venkat Raju (DIN: 08672963) as the Managing Directors of the Company, not liable to retire by rotation, for a further period of 5 (five) years with effect from January 24, 2025 to January 23, 2030 (both days inclusive), subject to approval of the shareholders' of the Company.

Declaration pursuant to BSE Circular No. LIST/COMP/14/2018-19 dated June 20, 2018, and NSE Circular No. NSE/ CML/2018/24 dated June 20, 2018 has been obtained that he is not debarred from holding office of a Director by virtue of any order passed by the Securities and Exchange Board of India or any other such authority.

Details with respect to re-appointment of Mr. N. Venkat Raju (DIN: 08672963) as the Managing Director of the Company, as required under Regulation 30(6) read with Para A (7) of Part A of Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are provide in **Annexure I** to this intimation.

3. Approved the Postal Ballot Notice to seek approval of the shareholders for the re-appointment of Mr. N. Venkat Raju (DIN: 08672963) as the Managing Directors of the Company, not liable to retire by rotation, for a further period of 5 (five) years with effect from January 24, 2025 to January 23, 2030 (both days inclusive).

Postal Ballot Notice shall be sent to the shareholders in due course and the same shall be filed with the exchanges.



Registered Office : # 6-3-553, Unit No.: E3 & E4,
4th Floor, Quena Square, Off Taj Deccan Road,
Erramanzil, Hyderabad - 500 082. Telangana.
T : +91 040 2335 3096 / 3106
E : secretarial@anjanicement.com

Works : Chintalapalem Village & Mandal,
Suryapet Dist. - 508 246. Telangana.
M : +91 733 077 6609
+91 738 260 9535

ISO 9001 : 2015, ISO 14001 : 2015 and
ISO 45001 : 2018 Company
CIN : L26942TG1983PLC157712



Anjani Portland Cement Ltd.

(A Subsidiary of Chettinad Cement Corporation Pvt. Ltd.)

4. Approved appointment of M/s. D. Hanumanta Raju & Co. Company Secretaries as Secretarial Auditors of the Company for the Financial Year 2024-25. Details with respect to appointment of M/s. D. Hanumanta Raju & Co. Company Secretaries as Secretarial Auditors of the Company, as required under Regulation 30(6) read with Para A (7) of Part A of Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are provide in **Annexure II** to this intimation.
5. Approved amendment of code of practices and procedures for fair disclosure of unpublished price sensitive information pursuant to the provisions of Regulation 8(2) of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2018. A copy of the aforementioned code is enclosed for your record.

The meeting commenced at 4:30 p.m. and concluded at 5:00 p.m.

The above is for your information and record.

Thanking you,

Sincerely Yours,

For **Anjani Portland Cement Limited**

Subhanarayan Muduli

Company Secretary and Compliance Officer

Encl.: as above



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Annexure – I

Details with respect to re-appointment of Mr. N. Venkat Raju as the Managing Director of the Company under Regulation 30(6) read with Para A (7) of Part A of Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13 July 2023

Sr. No	Particulars	Details
1	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Based on the recommendation of the Nomination and Remuneration Committee of the Board of Directors of the Company, the Board of Directors have at their meeting held today viz. Tuesday, November 12, 2024 considered and approved the re-appointment of Mr. N. Venkat Raju as the Managing Directors of the Company, not liable to retire by rotation, for a further period of 5 (five) years with effect from January 24, 2025 to January 23, 2030 (both days inclusive), subject to approval of the shareholders' of the Company.
2	Date of appointment / re-appointment, cessation (as applicable) & term of appointment /re-appointment;	Date of Re-appointment: January 24, 2025 Term: 5 years commencing from January 24, 2025 to January 23, 2030 (both days inclusive).
3	Brief profile (in case of appointment)	Mr. N. Venkat Raju holds degree in M.Sc. Chemistry from Andhra University, Visakhapatnam and also a Certified Energy Manager from Bureau of Energy Efficiency, Ministry of Power, Govt. of India. He has more than four decades of rich and varied experience in the cement industries and is mainly responsible for operations, process, quality assurance & administration of the cement plant and allied activities which encompasses the entire operations of a cement plant. Mr. N. Venkat Raju has been involved in the leadership role of the Company during his tenure in the Company and under his leadership the Company has achieved many notable milestones. He worked as Joint President-Works (Unit Head) in the Company prior to his appointment as Managing Director. He is a veteran in the Industry and ideally suited for the post. Considering his knowledge of various aspects relating to the Company's affairs and long business experience, the Board of Directors is of the opinion that for smooth and efficient running of the business, the services of Mr. N. Venkat Raju should be available to the Company for a further term. Mr. N. Venkat Raju continued association as Managing Director is highly desirable and will be in the interest of the Company.
4	Disclosure of relationships between directors (in case of appointment of a director)	Mr. N. Venkat Raju is not related to any of the Directors of the Company.

