



CIN : L26942TG1979PLC002485  
GST No.: 36AABCK1868J1ZB

# KAKATIYA CEMENT SUGAR & INDUSTRIES LIMITED

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

REF:KCSIL:SEC:2024:

November 8, 2024

1. BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street  
MUMBAI - 400001.
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 held on 8<sup>th</sup> November, 2024.**

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

(A) Please find attached herewith the Un-audited Financial Results for the quarter and half-year ended 30<sup>th</sup> September, 2024 duly considered and taken on record by the Board of Directors of our Company at the meeting held on 08.11.2024. The Meeting Commenced at 10.00 A.M and concluded at 13.15 P.M.

(B) 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 for the quarter ended 30<sup>th</sup> September, 2024.

(C) Other General items

This is for your information and record.

Thanking you,

Yours faithfully,  
for Kakatiya Cement Sugar & Industries Limited,

VENKATA RAMA LINGA  
SUBRAHMANYESWARA  
M V R L S Rao  
MALLAPRAGADA  
Company Secretary &  
Compliance Officer

Digitally signed by  
VENKATA RAMA LINGA  
SUBRAHMANYESWARA  
O MALLAPRAGADA  
Date: 2024.11.08  
13:16:14 +05'30'

Encl : as above

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 & INDUSTRIES LIMITED**  
**Un-audited Financial Results for the Quarter ended 30-09-2024**

(Rs. in lakhs)

Particulars	Quarter ended			Half year ended		Year ended
	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
	(Un-audited)	(Un-Audited)	(Un-Audited)	(Un-audited)	(Un-audited)	(Audited)
I. Revenue from operations	2,203.97	3,002.84	3,772.68	5,206.81	7,806.66	15,595.25
II. Other Income	471.11	395.15	282.98	866.26	551.87	1,260.77
<b>III. Total Income (I + II)</b>	<b>2,675.07</b>	<b>3,397.99</b>	<b>4,055.65</b>	<b>6,073.06</b>	<b>8,358.52</b>	<b>16,856.02</b>
<b>IV. Expenses:</b>						
Cost of materials consumed	107.43	101.37	228.13	208.80	647.26	5,040.40
Changes in inventories of Finished goods and Work in Progress	361.64	1,428.70	394.16	1,790.34	1,011.15	83.56
Employee benefit expenses	483.12	467.48	464.16	950.60	919.14	1,984.31
Finance costs	162.15	167.79	109.52	329.94	221.75	513.26
Power and Fuel	944.80	817.17	2,077.46	1,761.97	4,373.05	6,893.04
Depreciation	64.99	64.18	58.74	129.17	117.46	238.88
Other Expenses	483.25	525.64	555.63	1,008.89	1,074.91	2,255.25
<b>Total Expenses</b>	<b>2,607.37</b>	<b>3,572.33</b>	<b>3,887.81</b>	<b>6,179.70</b>	<b>8,364.72</b>	<b>17,008.71</b>
<b>V. Profit/(Loss) before exceptional items and tax (III - IV)</b>	<b>67.71</b>	<b>(174.34)</b>	<b>167.85</b>	<b>(106.63)</b>	<b>(6.19)</b>	<b>(152.68)</b>
<b>VI. Exceptional items</b>	-	-	-	-	-	-
<b>VII. Profit/(Loss) Before Tax (V-VI)</b>	<b>67.71</b>	<b>(174.34)</b>	<b>167.85</b>	<b>(106.63)</b>	<b>(6.19)</b>	<b>(152.68)</b>
<b>VIII. Tax expense:</b>						
(1) Current tax	-	-	-	-	-	-
(2) Previous Year Tax Expense	-	-	-	-	-	-
(3) Deferred tax	(1.36)	(20.33)	(12.51)	(21.69)	(13.73)	(18.23)
<b>IX. Profit/(Loss) for the period (VII-VIII)</b>	<b>69.07</b>	<b>(154.02)</b>	<b>180.35</b>	<b>(84.94)</b>	<b>7.53</b>	<b>(134.45)</b>
<b>Other Comprehensive Income</b>						
Items that will not be reclassified to statement of profit and loss, net of tax	-	-	-	-	-	-
(i) Remeasurement of Defined Benefit Plans	-	-	-	-	-	19.14
(ii) Income Tax relating to (i) above	-	-	-	-	-	(4.82)
<b>X. Other Comprehensive Income</b>	-	-	-	-	-	<b>14.33</b>
<b>XI. Total Comprehensive Income for the period</b>	<b>69.07</b>	<b>(154.02)</b>	<b>180.35</b>	<b>(84.94)</b>	<b>7.53</b>	<b>(120.12)</b>
<b>XII. Earning per equity share:</b>						
(1) Basic (Rs.)	0.89	(1.98)	2.32	(1.09)	0.10	(1.73)
(2) Diluted (Rs.)	0.89	(1.98)	2.32	(1.09)	0.10	(1.73)

