

Ref: APCL/SECTL/SE/2023-24/47

November 10, 2023

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

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

In continuation to our earlier intimation dated November 4, 2023 and in compliance with Regulation 30 read with Schedule III 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. Friday, November 10, 2023, has *inter alia* considered and approved the following:

1. Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended September 30, 2023 along with the Limited Review Report by the Auditors thereon. A copy of the said results along with limited review report are enclosed herewith.
2. Appointment of D. Hanumanta Raju & Co. Company Secretaries as Secretarial Auditors of the Company for the Financial Year 2023-24. The requisite details as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015, are enclosed as Annexure –A.

The meeting commenced at 1:00 p.m. and concluded at 1:45 p.m.

The above is for your information and record.

Thanking you,

Yours faithfully,

For **Anjani Portland Cement Limited**

Subhanarayan Muduli
Company Secretary & Compliance Officer

Annexure – A

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015:

Sl. No	Particulars	Details
1	Name of the Auditor	D. Hanumanta Raju & Co. Company Secretaries
2	Reason for change	Appointment as Secretarial Auditors of the Company
3	Date of appointment	November 10, 2023
4	Term of appointment	For conducting Secretarial Audit of the Company for the Financial Year 2023-24
5	Brief profile	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.
6	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable



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

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 and half year ended 30th September, 2023 (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 Ramanatham & Rao
Chartered Accountants
(FRN: S-2934)

L. MAHESH KUMAR
Partner
Membership Number: 212851
UDIN: 23212851BGWJTN5699
Place: Hyderabad
Date: 10th November 2023



ANJANI PORTLAND CEMENT LIMITED

#6-3-553, Unit No. E3 & E4, 4th Floor, Quena Square Off: Taj Deccan Road, Erramanzil, Hyderabad, Telangana 500082
Tel no: +91-40-23353096, website: anjanacement.com
CIN:L26942TG1983PLC157712

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

Rs. In Lakhs except for EPS

Sl.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	10,105	11,066	10,688	21,171	21,749	42,218
2	Other Income	10	29	9	39	17	41
3	Total income (1+2)	10,115	11,095	10,697	21,210	21,766	42,259
4	Expenses						
a.	Cost of Materials consumed	1,075	1,111	1,145	2,186	2,083	4,396
b.	Purchase of Stock -In-trade	1,822	1,294	1,280	3,116	2,241	4,106
c.	Changes in Inventories of Finished Goods, work-in-progress and stock-in -trade	(344)	115	(232)	(229)	(818)	(693)
d.	Employee Benefits Expense	551	632	678	1,183	1,230	2,403
e.	Finance Costs	687	682	742	1,369	1,463	2,840
f.	Depreciation and amortisation expense	475	361	430	836	875	1,719
g.	Power and Fuel	4,034	4,413	4,778	8,447	10,318	19,516
h.	Freight and Forwarding Charges	1,532	1,721	1,889	3,253	3,533	5,975
i.	Other Expenses	984	1,046	1,097	2,030	2,230	4,008
	Total Expenses	10,816	11,375	11,807	22,191	23,155	44,270
5	Profit Before Tax (3-4)	(701)	(280)	(1,110)	(981)	(1,389)	(2,011)
6	Tax Expenses						
a.	Current tax	-	-	-	-	-	-
b.	Deferred tax	(59)	(38)	(44)	(97)	(66)	(119)
	Total tax Expense	(59)	(38)	(44)	(97)	(66)	(119)
7	Net Profit / (Loss) for the period (5-6)	(642)	(242)	(1,066)	(884)	(1,323)	(1,892)
8	Other comprehensive income						
	<i>Items that will not be reclassified to profit or loss</i>						
	Remeasurement of post employment benefit obligations	3	(14)	(27)	(11)	11	40
	Income tax relating to these items	(4)	8	8	4	(2)	(8)
	Other comprehensive income (net of tax)	7	(22)	(19)	(15)	9	32
9	Total comprehensive income for the period (7+8)	(635)	(264)	(1,085)	(899)	(1,314)	(1,860)
10	Paid-up equity share capital (Face Value of Rs. 10/- each)	2,937	2,937	2,529	2,937	2,529	2,937
11	Earnings Per Share (EPS) (Basic & Diluted)	(2.54)	(0.82)	(4.22)	(3.50)	(5.23)	(7.27)