Annexure – II

Details with respect to appointment of M/s. D. Hanumanta Raju & Co. Company Secretaries as Secretarial Auditors of the Company under Regulation 30(6) read with Para A (7) of Part A of Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13 July 2023

Sr. No	Particulars	Details
1	Name of the Auditor	D. Hanumanta Raju & Co. Company Secretaries
2	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Appointment as Secretarial Auditors of the Company for the Financial Year 2024-25.
3	Date of appointment / re-appointment, cessation (as applicable) & term of appointment/re-appointment;	Date of appointment: November 12, 2024 Term: For conducting Secretarial Audit of the Company for the Financial Year 2024-25.
4	Brief profile (in case of appointment)	M/s. D. Hanumanta Raju & Co., Company Secretaries, is a peer reviewed firm based out of Hyderabad, established by Mr. D. Hanumanta Raju in the year 1990 with an objective to provide wide spectrum of quality professional services in the field of Corporate Management Consultancy with an aim to facilitate value addition to their clients. Over the years, they have been able to place themselves as one of the leading Corporate Consultants in Hyderabad to provide wide range of quality professional services in the field of Corporate Laws and Taxation, Finance & Accounting, Legal Compliances, Corporate Governance, Corporate Social Responsibility and allied services.
5	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

ANJANI PORTLAND CEMENT LIMITED

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Tel No: +91-40-23353096, Website: www.anjanacement.com
CIN: L26942TG1983PLC157712

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

Rs. In Lakhs except for EPS

Sl.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	7,007	11,578	14,349	18,585	29,904	62,390
2	Other Income	17	23	27	40	85	112
3	Total income (1+2)	7,024	11,601	14,376	18,625	29,989	62,502
4	Expenses						
a.	Cost of Materials consumed	1,034	1,407	1,781	2,441	3,487	7,306
b.	Purchase of Stock -In-trade	(125)	256	324	131	854	1,465
c.	Changes in Inventories of Finished Goods, work-in-progress and stock-in -trade	494	691	(419)	1,185	47	(414)
d.	Employee Benefits Expense	912	917	892	1,829	1,919	3,711
e.	Finance Costs	840	811	816	1,651	1,618	3,221
f.	Depreciation and amortisation expense	1,143	1,143	1,247	2,286	2,373	4,811
g.	Power and Fuel	3,320	5,271	7,621	8,591	14,903	31,428
h.	Freight and Forwarding Charges	1,004	1,476	2,137	2,480	4,457	8,790
i.	Other Expenses	1,226	1,760	1,667	2,986	3,531	7,222
	Total Expenses	9,848	13,732	16,065	23,580	33,188	67,540
5	Profit/Loss Before Tax (3-4)	(2,824)	(2,131)	(1,689)	(4,955)	(3,199)	(5,038)
6	Tax Expenses						
a.	Current tax	-	-	-	-	-	2
b.	Deferred tax	14	(223)	(160)	(209)	(316)	(1,108)
	Total tax Expense	14	(223)	(160)	(209)	(316)	(1,106)
7	Net Profit / (Loss) for the period (5-6)	(2,838)	(1,908)	(1,529)	(4,746)	(2,883)	(3,932)
8	Other comprehensive income						
	<i>Items that will not be reclassified to profit or loss</i>						
	Remeasurement of post employment benefit obligations	4	9	0	13	(29)	(26)
	Income tax relating to these items	(1)	(2)	10	(3)	6	5
	Other comprehensive income (net of tax)	3	7	11	10	(22)	(21)
9	Total comprehensive income for the period (7+8)	(2,835)	(1,901)	(1,518)	(4,736)	(2,905)	(3,953)
	Profit attributable to						
	Owners of the Company	(2,825)	(1,902)	(1,531)	(4,727)	(2,875)	(3,907)
	Non-controlling Interests	(13)	(6)	2	(19)	(8)	(25)
		(2,838)	(1,908)	(1,529)	(4,746)	(2,883)	(3,932)
	Other comprehensive income attributable to:						
	Owners of the Company	3	7	11	10	(22)	(21)
	Non-controlling Interests	-	-	-	-	-	-
		3	7	11	10	(22)	(21)
	Total Comprehensive income attributable to:						
	Owners of the Company	(2,822)	(1,895)	(1,520)	(4,717)	(2,897)	(3,928)
	Non-controlling Interests	(13)	(6)	2	(19)	(8)	(25)
		(2,835)	(1,901)	(1,518)	(4,736)	(2,905)	(3,953)
10	Paid-up equity share capital (Face Value of Rs. 10/- each)	2,937	2,937	2,937	2,937	2,937	2,937
11	Earnings Per Share (EPS) (Basic & Diluted)	(9.62)	(6.47)	(5.21)	(16.09)	(9.79)	(13.30)

