

# RCC CEMENTS LIMITED

**CIN:L26942DL1991PLC043776**

Regd. Off: 702, Arunachal Building, 19, Barakhamba Road, Connaught Place, New Delhi-110001

Tel.: 91-11-43571042; Fax : 91-11-43571047

Email: rccementlimited@gmail.com ; Website: www.rccements.com

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**Dated: 13<sup>th</sup> November, 2024**

**To,  
The Manager (Listing),  
Bombay Stock Exchange Limited,  
01<sup>st</sup> Floor, P. J. Towers,  
Dalal Street, Mumbai - 400001**

**Sub: Outcome of the Board Meeting and Submission of Un-audited Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2024 as required u/r 33 of the SEBI (LODR) Regulations, 2015**

**Ref: - BSE Scrip Code - 531825 (RCCEMEN)**

**Dear Sir,**

This is to inform you that pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, the Board of Directors of the Company in its meeting held on Wednesday, 13<sup>th</sup> November, 2024 at 05:00 P.M. at 702, Arunachal Building, 19, Barakhamba Road, Connaught Place, New Delhi - 110001 and concluded at 5:55 P.M inter-alia, transacted the following business:

1. Considered and Approved the Standalone Un-audited Financial Results of the Company for the quarter and half year ended 30<sup>th</sup> September, 2024.
2. Considered and Approved the Limited Review Report for the Standalone Un-audited Financial Results of the Company for the quarter and half year ended 30<sup>th</sup> September, 2024.

Further pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, a copy of the aforesaid Standalone Un-audited Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2024 alongwith Limited Review Report is enclosed herewith for your kind perusal.

Kindly take the aforesaid information in your records.

Thanking You.

**Yours Truly,  
For RCC Cements Limited**

SHIMPY GOYAL

Digitally signed by  
SHIMPY GOYAL  
Date: 2024.11.13  
17:55:33 +05'30'

**Shimpy Goyal  
Company Secretary**

**Encl: As Above**

**RCC Cements Limited**

**CIN : L26942DL1991PLC043776**

**Regd. Off. : 702, Arunachal Building, 19, Barakhamba Road, Connaught Place, New Delhi- 110001**

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

Sr No	Particulars	(Rs in Lacs except EPS)					
		For the Quarter ended			For the 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	<b>Income from Operation</b>						
	(a) Net Sales/Revenue from Operations	0.58	0.74	1.78	1.32	3.42	4.97
	(b) Other Operating Income	-	-	-	-	-	-
	(c) Other Income	-	-	-	-	-	-
	<b>Total Income</b>	<b>0.58</b>	<b>0.74</b>	<b>1.78</b>	<b>1.32</b>	<b>3.42</b>	<b>4.97</b>
2	<b>Expenses</b>						
	a) Cost of Materials consumed	-	-	-	-	-	-
	b) Purchase of Stock in trade	0.54	0.66	1.57	1.20	3.00	3.97
	c) Changes in Inventory of Finished goods, Work-in-progress and Stock-in-trade	-	-	-	-	-	-
	d) Employee Benefits Expenses	1.20	1.18	1.20	2.38	2.39	4.77
	e) Finance Costs	-	-	-	-	-	-
	f) Depreciation and Amortisation expense	-	-	-	-	-	-
	g) Other expenses	2.52	1.39	2.14	3.91	3.60	7.06
	<b>Total Expenses</b>	<b>4.26</b>	<b>3.23</b>	<b>4.91</b>	<b>7.49</b>	<b>8.99</b>	<b>15.80</b>
3	<b>Profit/(Loss) before Exceptional items and tax (1-2)</b>	<b>(3.68)</b>	<b>(2.49)</b>	<b>(3.13)</b>	<b>(6.17)</b>	<b>(5.57)</b>	<b>(10.83)</b>
4	Exceptional Items	-	-	-	-	-	-
5	<b>Profit/(Loss) before tax (3 + 4)</b>	<b>(3.68)</b>	<b>(2.49)</b>	<b>(3.13)</b>	<b>(6.17)</b>	<b>(5.57)</b>	<b>(10.83)</b>
6	<b>Tax Expense</b>						
	Current tax	-	-	-	-	-	-
	Deferred tax	-	-	-	-	-	-
	<b>Total Tax Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7	<b>Profit/(Loss) for the period ( 5-6)</b>	<b>(3.68)</b>	<b>(2.49)</b>	<b>(3.13)</b>	<b>(6.17)</b>	<b>(5.57)</b>	<b>(10.83)</b>
8	Other Comprehensive Income (net of tax)	-	-	-	-	-	-
9	<b>Total Comprehensive Income for the period ( 7+8)</b>	<b>(3.68)</b>	<b>(2.49)</b>	<b>(3.13)</b>	<b>(6.17)</b>	<b>(5.57)</b>	<b>(10.83)</b>
10	<b>Paid-up equity share capital ( face value of Rs 10/- per share )</b>	<b>560.20</b>	<b>560.20</b>	<b>560.20</b>	<b>560.20</b>	<b>560.20</b>	<b>560.20</b>
11	<b>Earning per share (EPS) of Rs 10/- each (not annualized)</b>						
	(1) Basic	{0.07}	{0.04}	{0.06}	{0.11}	{0.10}	{0.19}
	(2) Diluted	{0.07}	{0.04}	{0.06}	{0.11}	{0.10}	{0.19}
12	Reserves excluding revaluation reserves (Reserves as per balance sheet of Previous Accounting year)						(232.68)