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-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue						
a) Cement	10,105	11,066	10,594	21,171	21,188	41,729
b) Power	1,392	1,425	1,842	2,817	3,808	6,404
Total Sales	11,497	12,491	12,436	23,988	24,996	48,133
Less : Inter Segment Revenue	1,392	1,425	1,748	2,817	3,247	5,915
Total Revenue from Operations	10,105	11,066	10,688	21,171	21,749	42,218
Segment Result (Profit Before Tax and Interest from each Segment)						
a) Cement	(14)	402	(374)	388	(46)	666
b) Power			6		120	163
Total	(14)	402	(368)	388	74	829
Less : Interest	687	682	742	1,369	1,463	2,840
Total Profit Before Tax	(701)	(280)	(1,110)	(981)	(1,389)	(2,011)
Capital Employed (Segment Assets - Segment Liabilities)						
Segment Assets						
a) Cement	87,318	87,908	89,591	87,318	89,591	86,785
b) Power	6,979	7,030	7,613	6,979	7,613	7,080
Total Assets	94,297	94,938	97,204	94,297	97,204	93,865
Segment Liabilities						
a) Cement	52,742	52,750	62,251	52,742	62,251	51,455
b) Power	151	147	155	151	155	105
Total Liabilities	52,893	52,897	62,406	52,893	62,406	51,560

- 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 10th November, 2023.
- 3 The figures of previous periods have been regrouped wherever necessary.

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

Place : Hyderabad
Date : 10th November, 2023

N Venkat Raju
Managing Director

ANJANI PORTLAND CEMENT LIMITED		
#6-3-553, Unit No. E3 & E4, 4th Floor, Quena Square Off: Taj Deccan Road, Erramanzil, Hyderabad, Telangana 500082 Tel no: +91-40-23353096, website: anjanicement.com		
CIN:L26942TG1983PLC157712		
STANDALONE UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30 SEPTEMBER 2023		
		Rs in Lakhs
Particulars	30-Sep-23	31-Mar-23
	Unaudited	Audited
Assets		
Non-Current Assets		
Property, plant and equipment	16,578	17,389
Right of Use	32	39
Capital work-in-progress	57	17
Other intangible assets	1	1
Financial assets		
i. Investments	68,672	68,672
ii. Other financial assets	339	290
Other non-current assets	404	316
Total non-current assets	86,083	86,724
Current assets		
Inventories	3,109	3,819
Financial assets		
i. Trade receivables	3,525	2,084
ii. Cash and cash equivalents	15	29
iii. Bank Balances other than (ii) above	80	80
iv. Loans	-	-
v. Other financial assets	258	304
Other current assets	1,099	723
Current Tax assets (Net)	127	102
Total current assets	8,214	7,141
Total Assets	94,297	93,865
Equity and liabilities		
Equity		
Equity share capital	2,937	2,937
Other Equity	38,466	39,368
Total Equity	41,404	42,305
LIABILITIES		
Non-current liabilities		
Financial liabilities		
i. Borrowings	35,445	35,445
ii. Lease Liabilities	29	37
Provisions	137	122
Deferred tax liabilities (net)	2,084	2,189
Government grants	5	5
Total non-current liabilities	37,699	37,798
Current liabilities		
Financial liabilities		
i. Borrowings	2,047	2,120
ii. Lease Liabilities	3	2
iii. Trade payables		
(a) Total outstanding dues of micro enterprises and small enterprises	451.20	271
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	4,513	2,523
iv. Other financial liabilities	5,917	6,524
Other current liabilities	2,186	2,277
Provisions	72	38
Government grants	5	7
Current Tax Liabilities (Net)	-	-
Total current liabilities	15,195	13,762
Total liabilities	52,894	51,560
Total equity and liabilities	94,298	93,865