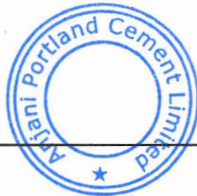
Notes :

- 1 The operations of the group relate to two segments viz., manufacture of cement and generation of power.

Segment Information.

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue						
a) Cement	7,007	11,578	14,349	18,585	29,904	62,390
b) Power	539	967	1,392	1,506	2,817	5,568
Total Sales	7,546	12,545	15,741	20,091	32,721	67,958
Less : Inter Segment Revenue	539	967	1,392	1,506	2,817	5,568
Total Revenue from Operations	7,007	11,578	14,349	18,585	29,904	62,390
Segment Result (Profit Before Tax and Interest from each Segment)						
a) Cement	(1,984)	(1,320)	(873)	(3,304)	(1,581)	(1,817)
b) Power	-	-	-	-	-	-
Total	(1,984)	(1,320)	(873)	(3,304)	(1,581)	(1,817)
Less : Interest	840	811	816	1,651	1,618	3,221
Total Profit Before Tax	(2,824)	(2,131)	(1,689)	(4,955)	(3,199)	(5,038)
Capital Employed (Segment Assets - Segment Liabilities)						
Segment Assets						
a) Cement	90,280	90,275	95,208	90,280	95,208	93,196
b) Power	6,776	6,827	6,979	6,776	6,979	6,878
Total Assets	97,056	97,102	102,187	97,056	102,187	100,074
Segment Liabilities						
a) Cement	71,873	69,092	72,036	71,873	72,036	70,177
b) Power	204	196	151	204	151	182
Total Liabilities	72,077	69,288	72,187	72,077	72,187	70,360

- 2 The above statement has been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 12th November, 2024.
3 The above results includes results of Bhavya Cements Private Limited, subsidiary holding 99.092% as on 30th September 2024 (99.092% as on 30th June 2024).
4 The Consolidated financial results are prepared based on Ind AS 110 "Consolidated Financial Statements".



For and on behalf of the Board of Directors of
Anjani Portland Cement Limited

V. Valliammai
V. Valliammai
Chairperson
DIN: 01197421

Place: Chennai
Date: 12th November, 2024

ANJANI PORTLAND CEMENT LIMITED

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CONSOLIDATED UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024

Particulars	Rs. in Lakhs	
	30-Sep-24 Unaudited	31-Mar-24 Audited
ASSETS		
Non-Current Assets		
Property, plant and equipment	50,985	53,052
Right of Use	21	26
Capital work-in-progress	1,144	310
Investment Property	97	99
Other intangible assets	7,446	7,583
Goodwill	23,922	23,922
Financial assets	-	-
Other financial assets	158	166
Other non-current assets	1,355	1,205
Total non-current assets	85,128	86,363
Current assets		
Inventories	4,306	5,711
Financial assets		
i. Trade receivables	3,686	4,129
ii. Cash and cash equivalents	20	245
iii. Bank Balances other than (ii) above	72	73
iv. Other financial assets	1,912	1,918
Other current assets	1,819	1,537
Current Tax assets (Net)	113	98
Total current assets	11,928	13,711
Total Assets	97,056	100,074
Equity and liabilities		
Equity		
Equity share capital	2,937	2,937
Other Equity	21,790	26,507
Non-Controlling Interest	251	270
Total Equity	24,978	29,714
LIABILITIES		
Non-current liabilities		
Financial liabilities		
i. Borrowings	41,245	40,745
ii. Lease Liabilities	16	21
Provisions	339	316
Deferred tax liabilities (net)	9,055	9,266
Government grants	-	-
Total non-current liabilities	50,655	50,348
Current liabilities		
Financial liabilities		
i. Borrowings	3,784	1,904
ii. Lease Liabilities	3	3
iii. Trade payables		
(a) Total outstanding dues of micro enterprises and small enterprises	1,185	1,126
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	5,382	4,765
iv. Other financial liabilities	7,502	8,099
Other current liabilities	3,451	3,993
Provisions	113	115
Government grants	3	7
Current Tax Liabilities (Net)	-	-
Total current liabilities	21,423	20,012
Total liabilities	72,078	70,360
Total equity and liabilities	97,056	100,074