**Notes :**

- The above Results for the quarter & half year ended September 30, 2024 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 13th November, 2024. The Statutory Auditors have carried out a Limited Review Report on the above.
- The Company operates in a single segment and the results pertain to a single segment in accordance with IND AS 108-Operating Segment.
- Previous year/period figures have been regrouped/arranged, wherever necessary to make them comparable with the current period figure.
- The Company has adopted Indian Accounting Standards ("Ind AS") notified by the Ministry of Corporate Affairs. This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognised accounting practices and policies to the extent applicable.



5	The company has not paid the Annual Listing Fees of the Bombay Stock Exchange Ltd (BSE) since 2018-19. In terms of circular bearing no. LIST/COMP/OPS/16/2019-2020 Dated June 11, 2019 and Notice bearing no. 20190903-37 dated September 3, 2019; action(s) is initiated against the company. However, BSE vide its notice no. 20210219-31 dated 19 Feb, 2021 has allowed the trading of shares of the company on Trade-for-Trade basis only on the first trading day of every week till the company makes payment of outstanding ALF to the Exchange. The management of the company is making necessary efforts to arrange the required funds for the purpose of making the outstanding payments of BSE.
6	Debit and Credit Balances are subject to confirmation from Parties.
7	The format for unaudited quarterly & half yearly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with requirements of SEBI's circular dated July 5, 2016. IND AS and Schedule III (Division II) to the Companies Act, 2013 applicable to the companies that are required to comply with IND AS.
8	The aforesaid unaudited results for the quarter & half year ended 30th September, 2024 will be available on the website of the company i.e., <a href="http://www.rcccements.com">www.rcccements.com</a> .

For and on behalf of Board of Directors of  
RCC Cements Limited

Sachin Garg  
Managing Director  
DIN: 03320351



Place: New Delhi  
Date : 13.11.2024

RCC Cements Limited

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Statement of Assets & Liabilities as on September 30, 2024

(Rs. In lacs)

	Particulars	As on 30.09.2024 (Unaudited)	As on 31.03.2024 (Audited)
<b>A.</b>	<b>ASSETS</b>		
1	<b>Non Current Assets</b>		
	Property Plant & Equipment	-	-
	Capital Work in progress	-	-
	Deferred Tax Assets	-	-
	Other Intangible Assets	-	-
	<b>Non Current Assets</b>	<b>-</b>	<b>-</b>
	<b>Non Current Financial Assets</b>		
	Investments	-	-
	Long term loans and advances	424.41	424.41
	Other non-current assets	-	-
	<b>Total-Non current assets</b>	<b>424.41</b>	<b>424.41</b>
2	<b>Current Assets</b>		
	Inventories	-	-
	<b>Current Financial Assets</b>		
	Trade receivables	-	-
	Cash & cash equivalents	10.23	9.79
	Loan and Advances	-	-
	Other current financial assets	283.92	282.88
	<b>Total Current Assets</b>	<b>294.15</b>	<b>292.67</b>
	<b>TOTAL ASSETS</b>	<b>718.56</b>	<b>717.08</b>
<b>B.</b>	<b>EQUITY &amp; LIABILITIES</b>		
1	<b>EQUITY</b>		
	Equity Share Capital	560.20	560.20
	Other Equity	(238.85)	(232.68)
	<b>Total Equity</b>	<b>321.35</b>	<b>327.52</b>
2	<b>LIABILITIES</b>		
	<b>Non-Current Liabilities</b>		
	Non-Current Financial Liabilities	-	-
	Borrowings	-	-
	Other Financial Liabilities	-	-
	Long Term Provisions	-	-
	Deferred tax liabilities	-	-
	<b>Total-Non Current Liabilities</b>	<b>-</b>	<b>-</b>
	<b>Current Liabilities</b>		
	<b>Current Financial Liabilities</b>		
	Borrowings	120.86	117.64
	Trade payables	-	-
	Other current financial liabilities	276.35	271.92
	Short Term Provision	-	-
	<b>Total Current Financial Liabilities</b>	<b>397.21</b>	<b>389.56</b>
	<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>718.56</b>	<b>717.08</b>