Notes :

1. The above results have been reviewed by the Audit Committee at its meeting held on 08.11.2024 and approved by the Board of Directors at its meeting held on 08.11.2024

2. The Statement is prepared in accordance with the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ("the Act") regulation 33 of SEBI (listing obligation and disclosure requirements) regulations, 2015.

Place : Hyderabad  
Date : 8th November, 2024

For Kakatiya Cement Sugar & Industries Ltd

*P. Veeraiiah*  
P. Veeraiiah  
Chairman and Managing Director



# KAKATIYA CEMENT SUGAR & INDUSTRIES LIMITED

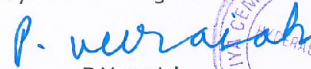
## Segment wise revenue, results and capital employed

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
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		Un-Audited	Un-Audited	Un-Audited	Un-audited	Un-audited	(Audited)
<b>1</b>	<b>Segment Revenue</b>						
	Sales						
	Cement	1,114.55	1,749.73	2,071.69	2,864.28	4,877.60	9783.96
	Sugar	1,089.41	1,253.11	1,700.99	2,342.52	2,929.06	6388.06
	Power	-	-	-	-	-	124.32
	Total	2,203.97	3,002.84	3,772.68	5,206.81	7,806.66	16296.34
	Less : Inter segment Revenue	-	-	-	-	-	701.08
	Net sales/income from operations	2,203.97	3,002.84	3,772.68	5,206.81	7,806.66	15,595.25
<b>2</b>	<b>Segment Results Profit</b>						
	Profit (+)/(Loss)(-) before tax and interest from each segment						
	Cement	64.31	(259.47)	217.04	(195.16)	221.34	405.42
	Sugar	142.97	236.55	128.40	379.52	56.70	62.51
	Power	22.61	16.34	(68.10)	38.95	(62.49)	(107.35)
	Total	229.89	(6.56)	277.34	223.31	215.55	360.58
	Less :						
	i. Interest	162.15	167.79	109.52	329.95	221.75	513.26
	ii. Other un-allocable expenditure						
	iii. Un-allocable income	-	-	-			-
	Total Profit/(Loss) Before Tax	67.74	(174.34)	167.85	(106.63)	(6.19)	(152.68)
<b>3</b>	<b>SEGMENT ASSETS</b>						
	Cement	10,784.86	10,234.59	10,782.79	10,784.86	10,782.79	11672.64
	Sugar	14,147.53	14,501.17	14,128.68	14,147.53	14,128.68	15306.69
	Power	8,206.79	8,144.13	7,942.37	8,206.79	7,942.37	8085.60
<b>4</b>	<b>SEGMENT LIABILITIES</b>						
	Cement	1,588.16	1,406.08	1,502.65	1,588.16	1,502.65	2054.93
	Sugar	9,023.24	8,784.45	8,358.25	9,023.24	8,358.25	10165.83
	Power	319.57	319.20	319.57	319.57	319.57	319.57