For and on behalf of the Board of Directors of
Anjani Portland Cement Limited

V. Valliammai

V. Valliammai
Chairperson
DIN: 01197421

Place: Chennai
Date: 12th November, 2024

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CONSOLIDATED UNAUDITED CASH FLOW STATEMENT

Rs. In lakhs

Particulars	For the half year ended	
	30-Sep-24	30-Sep-23
	Unaudited	Unaudited
Cash flow from operating activities		
Profit before tax	(4,955)	(2,458)
Adjustments for		
Depreciation and amortisation expense	2,286	1,651
Interest Income	(3)	(37)
(Gain)/loss on disposal of property, plant and equipment	(3)	(7)
Provisions for doubtful debts	2	78
Amortisation of government grants	(3)	(3)
Amortisation of interest and rental deposit	-	1
Interest Income on rental deposit	-	(1)
Interest Income on financial assets at amortised cost	-	7
Finance costs	1,651	1,611
Change in operating assets and liabilities		
(Increase)/Decrease in trade receivables	445	(1,357)
(Increase)/Decrease in inventories	1,405	1,657
Increase/(Decrease) in trade payables	671	659
(Increase)/Decrease in other financial assets	17	45
(Increase)/decrease in other current assets and non-current assets	(434)	(501)
Increase/(Decrease) in employee benefit obligations	21	32
Increase/(Decrease) in financial liabilities	(554)	215
Increase/(Decrease) in other current liabilities	(540)	1,072
Cash generated from operations	6	2,666
Income taxes paid	-	(25)
Net cash inflow from operating activities	6	2,641
Cash flows from investing activities		
Payments for property, plant and equipment	(910)	(546)
Increase / (Decrease) in capital creditors	(43)	18
(Increase) / Decrease in capital advances	(12)	(93)
Proceeds from sale of property, plant and equipment	4	-
Fixed deposits (Increase)/Decrease- (Net)	1	-
Net cash outflow from investing activities	(960)	(621)
Cash flows from financing activities		
Proceeds/(Repayment) of long term borrowings		
Proceeds/(Repayment) of short term borrowings	1,880	367
Intercompany Deposit	500	-
Interest paid	(1,651)	(2,392)
Payment of lease liabilities	-	(7)
Net cash inflow (outflow) from financing activities	729	(2,032)
Net increase (decrease) in cash and cash equivalents	(225)	(12)
Cash and cash equivalents at the beginning of the financial year	245	29
Cash and cash equivalents at end of the financial year	20	17



For and on behalf of the Board of Directors of
Anjani Portland Cement Limited

V. Valliammai

V. Valliammai
Chairperson
DIN: 01197421

Place: Chennai

Date: 12th November 2024



Independent Auditor’s Review Report on the Quarterly and Year to Date Unaudited Consolidated 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

Anjani Portland Cement Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial Results of **Anjani Portland Cement Limited** (“the Holding Company”) and its subsidiary (the Holding Company and its subsidiary together referred to as “the Group”) for the quarter ended 30th September, 2024 and year to date results for the period 1st April, 2024 to 30th September, 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.

We also performed procedures in accordance with the Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023 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 subsidiary Bhavya Cements Private limited.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the financial results of the subsidiaries referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying

Statement, 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,

6. We did not review the interim financial results of subsidiary, Bhavya Cements Private Limited included in the consolidated unaudited financial results whose interim financial results reflect total assets of Rs. 23,144 Lakhs as at 30th September, 2024, total revenues of Rs. 3235 lakhs and Rs. 7835 lakhs, total net profit/(loss) after tax of Rs. (1103) lakhs and Rs. (1772) lakhs, total comprehensive Income of Rs (1103) lakhs and Rs. (1768) lakhs for the quarter ended 30th September, 2024 and for the period from 1st April, 2024 to 30th September, 2024 respectively and net cash outflows of Rs 39.00 Lakhs for the period from 1st April, 2024 to 30th September, 2024 as considered in the consolidated unaudited financial results. These Interim financial results have been reviewed by other auditor whose report has been furnished to us by the Management and our conclusion on the consolidated financial results, in so far as it relates to the amounts and disclosure included in respect of the subsidiary is based solely on the report of such other auditor and the procedures performed by us are as stated in the paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matter.