For and on behalf of Board of Directors of  
RCC Cements Limited

Sachin Garg  
Managing Director  
DIN :03320351



Place: New Delhi  
Date : 13.11.2024

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**CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024**

(Amount in Lacs)

	For the half year ended 30.09.2024 Unaudited	For the year ended 31.03.2024 Audited
<b>A. Cash Flow From Operating Activities:</b>		
Net Profit/(loss) before tax and extraordinary items	(6.17)	(10.82)
Adjustments for:	-	-
Interest income	-	-
Depreciation	-	-
Interest & Finance Charges	-	-
<b>Operating cash flow before changes in working capital</b>	(6.17)	(10.82)
Cash Flow in Working Capital Activities:		
(Increase)/Decrease in Sundry Debtors	-	-
(Increase)/Decrease in Inventories	-	-
(Increase)/Decrease in Loans & Advances	(1.04)	4.07
Increase/(Decrease) in Current Liabilities	4.42	3.66
<b>Cash generated from operations</b>	(2.79)	(3.09)
Less: Income Tax Paid	-	-
<b>Net cash provided by / (used in) operating activities</b>	(2.79)	(3.09)
<b>B. Cash Flow From Investing Activities:</b>		
Sale/(Purchase) of fixed assets	-	-
Sale/(Purchase) of fixed assets	-	-
(Increase)/Decrease in investments	-	-
Interest received	-	-
<b>Net cash provided by / (used in) investing activities</b>	-	-
<b>C. Cash Flow From Financing Activities:</b>		
Increase/(Decrease) in capital	-	-
Increase/(Decrease) Short Term Borrowings	3.22	6.60
Interest and Finance Charges	-	-
Repayment of Long Term Borrowings	-	-
<b>Net cash provided by / (used in) financing activities</b>	3.22	6.60
<b>Net increase / (decrease) in cash and cash equivalents during the year [(A) + (B) + (C)]</b>	<b>0.43</b>	<b>3.51</b>
<b>Cash and Cash Equivalents:</b>		
Opening Balance	9.80	6.29
Closing Balance	10.23	9.80

For and on behalf of Board of Directors of  
RCC Cements Limited

Sachin Garg  
Managing Director  
DIN : 03320351

Place: New Delhi  
Date : 13.11.2024





**NEMANI GARG AGARWAL & CO.**  
**CHARTERED ACCOUNTANTS**

1517, DEVIKA TOWER, 6, NEHRU PLACE, NEW DELHI- 110 019.

Camp Office: Ch. No.5, Kamadgiri Aptt., Kaushambi, Ghaziabad-201010

Br. Office: B-602, Silver Sands CHS, Piramal Nagar Goregaon (West), Mumbai – 400104

Independent Auditors Limited Review Report on Unaudited Standalone Financial Results of the company for the Quarter and Half Year ended 30th September, 2024 pursuant to the regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

**The Board of Directors,**  
**RCC Cements Limited**

We have reviewed the accompanying statement of unaudited Standalone financial results of **M/s RCC Cements Limited** for the **Quarter and Half Year ended 30<sup>th</sup> September 2024** ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We have 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 procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable Indian Accounting Standards (Ind AS) under Section 133 of the Companies Act 2013 read the relevant rules issued there under 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.



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WebSite. : [sknemani.com](http://sknemani.com)

**Emphasis on other matter**

(i)Capital advances of Rs. 3.74 Crore grouped under Long-term Loans & advances are subject to Confirmation from the Party. Details of the same was not provided to us.

(ii)Bank account are dormant and no statement of bank account was provided.

**Our opinion is not modified with respect to the above-stated matter**

For M/s. Nemani Garg Agarwal & Co  
Chartered Accountants  
FRN: 010192N

  
  
(J.M. Khandelwal)  
Partner  
M. No. 074267  
UDIN: 24074267BKHXGXF7858

Date: 13.11.2024  
Place: New Delhi