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

Place: Hyderabad
Date: 10th November 2023

N Venkat Raju
Managing Director

ANJANI PORTLAND CEMENT LIMITED		
#6-3-553, Unit No. E3 & E4, 4th Floor, Quena Square Off: Taj Deccan Road, Erramanzil, Hyderabad, Telangana 500082 Tel no: +91-40-23353096, website: anjanacement.com		
CIN:L26942TG1983PLC157712		
STANDALONE UNAUDITED CASH FLOW STATEMENT		
	Rs. In lakhs	
Particulars	For the Half Year ended	
	30-Sep-23	30-Sep-22
	Unaudited	Unaudited
Cash flow from operating activities		
Profit before tax	(981)	(1,389)
Adjustments for		
Depreciation and amortisation expense	836	875
Fixed Assets written off		
Creditors payable written back (Net of advances)/Debts advs written back		
(Gain)/loss on disposal of property, plant and equipment		
Provisions for bad debts		
Amortisation of government grants	(3)	(3)
Amortisation of rental deposit	1	1
Interest income on rental deposit	(1)	(1)
Finance costs	1,369	1,463
Change in operating assets and liabilities		
(Increase)/Decrease in trade receivables	(1,441)	(97)
(Increase)/Decrease in inventories	710	(2,751)
Increase/(Decrease) in trade payables	2,170	550
(Increase)/Decrease in other financial assets	(2)	(16)
(Increase)/decrease in other current assets	(458)	585
Increase/(Decrease) in employee benefit obligations	37	22
Increase/(Decrease) in financial liabilities	158	614
Increase/(Decrease) in other current liabilities	(91)	(753)
Cash generated from operations	2,303	(900)
Income taxes paid	(25)	(265)
Net cash inflow from operating activities	2,278	(1,165)
Cash flows from investing activities		
Payments for property, plant and equipment	(57)	(187)
Increase / (Decrease) in capital creditors		(124)
(Increase) / Decrease in capital advances	(6)	17
Proceeds from sale of property, plant and equipment		
Fixed deposits	0	9
Investments	(0)	(9)
Net cash outflow from investing activities	(63)	(294)
Cash flows from financing activities		
Interest paid	(2,149)	(1,056)
Payment of lease liabilities	(7)	(42)
Dividends paid to company's shareholders		(759)
Increase in unpaid dividend account		(3)
Increase/Decrease in Borrowings (net)	(73)	2,539
Net cash inflow (outflow) from financing activities	(2,229)	679
Net increase (decrease) in cash and cash equivalents	(14)	(780)
Cash and cash equivalents at the beginning of the financial year	29	843
Cash and cash equivalents at end of the period	15	63
Add :Balances in statutory restricted accounts	78	67
Cash and Cash Equivalents	93	130
For and on behalf of the Board of Directors of Anjani Portland Cement Limited		
Place: Hyderabad		
Date: 10th November 2023	N Venkat Raju Managing Director	



Independent Auditor's Review Report on the Quarterly Unaudited Consolidated 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
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 and half year ended 30th September, 2023("the Statement"), being submitted by the Parent 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 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. 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 subsidiary of Bhavya Cements Private Limited (formerly known as Bhavya Cements Limited), India.
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, 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 Ramanatham & Rao
Chartered Accountants
Firm Registration No. S-2934

L. MAHESH KUMAR
Membership Number: 212851
UDIN: 23212851BGWJTO1772

Place: Hyderabad
Date : 10th November 2023



ANJANI PORTLAND CEMENT LIMITED

#6-3-553, Unit No. E3 & E4, 4th Floor, Quena Square Off: Taj Deccan Road, Erramanzil, Hyderabad, Telangana 500082

Tel no: +91-40-23353096, website: anjanacement.com

CIN:L26942TG1983PLC157712

**STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND
HALF YEAR ENDED SEPTEMBER 30, 2023**

Rs. In Lakhs except for EPS

Sl.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	14,349	15,555	18,198	29,904	37,752	66,150
2	Other Income	27	58	57	85	127	267
3	Total income (1+2)	14,376	15,613	18,255	29,989	37,879	66,417
4	Expenses						
a.	Cost of Materials consumed	1,781	1,706	1,939	3,487	3,865	7,063
b.	Purchase of Stock -In-trade	324	530	1,280	854	2,241	3,879
c.	Changes in Inventories of Finished Goods, work-in-progress and stock-in -trade	(419)	466	463	47	(1,254)	(960)
d.	Employee Benefits Expense	892	1,027	1,044	1,919	1,937	3,792
e.	Finance Costs	816	802	887	1,618	1,752	3,447
f.	Depreciation and amortisation expense	1,247	1,126	1,146	2,373	2,697	5,375
g.	Power and Fuel	7,621	7,282	8,813	14,903	20,256	34,126
h.	Freight and Forwarding Charges	2,137	2,320	2,817	4,457	5,329	8,940
i.	Other Expenses	1,667	1,864	1,904	3,531	4,087	7,169
	Total Expenses	16,065	17,123	20,293	33,188	40,910	72,831
5	Profit Before Tax (3-4)	(1,689)	(1,510)	(2,038)	(3,199)	(3,031)	(6,414)
6	Tax Expenses						
a.	Current tax	-	-	19	0.00	-	(6)
b.	Deferred tax	(160)	(156)	(86)	(316)	(287)	(558)
	Total tax Expense	(160)	(156)	(67)	(316)	(287)	(564)
7	Net Profit / (Loss) for the period (5-6)	(1,529)	(1,354)	(1,971)	(2,883)	(2,744)	(5,850)
8	Other comprehensive income						
	<i>Items that will not be reclassified to profit or loss</i>						
	Remeasurement of post employment benefit obligations	0	(29)	2	(29)	50	76
	Income tax relating to these items	10	(4)	0	6	(12)	(17)
	Other comprehensive income (net of tax)	11	(33)	2	(22)	38	59
9	Total comprehensive income for the period (7+8)	(1,518)	(1,387)	(1,969)	(2,905)	(2,706)	(5,791)
	Profit attributable to						
	Owners of the Company	(1,531)	(1,344)	(1,963)	(2,875)	(2,731)	(5,814)
	Non-controlling Interests	2	(10)	(8)	(8)	(13)	(36)
		(1,529)	(1,354)	(1,971)	(2,883)	(2,744)	(5,850)
	Other comprehensive income attributable to:						
	Owners of the Company	11	(33)	2	(22)	38	59
	Non-controlling Interests	(0)	0	0	(0)	0	-
		11	(33)	2	(22)	38	59
	Total Comprehensive income attributable to:						
	Owners of the Company	(1,520)	(1,377)	(1,961)	(2,897)	(2,693)	(5,755)
	Non-controlling Interests	2	(10)	(8)	(8)	(13)	(36)
		(1,518)	(1,387)	(1,969)	(2,906)	(2,706)	(5,791)
10	Paid-up equity share capital (Face Value of Rs. 10/- each)	2,937	2,937	2,529	2,937	2,529	2,937
11	Earnings Per Share (EPS) (Basic & Diluted)	(5.21)	(4.58)	(7.76)	(9.79)	(10.80)	(22.35)

