



CIN : L26942TG1979PLC002485
GST No.: 36AABCK1868J1ZB

KAKATIYA CEMENT SUGAR & INDUSTRIES LIMITED

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

REF:KCSIL:SEC:2023:

November 2, 2023

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 2nd November, 2023.

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

(A) Please find attached herewith the Un-audited Financial Results for the quarter and half-year ended 30th September, 2023 duly considered and taken on record by the Board of Directors of our Company at the meeting held on 02.11.2023. The Meeting Commenced at 11.00 A.M and concluded at 1.45 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 30th September, 2023.

(C) Other General items

This is for your information and record.

Thanking you,

Yours faithfully,
for Kakatiya Cement Sugar & Industries Limited,

SESHA
SAYEE
V Sresha Sayee
Digitally signed by
SESHA SAYEE
VORUGANTI
Date: 2023.11.02
13:46:53 +05'30'
Company Secretary & Compliance Officer

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 30th September, 2023

Particulars	Quarter ended			Half year ended		Year ended
	30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31.03.2023
	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
I. Revenue from operations	3,772.68	4,033.98	3,369.05	7,806.66	6,775.06	15,415.05
II. Other Income	282.98	268.89	312.57	551.87	577.35	2,154.14
III. Total Income (I + II)	4,055.65	4,302.88	3,681.62	8,358.52	7,352.41	17,569.19
IV. Expenses:						
Cost of materials consumed	228.13	419.13	312.00	647.26	628.21	5,685.91
Changes in inventories of Finished goods and Work in Progress	394.16	616.99	308.88	1,011.15	941.08	(1,134.85)
Employee benefit expenses	464.16	454.98	459.71	919.14	933.46	1,937.03
Finance costs	109.52	112.23	53.12	221.75	103.53	570.36
Power and Fuel	2,077.46	2,295.59	2,474.57	4,373.05	4,044.60	7,948.29
Depreciation	58.74	58.72	56.09	117.46	111.78	225.98
Other Expenses	555.63	519.27	542.04	1,074.91	1,070.13	2,899.16
Total Expenses	3,887.81	4,476.91	4,206.42	8,364.72	7,832.80	18,131.88
V. Profit/(Loss) before exceptional items and tax (III - IV)	167.85	(174.03)	(524.80)	(6.19)	(480.39)	(562.69)
VI. Exceptional items	-	-	-	-	-	-
VII. Profit/(Loss) Before Tax (V-VI)	167.85	(174.03)	(524.80)	(6.19)	(480.39)	(562.69)
VIII. Tax expense:						
(1) Current tax	-	-	-	-	-	-
(2) Previous Year Tax Expense	-	-	-	-	-	-
(3) Deferred tax	(12.51)	(1.22)	9.15	(13.73)	(5.03)	(116.23)
IX. Profit for the period (VII-VIII)	180.35	(172.81)	(533.95)	7.53	(475.35)	(446.46)
Other Comprehensive Income						
Items that will not be reclassified to statement of profit and loss, net of tax						
(i) Remeasurement of Defined Benefit Plan	-	-	-	-	-	(12.93)
(ii) Income Tax relating to (i) above that will not be reclassified to statement of profit and Loss	-	-	-	-	-	-
X. Other Comprehensive Income (net of tax)	-	-	-	-	-	(12.93)
XI. Total Comprehensive Income for the period	180.35	(172.81)	(533.95)	7.53	(475.35)	(459.39)
XII. Earning per equity share:						
(1) Basic (Rs.)	2.32	(2.22)	(6.87)	0.10	(6.11)	(5.74)
(2) Diluted (Rs.)	2.32	(2.22)	(6.87)	0.10	(6.11)	(5.74)

- Notes :
- The above results have been reviewed by the Audit Committee at its meeting held on 02.11.2023 and approved by the Board of Directors at its meeting held on 02.11.2023
 - Corresponding Previous year / period figures are regrouped wherever necessary.
 - The above results have been prepared in accordance with the Companies Act (Indian Accounting Standard) Rules 2015, prescribed under Section 133 of the Companies Act, 2013 and Other Recognised Accounting practices and Policies to the extent applicable.

Place : Hyderabad
Date : 2nd November, 2023



For Kakatiya Cement Sugar & Industries Ltd.