7. The unaudited financial results for the previous quarter ended 30th June, 2024, comparative previous quarter ended and six months ended 30th September, 2023 and year ended 31st March, 2024 included in the financial results, are based on the previously issued results of the Company, reviewed/audited by the predecessor auditor, whose review/audit report dated 07.08.2024 and 10.11.2023 and 27.05.2024 expressed an unmodified opinion on those financial results

For S.C. BOSE & CO
Chartered accountants
(FRN: 004840S)

VENKATA KRISHNA Digitally signed by
SUBHASH VENKATA KRISHNA
CHANDRA BOSE SUBHASH CHANDRA
BENDI BOSE BENDI

Subhash C Bose Bendi
Partner
Membership No. 029795
UDIN: 24029795BKCZKR9242
Place: Hyderabad
Date: 12.11.2024

ANJANI PORTLAND CEMENT LIMITED

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

Rs. In Lakhs except For EPS

Sl.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-24 Unaudited	30-Jun-24 Unaudited	30-Sep-23 Unaudited	30-Sep-24 Unaudited	30-Sep-23 Unaudited	31-Mar-24 Audited
1	Revenue from Operations	6,755	9,703	10,105	16,458	21,171	45,942
2	Other Income	4	7	10	11	39	33
3	Total income (1+2)	6,759	9,710	10,115	16,469	21,210	45,975
4	Expenses						
a.	Cost of Materials consumed	594	831	1,075	1,425	2,186	4,455
b.	Purchase of Stock -In-trade	2,518	2,961	1,822	5,479	3,116	8,860
c.	Changes in Inventories of Finished Goods, work-in-progress and stock-in-trade	495	116	(344)	611	(229)	132
d.	Employee Benefits Expense	559	571	551	1,130	1,183	2,248
e.	Finance Costs	697	683	687	1,380	1,369	2,709
f.	Depreciation and amortisation expense	414	416	475	830	836	1,670
g.	Power and Fuel	1,507	2,928	4,034	4,435	8,447	16,797
h.	Freight and Forwarding Charges	865	1,204	1,532	2,069	3,253	6,612
i.	Other Expenses	665	1,062	984	1,727	2,030	4,343
	Total Expenses	8,314	10,772	10,816	19,086	22,191	47,826
5	Profit/Loss Before Tax (3-4)	(1,555)	(1,062)	(701)	(2,617)	(981)	(1,851)
6	Tax Expenses						
a.	Current tax	-	-	-	-	-	-
b.	Deferred tax	(54)	(56)	(59)	(110)	(97)	(680)
	Total tax Expense	(54)	(56)	(59)	(110)	(97)	(680)
7	Net Profit / (Loss) for the period (5-6)	(1,501)	(1,006)	(642)	(2,507)	(884)	(1,171)
8	Other comprehensive income						
	<i>Items that will not be reclassified to profit or loss</i>						
	Remeasurement of post employment benefit obligations	4	4	3	8	(11)	(25)
	Income tax relating to these items	(1)	(1)	(4)	(2)	4	5
	Other comprehensive income (net of tax)	3	3	7	6	(15)	(20)
9	Total comprehensive income for the period (7+8)	(1,498)	(1,003)	(635)	(2,501)	(899)	(1,191)
10	Paid-up equity share capital (Face Value of Rs. 10/- each)	2,937	2,937	2,937	2,937	2,937	2,937
11	Earnings Per Share (EPS) (Basic & Diluted)	(5.11)	(3.43)	(2.54)	(8.53)	(3.50)	(3.99)

Notes :

1 The operations of the Company relate to two segments viz., manufacture and trading of cement and generation of power.

Segment Information.

