



DCL:SECY:2024

Date: 13.02.2024

BSE Limited
Corporate Relationship Department
PhirozeJeejeebhoy Towers
Dalal Street
Mumbai - 400 001
Scrip Code: 502137

National Stock Exchange of India Limited
Listing Department
Exchange Plaza, Plot No. C/i, G Block
Bandra-Kurla Complex, Bandra (East)
Mumbai-400 051
Trading Symbol: DECCANCE

Dear Sir,

Sub: Outcome of Board Meeting held on 13th February 2024 commenced at 11:45 A.M. and ended at 1:00 P.M.

The Board of Directors of the Company at its meeting held on 13th February 2024, inter alia, has:

1. Approved the unaudited Financial Results of the Company for the quarter ended 31st December 2023 and Limited Review Report thereon.
2. Approved the Postal Ballot Notice to seek consent of the Shareholders by Special Resolution to appoint Mr. P. S. Rao to the office of Independent Director for a period of 5 years with effect from 1st April 2024.

Thank you,

With regards,

For Deccan Cements Limited

Bikram Keshari Prusty
Company Secretary



DECCAN CEMENTS LIMITED

CIN: L26942TG1979PLC002500

Regd. Office : "Deccan Chambers", 6-3-666/B, Somajiguda, Hyderabad - 500 082

Ph: 040-23310168; Fax: 040-23318366; Email: info@deccancements.com; Website: www.deccancements.com

Statement of Unaudited Financial Results for the Quarter and Nine months ended 31st December, 2023

(Rs. in Lakhs except per share data)

S.No.	Particulars	Quarter ended			Nine months ended		Year ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	21685.96	16724.99	21112.71	57618.69	58560.42	78154.48
II	Other income	427.87	367.33	167.75	1110.12	615.61	929.45
III	Total Income (I + II)	22113.83	17092.32	21280.46	58728.81	59176.03	79083.93
IV	Expenses						
	(a) Cost of materials consumed	2314.40	1974.06	2357.94	6459.88	6493.51	8657.96
	(b) Changes in inventories of finished goods and work-in-progress	793.14	(450.79)	(793.71)	702.67	(1,731.85)	(1,775.46)
	(c) Employee benefits expense	772.23	731.51	846.21	2389.82	2545.38	3,380.08
	(d) Finance costs	382.68	285.67	329.86	910.24	896.86	1,247.05
	(e) Depreciation and amortisation expense	695.91	692.45	689.03	2069.81	2061.30	2,739.31
	(f) Power and fuel	7613.78	6841.48	8099.72	20870.04	21179.52	27,938.51
	(g) Freight charges	3829.49	3563.35	4793.28	11437.00	13383.35	17,797.49
	(h) Other expenses	3504.93	2696.01	3304.64	9009.63	9024.57	12,437.91
	Total expenses (IV)	19906.56	16333.73	19626.97	53849.09	53852.64	72422.85
V	Profit/(Loss) before exceptional items and tax (III-IV)	2207.27	758.59	1653.49	4879.73	5323.39	6661.08
VI	Exceptional items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V - VI)	2207.27	758.59	1653.49	4879.73	5323.39	6661.08
VIII	Tax Expense						
	Current Tax	625.74	216.18	434.00	1349.81	1369.43	1683.48
	Earlier year tax	-	-	-	-	-	(1.48)
	Deferred Tax	43.03	69.45	3.88	104.28	13.94	49.56
IX	Profit/(Loss) for the period (VII - VIII)	1538.50	472.97	1215.61	3425.64	3940.02	4929.52
X	Other Comprehensive Income (net of tax)						
	Items that will not be reclassified to profit or loss						
	Remeasurement of defined benefit plans	-	-	-	-	-	(38.74)
XI	Total Comprehensive Income for the period (IX + X)	1538.50	472.97	1215.61	3425.64	3940.02	4890.78
XII	Paid-up Equity Share capital	700.38	700.38	700.38	700.38	700.38	700.38
XIII	Earning Per Share (Face Value of Rs.5/- each)						
	(a) Basic	10.98	3.38	8.68	24.46	28.13	35.19
	(b) Diluted	10.98	3.38	8.68	24.46	28.13	35.19

Notes :

- The above results for the quarter and nine months ended 31st December 2023 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 13th February 2024. The Statutory Auditors have carried out a limited review of the unaudited financial results.
- This statement is as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
- The Company has one reportable segment "Manufacturing and Selling of Cement" as per the requirements of Ind AS 108 "Operating Segments".
- Comparative figures have been regrouped/reclassified to conform to the current period's/year's classification.

Place : Hyderabad
Date : 13th February, 2024



For Deccan Cements Limited

P. Parvathi
P. PARVATHI

Chairperson 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
Deccan Cements Limited

1. We have reviewed the accompanying statement of unaudited financial results of Deccan Cements Limited (the "Company") for the quarter ended 31st December, 2023 and year to date results for the period 1st April, 2023 to 31st December, 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)


M.V.Ranganath
Partner

Membership Number: 028031



UDIN: 24028031BKBUJZ5260

Place: Hyderabad

Date: 13th February, 2024

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

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