For Kakatiya Cement Sugar & Industries Ltd

  
 P.Veeraiah  
 Chairman and Managing Director



Place : Hyderabad  
Date : 8th November, 2024

**KAKATIYA CEMENT SUGAR & INDUSTRIES LIMITED****Balance Sheet as at 30-09-2024****(Rs. In lakhs)**

	PARTICULARS	AS AT	AS AT
		30-09-2024	31-03-2024
		UN-AUDITED	AUDITED
<b>A</b>	<b>ASSETS:</b>		
1	<b>NON CURRENT ASSETS:</b>		
	a) Property, Plant and Equipment	4,647.60	4,742.39
	b) Financial Assets:		
	i) Investments	2.50	2.80
	ii) Other Financial Assets	16,097.65	15,751.60
	c) Other Non-current Assets	250.72	250.72
2	<b>CURRENT ASSETS:</b>		
	a) Inventories	4,015.08	6,253.32
	b) Financial Assets:		
	i) Trade Receivables	1,798.58	1,812.49
	ii) Cash & Cash equivalents	51.03	54.58
	iii) Other Bank Balances	3,794.12	3,770.35
	iv) Other Financial Assets	737.36	515.81
	c) Current Tax Assets (net)	1,189.93	1,422.70
	d) Other Current Assets	554.61	488.17
	<b>TOTAL</b>	<b>33,139.17</b>	<b>35,064.93</b>
<b>B</b>	<b>EQUITY &amp; LIABILITIES</b>		
1	<b>Equity</b>		
	a) Equity	777.39	777.39
	b) Other Equity	21,430.82	21,747.21
2	<b>LIABILITIES:</b>		
	<b>Non Current Liabilities:</b>		
	a) Provisions	12.72	6.72
	b) Deferred Tax Liability (Net)	777.53	799.23
	c) Other Non-current Liabilities		
3	<b>Current Liabilities:</b>		
	Financial Liabilities:		
	a) Borrowings	8,198.60	9,412.85
	b) Trade Payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	3.50	5.96
	(ii) Total outstanding dues of creditors other than micro & small enterprises	733.29	1,143.10
	c) Other Financial Liabilities	467.47	403.69
	d) Other Current Liabilities	737.86	762.78
	e) Provisions	-	6.00
	<b>TOTAL</b>	<b>33,139.17</b>	<b>35,064.93</b>

Place : Hyderabad

Date : 8th November, 2024

for Kakatiya Cement Sugar &amp; Industries Ltd

P. Veeraiah  
Chairman and Managing Director

# KAKATIYA CEMENT SUGAR & INDUSTRIES LIMITED

Statement of Cash Flows for the year ended 30th September, 2024

(All amounts in ₹ lakhs, unless otherwise stated)

Particulars	Year ended 30th September, 2024	Year ended 31st March, 2024
<b>Cash flow from operating activities</b>		
Profit/(Loss) before tax	(106.63)	(152.68)
<b>Adjustments for:</b>		
Depreciation expenses	129.17	238.88
Net (gain)/loss on disposal of property, plant and equipment	4.47	(14.00)
Interest income on deposits and others	(710.44)	(1,169.71)
Provision for bad and doubtful debts	10.88	0.27
Finance costs	329.94	513.26
Net (gain)/loss in on fair value changes of investment	0.31	(1.91)
<b>Operating Profit/(loss) before working capital changes</b>	<b>(342.31)</b>	<b>(585.89)</b>
<b>Change in operating assets and liabilities</b>		
(Increase)/ decrease in inventories	2,238.24	221.59
(Increase)/ decrease in trade receivables	3.03	(16.15)
(Increase)/ decrease in other current financial assets	(221.55)	(40.40)
(Increase)/ decrease in current tax assets	232.77	247.67
(Increase)/ decrease in other current assets	396.88	348.75
Increase/ (decrease) in trade payables	(412.28)	84.06
(Increase)/ decrease in other non current financial assets	(345.74)	(1,332.69)
Increase / (decrease) in other financial liabilities	63.78	13.04
Increase/ (decrease) in provisions	0.00	15.89
(Increase)/ decrease in other non-current assets	-	(0.36)
Increase/ (decrease) in other current liabilities	(24.92)	(220.45)
<b>Cash generated from Operations</b>	<b>1,587.89</b>	<b>(1264.94)</b>
Less: Income taxes paid	-	(50.00)
<b>Net cash flow from/(used in) operating activities</b>	<b>1,587.89</b>	<b>(1314.94)</b>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment (net)	(37.51)	(368.46)
(Increase)/ decrease in fixed deposits	(23.35)	97.19
Proceeds from sale of property, plant and equipment		14.52
Interest received	247.12	1169.71
Dividend income	(0.31)	0.05
<b>Net cash inflow (outflow) from investing activities</b>	<b>185.96</b>	<b>913.01</b>
<b>Cash flow from financing activities</b>		
Increase/ (decrease) in Current borrowings (net)	(1,214.25)	1065.14
Interest paid	(329.94)	(513.26)
Dividend paid	(233.21)	(233.21)
<b>Net cash inflow (outflow) from financing activities</b>	<b>(1,777.40)</b>	<b>318.67</b>
<b>Net increase/ (decrease) in cash and cash equivalents</b>	<b>(3.55)</b>	<b>(83.26)</b>
<b>Cash and Cash equivalents at the beginning of the year</b>	<b>54.58</b>	<b>137.84</b>
<b>Cash and Cash equivalents at the end of the year (Note No.8)</b>	<b>51.03</b>	<b>54.58</b>

The above statement of cash flows has been prepared under the 'Indirect method' as set out in Indian Accounting Standard - 7 Statement of Cash Flows.