Rs In Lakhs

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-Sep-24 Unaudited	30-Jun-24 Unaudited	30-Sep-23 Unaudited	30-Sep-24 Unaudited	30-Sep-23 Unaudited	31-Mar-24 Audited
Segment Revenue						
a) Cement	6,755	9,703	10,105	16,458	21,171	45,942
b) Power	539	967	1,392	1,506	2,817	5,568
Total Sales	7,294	10,670	11,497	17,964	23,988	51,510
Less : Inter Segment Revenue	539	967	1,392	1,506	2,817	5,568
Total Revenue from Operations	6,755	9,703	10,105	16,458	21,171	45,942
Segment Result (Profit Before Tax and Interest from each Segment)						
a) Cement	(858)	(379)	(14)	(1,237)	388	858
b) Power	-	-	-	-	-	-
Total	(858)	(379)	(14)	(1,237)	388	858
Less : Interest	697	683	687	1,380	1,369	2,709
Total Profit Before Tax	(1,555)	(1,062)	(701)	(2,617)	(981)	(1,851)
Capital Employed (Segment Assets - Segment Liabilities)						
Segment Assets						
a) Cement	85,060	84,818	87,318	85,060	87,318	85,764
b) Power	6,776	6,827	6,979	6,776	6,979	6,878
Total Assets	91,836	91,645	94,297	91,836	94,297	92,642
Segment Liabilities						
a) Cement	53,019	51,337	52,742	53,019	52,742	51,346
b) Power	204	197	151	204	151	182
Total Liabilities	53,223	51,534	52,893	53,223	52,893	51,528

2 The above statement has been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 12th November, 2024.



For and on behalf of the Board of Directors of
Anjani Portland Cement Limited

V. Valliammai
V. Valliammai
Chairperson
DIN: 01197421

Place: Chennai
Date: 12th November 2024

ANJANI PORTLAND CEMENT LIMITED

Registered Office: #6-3-553, Unit No. E3 & E4, 4th Floor, Quena Square Off: Taj Deccan Road, Erramanzil, Hyderabad, Telangana - 500 082

Tel No: +91-40-23353096, Website: www.anjanacement.com

CIN:L26942TG1983PLC157712

STANDALONE UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024

Particulars	Rs in Lakhs	
	30-Sep-24	31-Mar-24
	Unaudited	Audited
ASSETS		
Non-Current Assets		
Property, plant and equipment	15,007	15,793
Right of Use	20	25
Capital work-in-progress	455	280
Other intangible assets	1	1
Financial assets		
i. Investments	68,672	68,672
ii. Other financial assets	158	166
Other non-current assets	417	404
Total non-current assets	84,730	85,341
Current assets		
Inventories	1,953	2,942
Financial assets		
i. Trade receivables	3,114	2,581
ii. Cash and cash equivalents	20	207
iii. Bank Balances other than (ii) above	72	73
iv. Other financial assets	263	247
Other current assets	1,623	1,199
Current Tax assets (Net)	61	52
Total current assets	7,106	7,301
Total Assets	91,836	92,642
Equity and liabilities		
Equity		
Equity share capital	2,937	2,937
Other Equity	35,676	38,177
Total Equity	38,613	41,114
LIABILITIES		
Non-current liabilities		
Financial liabilities		
i. Borrowings	35,445	35,445
ii. Lease Liabilities	15	21
Provisions	155	139
Deferred tax liabilities (net)	1,393	1,505
Government grants	-	-
Total non-current liabilities	37,008	37,110
Current liabilities		
Financial liabilities		
i. Borrowings	2,726	627
ii. Lease Liabilities	3	3
iii. Trade payables		
(a) Total outstanding dues of micro enterprises and small enterprises	829	773
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	4,318	3,158
iv. Other financial liabilities	6,475	7,184
Other current liabilities	1,777	2,584
Provisions	84	82
Government grants	3	7
Current Tax Liabilities (Net)	-	-
Total current liabilities	16,215	14,418
Total liabilities	53,223	51,528
Total equity and liabilities	91,836	92,642