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-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue						
a) Cement	14,349	15,555	18,104	29,904	37,191	65,661
b) Power	1,392	1,425	1,842	2,817	3,808	6,404
Total Sales	15,741	16,980	19,946	32,721	40,999	72,065
Less : Inter Segment Revenue	1,392	1,425	1,748	2,817	3,247	5,915
Total Revenue from Operations	14,349	15,555	18,198	29,904	37,752	66,150
Segment Result (Profit Before Tax and Interest from each Segment)						
a) Cement	(873)	(708)	(1,157)	(1,581)	(1,399)	(3,130)
b) Power	6	6	6	6	120	163
Total	(873)	(708)	(1,151)	(1,581)	(1,279)	(2,967)
Less : Interest	816	802	887	1,618	1,752	3,447
Total Profit Before Tax	(1,689)	(1,510)	(2,038)	(3,199)	(3,031)	(6,414)
Capital Employed (Segment Assets - Segment Liabilities)						
Segment Assets						
a) Cement	95,208	96,887	103,993	95,208	103,993	97,001
b) Power	6,979	7,030	7,613	6,979	7,613	7,080
Total Assets	102,490	103,917	111,606	102,490	111,606	104,081
Segment Liabilities						
a) Cement	72,036	71,492	82,760	72,036	82,760	70,309
b) Power	151	147	155	151	155	105
Total Liabilities	71,729	71,639	82,915	71,729	82,915	70,414

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 10th November, 2023.

3 The above results includes results of Bhavya Cements Private Limited, subsidiary holding 99.09% as on 30 Sep 2023 (99.09% as on 30 Jun 2023)

4 The Consolidated financial results are prepared based on Ind AS 110 "Consolidated Financial Statements".

5 The figures of previous periods have been regrouped wherever necessary.

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

Place : Hyderabad

Date : 10th November, 2023

N Venkat Raju
Managing Director

ANJANI PORTLAND CEMENT LIMITED

#6-3-553, Unit No. E3 & E4, 4th Floor, Quena Square Off: Taj Deccan Road, Erramanzil, Hyderabad, Telangana 500082
Tel no: +91-40-23353096, website: anjanacement.com