### Net debt reconciliation

Particulars	As at 30th September, 2024	As at 31st March, 2024
Opening balance of borrowings	9,412.85	8,347.71
Add/(less):- Proceeds/ repayment from borrowings(net)	(1,214.25)	1,065.14
Less:- Repayment of non-current borrowings	-	-
Proceeds/ (repayment) of borrowings		
Fair Value Adjustment		
<b>Closing balance of borrowings</b>	<b>8,198.60</b>	<b>9,412.85</b>

for Kakatiya Cement Sugar & Industries Ltd.

  
**P. Veeraiah**  
 Chairman & Managing Director  
 DIN: 00276769

Place: Hyderabad  
Date : 8th November, 2024

# KAKATIYA CEMENT SUGAR & INDUSTRIES LIMITED

1-10-140/1, GURUKRUPA, ASHOK NAGAR, HYDERABAD-500 020  
CIN L26942TG1979PLC002485 Website : www.kakatiyacements.com

## Extract of the un-audited financial results for the quarter and half year ended 30-09-2024

(Rs.in Lakhs)


Sl. No	Particulars	Quarter ended 30-09-2024 Un-audited	Quarter ended 30-06-2024 (Un-audited)	Quarter ended 30-09-2023 (Un-audited)	6 Months ended 30-09-2024 (Un audited)	6 Months ended 30-09-2023 (Un audited)	Year ended 31-03-2024 (Audited)
1	Total income from operations (net)	2,203.97	3,002.84	3,772.68	5,206.81	7,806.66	15,595.25
2	Net Profit / (Loss) for the period (beforeTax, Exceptional and/or Extraordinary items)	67.71	(174.34)	167.85	(106.63)	(6.19)	(152.68)
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	67.71	(174.34)	167.85	(106.63)	(6.19)	(152.68)
4	Net Profit for the period after tax (after Extraordinary items)	69.07	(154.02)	180.35	(84.94)	7.53	(134.45)
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	69.07	(154.02)	180.35	(84.94)	7.53	(120.12)
6	Equity Share Capital	777.39	777.39	777.39	777.39	777.39	777.39
7	Reserves (excluding Revaluation Reserve as shown in the Balance Sheet of previous year)	-	-	-	-	-	21,747.21
8	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations) - 1. Basic:(Rs.) 2. Diluted:(Rs.)	0.89	(1.98)	2.32	(1.09)	0.10	(1.73)

### Notes:

- The above results have been reviewed by the Audit Committee at its meeting held on 08.11.2024 and approved by the Board of Directors at its meeting held on 08.11.2024
- In terms of Sec.133 of the Companies Act, 2013, the Company has adopted Indian Accounting Standards (Ind.AS) w.e.f., 1st April, 2017 and these financial results have been prepared in accordance with the above said Ind AS.
- These Financial Results are published pursuant to Regulation 47 (1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015
- The above is an extract of the detailed format of Financial Results for the Quarter and Half-year ended 30.09.2024 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the said quarter and half-year ended 30.09.2024 Financial Results are available on the websites of BSE Ltd (www.bseindia.com), National Stock Exchange of India Ltd (www.nseindia.com) and the Company's website at www.kakatiyacements.com.

Place : Hyderabad  
Date : 8th November, 2024

For Kakatiya Cement Sugar & Industries Ltd

  
P. Veeraiah  
Chairman and Managing Director



**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 30<sup>th</sup> September, 2024 and year to date results for the period 1<sup>st</sup> April, 2024 to 30<sup>th</sup> 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.

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



A.V Sadasiva

Partner

Membership Number: 018404

UDIN: 24018404BKEBA03886

Place: Secunderabad

Date: 08.11.2024



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