For and on behalf of the Board of Directors of
Anjani Portland Cement Limited

V. Valliammai

V. Valliammai
Chairperson
DIN: 01197421

Place: Chennai
Date: 12th November, 2024

ANJANI PORTLAND CEMENT LIMITED

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CIN:L26942TG1983PLC157712

STANDALONE UNAUDITED CASH FLOW STATEMENT

Rs. In lakhs

Particulars	For the Half Year Ended	
	30-Sep-24	30-Sep-23
	Unaudited	Unaudited
Cash flow from operating activities		
Profit/(Loss) before tax	(2,617)	(981)
Adjustments for		
Depreciation and amortisation expense	830	836
Provisions for bad debts	2	-
Amortisation of government grants	(3)	(3)
Amortisation of interest on rental deposit	-	1
Interest income on rental deposit	-	(1)
Finance costs	1,380	1,369
Change in operating assets and liabilities		
(Increase)/Decrease in trade receivables	(535)	(1,441)
(Increase)/Decrease in inventories	990	710
Increase/(Decrease) in trade payables	1,217	2,170
(Increase)/Decrease in other financial assets	(8)	(2)
(Increase)/decrease in other current assets	(433)	(458)
Increase/(Decrease) in provisions	24	37
Increase/(Decrease) in financial liabilities	110	157
Increase/(Decrease) in other current liabilities	(808)	(91)
Cash generated from operations	149	2,303
Income taxes paid	-	(25)
Net cash inflow from operating activities	149	2,278
Cash flows from investing activities		
Payments for property, plant and equipment	(214)	(57)
Increase / (Decrease) in capital creditors	(13)	-
(Increase) / Decrease in capital advances	-	(6)
Fixed deposits (increase)/Decease (Net)	1	-
Net cash outflow from investing activities	(226)	(63)
Cash flows from financing activities		
Increase/(Decrease) in Borrowing (net)	2,099	(73)
Interest paid	(2,199)	(2,149)
Payment of lease liabilities	(10)	(7)
Net cash inflow (outflow) from financing activities	(110)	(2,229)
Net increase (decrease) in cash and cash equivalents	(187)	(14)
Cash and cash equivalents at the beginning of the financial year	207	29
Cash and cash equivalents at end of the financial year	20	15



For and on behalf of the Board of Directors of
Anjani Portland Cement Limited

V. Valliammai

V. Valliammai
Chairperson
DIN: 01197421

Place: Chennai

Date: 12th November 2024



S C BOSE & 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 Anjani Portland Cement Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Anjani Portland Cement Limited** (the "Company") for the quarter ended 30th September, 2024 and year to date results for the period 1st April, 2024 to 30th September, 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 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 previous quarter ended 30th June, 2024, comparative previous quarter ended and six months ended 30th September, 2023 and year ended 31st March, 2024 included in the financial results, are based on the previously issued results of the Company, reviewed/audited by the predecessor auditor, whose review/audit report dated 07.08.2024 and 10.11.2023 and 27.05.2024 expressed an unmodified opinion on those financial results.

For S.C. BOSE & CO
Chartered accountants
(FRN: 004840S)

VENKATA KRISHNA Digitally signed by
SUBHASH VENKATA KRISHNA
CHANDRA BOSE SUBHASH CHANDRA
BENDI BOSE BENDI

Subhash C Bose Bendi
Partner
Membership No. 029795
UDIN: 24029795BKCZKQ5813
Place: Hyderabad
Date: 12.11.2024



ANJANI PORTLAND CEMENT LIMITED

CODE OF PRACTICES AND PROCEDURES FOR FAIR DISCLOSURE OF UNPUBLISHED PRICE SENSITIVE INFORMATION (“UPSI”)

[Under Regulation 8(1) of SEBI (Prohibition of Insider Trading) Regulations, 2015 as amended from time to time]

(This code shall come into effect from May 15, 2015)

BACKGROUND

As per Regulation 8 read with Schedule A of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 (“**SEBI PIT Regulations**”), every listed company is required to formulate and publish on its official website a “Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information (“**UPSI**”)” in adherence to the principle set out in Schedule A to the said Regulations.

CODE OF FAIR DISCLOSURE

Anjani Portland Cement Limited (“**the Company**”) has formulated this code called “Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information” (“**Code of Fair Disclosure**”) to ensure timely and adequate disclosure of UPSI which would impact the price of the Company’s securities and to maintain the uniformity, transparency and fairness in dealing with all stakeholders and ensuring adherence to applicable laws and regulations. Further, the Company shall ensure the confidentiality of UPSI and to prevent misuse of such information.

DEFINITIONS

“**Board**” means the Board of Directors of the Company.

“**Company**” means ‘Anjani Portland Cement Limited’.

“**Compliance Officer**” means Company Secretary or any senior officer, designated so and reporting to the board of directors or head of the organization in case board is not there, who is financially literate and is capable of appreciating requirements for legal and regulatory compliance under these regulations and who shall be responsible for compliance of policies, procedures, maintenance of records, monitoring adherence to the rules for the preservation of unpublished price sensitive information, monitoring of trades and the implementation of the codes specified in these regulations under the overall supervision of the board of directors of the listed company or the head of an organization, as the case may be.