P. Veeraiyah

P. Veeraiyah

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 lakhs)

SL. No.	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1	Segment Revenue						
	Sales						
	Cement	2,071.69	2,805.91	2,379.59	4,877.60	4,962.49	10,498.48
	Sugar	1,700.99	1,228.07	989.47	2,929.06	1,812.57	5,061.69
	Power	-	-	-	-	-	1,069.97
	Total	3,772.68	4,033.98	3,369.05	7,806.66	6,775.06	16,630.15
	Less : Inter segment Revenue	-	-	-	-	-	1,215.09
	Net sales/income from operations	3,772.68	4,033.98	3,369.05	7,806.66	6,775.06	15,415.05
2	Segment Results Profit						
	Profit (+)/(Loss)(-) before tax and interest from each segment						
	Cement	217.04	4.30	(493.36)	221.34	(285.06)	(1,004.32)
	Sugar	128.40	(71.70)	(25.25)	56.70	(188.31)	(8.23)
	Power	(68.10)	5.61	46.93	(62.49)	96.51	1,020.21
	Total	277.34	(61.80)	(471.67)	215.55	(376.85)	7.65
	Less :						
	i. Interest	109.52	112.23	53.12	221.75	103.53	570.36
	ii. Other un-allocable expenditure net off						
	iii. Un-allocable income						
	Total Profit/(Loss) Before Tax	167.83	(174.03)	(524.79)	(6.19)	(480.38)	(562.70)
3	SEGMENT ASSETS						
	Cement	10,782.79	10,353.09	10,623.34	10,782.79	10,623.34	10,464.33
	Sugar	14,128.68	14,973.73	11,149.20	14,128.68	11,149.20	15,904.95
	Power	7,942.37	7,959.92	9,976.20	7,942.37	9,976.20	8,123.80
4	SEGMENT LIABILITIES						
	Cement	1,502.65	1,495.14	2,172.34	1,502.65	2,172.34	2,141.89
	Sugar	8,358.25	8,746.37	5,004.48	8,358.25	5,004.48	9,153.71
	Power	319.57	319.57	1,709.05	319.57	1,709.95	319.57

Place : Hyderabad
Date : 2nd November, 2023



For Kakatiya Cement Sugar & Industries Ltd

P. Veeraiah

P.Veeraiah

Chairman and Managing Director

KAKATIYA CEMENT SUGAR & INDUSTRIES LIMITED**Statement of Assets and Liabilities as at 30-09-2023****(Rs. In lakhs)**

	PARTICULARS	AS AT	AS AT
		30-09-2023	31-03-2023
		UN AUDITED	AUDITED
A	ASSETS:		
1	NON CURRENT ASSETS:		
	a) Property, Plant and Equipment	4,498.93	4,613.27
	b) Financial Assets:		
	i) Investments	1.95	0.95
	ii) Other Financial Assets	12,897.38	13,254.86
	c) Other Non-current Assets	250.36	22.42
2	CURRENT ASSETS:		
	a) Inventories	5,205.09	6,474.91
	b) Financial Assets:		
	i) Trade Receivables	1,689.65	1,796.60
	ii) Cash & Cash equivalents	298.16	137.84
	iii) Other Bank Balances	4,463.25	4,481.54
	iv) Other Financial Assets	1,668.05	1,253.40
	c) Current Tax Assets (net)	1,380.42	1,620.37
	d) Other Current Assets	500.60	836.92
	TOTAL	32,853.84	34,493.08
B	EQUITY & LIABILITIES		
1	Equity		
	a) Equity	777.39	777.39
	b) Other Equity	21,895.48	22,100.53
	LIABILITIES:		
2	Non Current Liabilities:		
	a) Provisions	18.98	12.19
	b) Deferred Tax Liability (Net)	798.92	812.64
	c) Other Non-current Liabilities		
3	Current Liabilities:		
	Financial Liabilities:		
	a) Borrowings	7,562.86	8,347.71
	b) Trade Payables		
	(i) Total outstanding dues of micro enterprises and smal enterprises	-	-
	(ii) Total outstanding dues of creditors other than micro & small enterprises	685.64	1,065.01
	c) Other Financial Liabilities	328.23	283.65
	d) Other Current Liabilities	786.34	1,090.19
	e) Provisions	-	3.78
	TOTAL	32,853.84	34,493.08

Place : Hyderabad

Date : 2nd November, 2023

for Kakatiya Cement Sugar & Industries Ltd

*P. Veeraiah*

P.Veeraiah

Chairman and Managing Director

KAKATIYA CEMENT SUGAR & INDUSTRIES LIMITED

Statement of Cash Flow for the year ended 30th September, 2023

(All amount ₹ in lakhs, unless otherwise stated)