CIN:L26942TG1983PLC157712

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30 SEPTEMBER 2023

Particulars	Rs in Lakhs	
	30-Sep-23	31-Mar-23
	Unaudited	Audited
Assets		
Non-Current Assets		
Property, plant and equipment	54,530	56,297
Right of Use	33	41
Investment Property	175	104
Capital work-in-progress	99	80
Other intangible assets	7,720	7,857
Goodwill	23,922	23,922
Financial assets		
i. Other financial assets	339	290
Other non-current assets	1,305	1,130
Total non-current assets	88,124	89,721
Current assets		
Inventories	5,148	6,804
Financial assets		
i. Trade receivables	5,467	4,180
ii. Cash and cash equivalents	17	29
iii. Bank Balances other than (ii) above	80	80
iv. Other financial assets	1,913	1,971
Other current assets	1,457	1,047
Current Tax assets (Net)	284	249
Total current assets	14,365	14,360
Total Assets	102,490	104,081
Equity and liabilities		
Equity		
Equity share capital	2,937	2,937
Other Equity	27,538	30,435
Non-Controlling	285	295
Total Equity	30,761	33,667
LIABILITIES		
Non-current liabilities		
Financial liabilities		
i. Borrowings	40,745	37,745
ii. Lease Liabilities	30	38
iii. Other financial liabilities	-	-
Provisions	307	285
Deferred tax liabilities (net)	10,052	10,374
Government grants	5	5
Total non-current liabilities	51,139	48,447
Current liabilities		
Financial liabilities		
i. Borrowings	3,189	5,822
ii. Lease Liabilities	3	2
iii. Trade payables		
(a) Total outstanding dues of micro enterprises and small enterprises	948	779
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	5,553	5,047
iv. Other financial liabilities	6,790	7,321
Other current liabilities	3,995	2,929
Provisions	108	60
Government grants	5	7
Current Tax Liabilities (Net)	-	-
Total current liabilities	20,591	21,967
Total liabilities	71,729	70,414
Total equity and liabilities	102,490	104,081

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

Place: Hyderabad
Date: 10th November, 2023

N Venkat Raju
Managing Director

ANJANI PORTLAND CEMENT LIMITED		
#6-3-553, Unit No. E3 & E4, 4th Floor, Quena Square Off: Taj Deccan Road, Erramanzil, Hyderabad, Telangana 500082 Tel no: +91-40-23353096, website: www.anjanicement.com		
CIN:L26942TG1983PLC157712		
CONSOLIDATED UNAUDITED CASH FLOW STATEMENT		
	Rs. In lakhs	
Particulars	For the period ended	
	30-Sep-23	30-Sep-22
	Unaudited	Unaudited
Cash flow from operating activities		
Profit before tax	(2,458)	(3,031)
Adjustments for		
Depreciation and amortisation expense	1,651	2,697
Interest Income from Deposits and Others	(37)	
Fixed Assets written off		-
Creditors payable written back (Net of advances)		(13)
(Gain)/loss on disposal of property, plant and equipment	(7)	-
Provisions for bad debts	78	48
Amortisation of government grants	(3)	(3)
Amortisation of rental deposit	1	1
Interest income on rental deposit	(1)	(28)
Interest income from financial assets at amortised cost	7	(70)
Finance costs	1,611	1,752
Change in operating assets and liabilities		
(Increase)/Decrease in trade receivables	(1,357)	(457)
(Increase)/Decrease in inventories	1,657	(4,049)
Increase/(Decrease) in trade payables	659	1,267
(Increase)/Decrease in other financial assets	45	5
(Increase)/decrease in other current assets	(501)	1,660
(Increase)/decrease in other non-current assets		6
Increase/(Decrease) in employee benefit obligations	32	14
Increase/(Decrease) in financial liabilities	215	596
Increase/(Decrease) in other current liabilities	1,072	(1,391)
Cash generated from operations	2,666	(996)
Income taxes paid	(25)	(540)
Net cash inflow from operating activities	2,641	(1,535)
Cash flows from investing activities		
Payments for property, plant and equipment	(546)	(764)
Increase / (Decrease) in capital creditors	18	(127)
(Increase) / Decrease in capital advances	(93)	16
Proceeds from sale of property, plant and equipment		-
Fixed deposits	0	9
Interest income		37
Investments	(0)	(9)
Net cash outflow from investing activities	(621)	(838)
Cash flows from financing activities		
Interest paid	(2,392)	(1,331)
Payment of lease liabilities	(7)	(63)
Dividends paid to company's shareholders		(759)
Proceeds from short term borrowings	367	3,402
Proceeds/(Repayment) of long term borrowings		-
Increase in unpaid dividend account		(3)
Net cash inflow (outflow) from financing activities	(2,032)	1,246
Net increase (decrease) in cash and cash equivalents	(12)	(1,128)
Cash and cash equivalents at the beginning of the financial year	29	1,192
Cash and cash equivalents transferred on acquisition of subsidiary		-
Cash and cash equivalents at end of the period	17	64
Add :Balances in statutory restricted accounts	78	67
Cash and Cash Equivalents	95	131
For and on behalf of the Board of Directors of Anjani Portland Cement Limited		
Place: Hyderabad		
Date: 10th November 2023		
	N Venkat Raju Managing Director	