Explanation – For the purpose of this regulation, “financially literate” shall mean a person who has the ability to read and understand basic financial statements i.e. balance sheet, profit and loss account, and statement of cash flows.

“**Chief Investor Relations Officer**” means the Compliance Officer of the Company.

“**Need to know basis**” Unpublished Price Sensitive Information should be disclosed only to those within the Company who need the information to discharge their duty and whose possession of such information will not give rise to a conflict of interest or appearance of misuse of information.

“**Generally available information**” means information that is accessible to the public on a non-discriminatory basis and shall not include unverified event or information reported in print or electronic media.

“Unpublished Price Sensitive Information” or “UPSI” any information, relating to the Company or its securities, directly or indirectly, that is not generally available which upon becoming generally available, is likely to materially affect the price of the securities and shall, ordinarily including but not restricted to, information relating to the following:

- (i) financial results;
- (ii) dividends;
- (iii) change in capital structure;
- (iv) mergers, de-mergers, acquisitions, delistings, disposals and expansion of business and such other transactions; and
- (v) changes in key managerial personnel

Words and expressions, used but not defined herein shall carry the same meaning as assigned to them under the SEBI PIT Regulations.

PRINCIPLES OF FAIR DISCLOSURE

1. The Company shall ensure prompt public disclosure of unpublished price sensitive information that would impact price discovery no sooner than credible and concrete information comes into being in order to make such information generally available.
2. The Company shall ensure uniform and universal dissemination of unpublished price sensitive information to avoid selective disclosure.
3. The Compliance Officer of the Company shall act as the Chief Investor Relations Officer (“CIRO”) to deal with dissemination of information and disclosure of UPSI.
4. The Company shall make prompt dissemination of unpublished price sensitive information that gets disclosed selectively, inadvertently or otherwise to make such information generally available.
5. The Company shall provide appropriate and fair response to queries on news reports and requests for verification of market rumours by regulatory authorities.
6. The Company shall ensure that information shared with analysts and research personnel is not unpublished price sensitive information.
7. The Company shall develop and follow best practices to make transcripts or records of proceedings of meetings with analysts and other investor relations conferences on the official website to ensure official confirmation and documentation of disclosures made.
8. All unpublished price sensitive information would be dealt with by the directors and employees of the Company on need-to-know basis only.

SHARING OF UPSI FOR LEGITIMATE PURPOSE

Unpublished price sensitive information can be shared in the ordinary course of business by an insiders with partners, collaborators, lenders, customers, suppliers, merchant bankers, legal advisors, auditors, insolvency professionals or other advisors or consultants where such communication is in furtherance of legitimate purposes, performance of duties or discharge of legal obligations, provided that such sharing has not been carried out to evade or circumvent the prohibitions of the SEBI Insider Trading Regulations.

ISSUE OF NOTICE TO THE RECIPIENT OF UPSI

Any person in receipt of unpublished price sensitive information pursuant to a “legitimate purpose” shall be considered an “insider” for purposes of this Code and due notice shall be given to such persons;

- (a) To make such person aware that the information shares is or would be UPSI.
- (b) To make such person aware of the duties and responsibility attached to the receipt of such UPSI and the liability attached to misuse or unwarranted use of such UPSI.
- (c) To instruct such person to maintain confidentiality of such UPSI in compliance with these regulations.

DIGITAL DATABASE OF RECIPIENT OF UPSI

The CIRO shall be responsible to maintain a structured digital database of such persons or entities as the case may be with whom the information is shared, which shall contain the following information;

- (i) Name of such recipient of UPSI;
- (ii) Name of the Organization or entity to whom the recipient represent
- (iii) Postal Address and E-mail ID of such recipient
- (iv) Permanent Account Number (PAN) or any other identifier authorized by law, if PAN is not available.

The CIRO shall also be responsible to ensure that such databases shall be maintained with adequate internal controls and checks such as time stamping and audit trials to ensure non-tampering of such database.

AMENDMENT

The Board shall have the power to amend any of the provisions of the Code of Fair Disclosure, substitute any of the provisions with a new provision or replace this Code of Fair Disclosure entirely with a new Code of Fair Disclosure.

Amendment approved by Board of Directors on November 12, 2024