Particulars	Half Year ended 30th September, 2023	Year ended 31st March, 2023
Cash flow from operating activities		
Profit/(Loss) before tax	(6.19)	(562.71)
Adjustments for:		
Depreciation expenses	117.46	225.98
Provision for bad and doubtful debts		273.13
Finance costs	221.75	570.36
Net loss in on fair value changes of investment	-	0.01
Provisions no longer required	-	(994.55)
Dividend Income	(0.05)	(0.03)
Interest income	(551.87)	(1,159.59)
Operating Profit/(loss) before working capital changes	(218.91)	(1647.41)
Change in operating assets and liabilities		
(Increase)/ decrease in inventories	1,269.82	(1532.02)
(Increase)/ decrease in trade receivables	106.95	(632.57)
(Increase)/ decrease in other current financial assets	(414.65)	(751.06)
(Increase)/ decrease in current tax assets	276.23	(88.70)
(Increase)/ decrease in other current assets	335.32	(500.57)
Increase/ (decrease) in trade payables	(379.37)	555.51
(Increase)/ decrease in other non current financial assets	357.48	820.29
Increase / (decrease) in other financial liabilities	44.58	(17.49)
Increase/ (decrease) in provisions	3.01	(25.89)
(Increase)/ decrease in other non-current assets	(193.57)	493.80
Increase/ (decrease) in other current liabilities	(303.85)	(268.11)
Cash generated from Operations	883.05	(3594.23)
Less Income taxes paid	(50.00)	(200.00)
Net cash flow from/(used in) operating activities	833.05	(3794.23)
Cash flows from investing activities		
Purchase of property, plant and equipment	(3.13)	(129.11)
(Increase)/ decrease in fixed deposits	18.29	(1210.55)
Interest income	551.87	1159.59
Dividend income	0.05	0.03
Net cash inflow (outflow) from investing activities	567.08	(180.04)
Cash flow from financing activities		
Increase/ (decrease) in Current borrowings (net)	(784.85)	4830.36
Interest paid	(221.75)	(570.36)
Dividend paid	(233.21)	(233.21)
Net cash inflow (outflow) from financing activities	(1,239.81)	4026.78
Net increase/ (decrease) in cash and cash equivalents	160.32	52.53
Cash and Cash equivalents at the beginning of the year	137.84	85.31
Cash and Cash equivalents at the end of the year (Note No.8)	298.16	137.84

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

Place: Hyderabad
Date : 2nd November, 2023



For Kakatiya Cement Sugar & Industries Ltd

P. Veeraiah

P. Veeraiah

Chairman & Managing Director

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 ended 30-09-2023

(Rs.in Lakhs)

Sl. No	Particulars	Quarter ended 30-09-2023 Un-audited	Quarter ended 30-06-2023 Un-audited	Quarter ended 30-09-2022 (Un-audited)	6 Months ended 30-09-2023 (Un-audited)	6 Months ended 30-09-2022 (Un-audited)	Year ended 31-03-2023 (Audited)
1	Total income from operations (net)	3,772.68	4,033.98	3,369.05	7,806.66	6,775.06	15,415.05
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	167.85	(174.03)	(524.80)	(6.19)	(480.39)	(562.69)
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	167.85	(174.03)	(524.80)	(6.19)	(480.39)	(562.69)
4	Net Profit for the period after tax (after Extraordinary items)	180.35	(172.81)	(533.95)	7.53	(475.35)	(446.46)
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	180.35	(172.81)	(533.95)	7.53	(475.35)	(459.39)
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)	-	-	-	-	-	22,100.53
8	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations) - 1. Basic:(Rs.) 2. Diluted:(Rs.)	2.32	(2.22)	(6.87)	0.10	(6.11)	(5.74)

Notes:

- The above results have been reviewed by the Audit Committee at its meeting held on 03.08.2023 and approved by the Board of Directors at its meeting held on 02.11.2023
- 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 Obligation and Disclosure Requirements) Regulation, 2015
- The above is an extract of the detailed format of Financial Results for the Quarter ended 30.09.2023 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the said Half-yearly Financial Results are available on the websites of BSE Ltd, National Stock Exchange of India Ltd at www.bseindia.com and at www.nseindia.com and the Company's website at www.kakatiyacements.com.



For Kakatiya Cement Sugar & Industries Ltd

P. Veeraiah

P.Veeraiah

Chairman and Managing Director

Place : Hyderabad

Date : 2nd November, 2023

M.ANANDAM & CO.,
CHARTERED ACCOUNTANTS

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

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

1. We have reviewed the accompanying statement of unaudited financial results of Kakatiya Cement Sugar & Industries Limited (the "Company") for the quarter ended 30th September, 2023 and year to date results for the period 1st April, 2023 to 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 M. Anandam & Co.,
Chartered Accountants
(Firm Regn.No.000125S)



A.V Sadasiva

Partner

Membership Number: 018404



UDIN: 23018404B64B5J7549

Place: Secunderabad

Date: 02nd November, 2023

7 'A', SURYA TOWERS, SARDAR PATEL ROAD, SECUNDERABAD – 500003.

PHONE: 2781 2377, 2781 2034, FAX:2781 2091