

DECCAN CEMENTS LIMITED

CIN: L26942T0 1979PLC002500

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

Ph: 040-23310168; Fax: 040-23318366;

Email: secretarial@deccancements.com; Website: www.deccancements.com

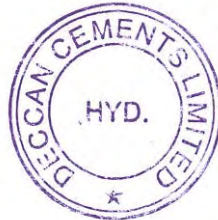
Statement of Standalone Unaudited Financial Results for the Quarter ended 30th June, 2024

(Rs. in Lakhs except per share data)

S. No.	Particulars	Quarter ended			Year ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	Audited	Unaudited	Audited
I	Revenue from operations	17215.27	22323.81	19207.74	79942.50
II	Other income	302.05	489.79	314.92	1599.91
III	Total Income (I + II)	17517.32	22813.60	19522.66	81542.41
IV	Expenses				
	(a) Cost of materials consumed	2106.85	2618.82	2171.42	9078.70
	(b) Purchases of stock-in-trade	2.22	-	-	-
	(c) Changes in inventories of work-in-progress, Finished goods and Stock-in-trade	(100.79)	(735.93)	360.32	(33.26)
	(d) Employee benefits expense	849.84	902.46	886.08	3292.28
	(e) Finance costs	302.04	327.13	241.89	1237.37
	(f) Depreciation and amortisation expense	701.07	693.65	681.45	2763.46
	(g) Power and fuel	7041.26	9533.70	6414.78	30403.74
	(h) Freight charges	3395.04	4409.82	4044.16	15846.82
	(i) Other expenses	2788.61	2963.47	2808.69	11973.10
	Total expenses (IV)	17086.14	20713.12	17608.79	74562.21
V	Profit/(Loss) before exceptional items and tax (III-IV)	431.18	2100.48	1913.87	6980.20
VI	Exceptional items	-	1632.75	-	1632.75
VII	Profit/(Loss) before tax (V - VI)	431.18	467.73	1913.87	5347.45
VIII	Tax Expense				
	Current Tax	160.91	120.86	507.90	1470.67
	Earlier year tax	(15.78)	-	-	-
	Deferred Tax	5.34	46.23	(8.20)	150.51
IX	Profit/(Loss) for the period/year (VII - VIII)	280.71	300.64	1414.17	3726.27
X	Other Comprehensive Income (net of tax) Items that will not be reclassified to profit or loss Remeasurement of defined benefit plans	-	(48.95)	-	(48.95)
XI	Total Comprehensive Income for the period/year (IX + X)	280.71	251.69	1414.17	3677.32
XII	Paid-up Equity Share capital	700.38	700.38	700.38	700.38
XIII	Earning Per Share (Face Value of Rs.5/- each) (not annualised)				
	(a) Basic	2.00	2.15	10.10	26.60
	(b) Diluted	2.00	2.15	10.10	26.60

Notes:

- The above results for the quarter ended 30 June 2024 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 9th August 2024. The Statutory Auditors have carried out 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".



Place: Hyderabad
Date: 03.09.2024

For Deccan Cements Limited

P. Parvathi
P. Parvathi

Chairperson and Managing Director
DIN :00016597

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Statement of Consolidated Unaudited Financial Results for the Quarter ended 30th June, 2024

(Rs. in Lakhs except per share data)

S. No.	Particulars	Quarter ended			Year ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	Audited	Unaudited	Audited
I	Revenue from operations	17215.27	-	-	-
II	Other income	302.05	-	-	-
III	Total Income (I + II)	17517.32	-	-	-
IV	Expenses				
	(a) Cost of materials consumed	2106.85	-	-	-
	(b) Purchases of stock-in-trade	2.22	-	-	-
	(c) Changes in inventories of work-in-progress, Finished goods and Stock-in-trade	(100.79)	-	-	-
	(d) Employee benefits expense	849.84	-	-	-
	(e) Finance costs	302.04	-	-	-
	(f) Depreciation and amortisation expense	701.07	-	-	-
	(g) Power and fuel	7041.26	-	-	-
	(h) Freight charges	3395.04	-	-	-
	(i) Other expenses	2788.61	-	-	-
	Total expenses (IV)	17086.14	-	-	-
V	Profit/(Loss) before exceptional items and tax (III-IV)	431.18	-	-	-
VI	Exceptional items	-	-	-	-
VII	Profit/(Loss) before tax (V - VI)	431.18	-	-	-
VIII	Tax Expense				
	Current Tax	160.91	-	-	-
	Earlier year tax	(15.78)	-	-	-
	Deferred Tax	5.34	-	-	-
IX	Profit/(Loss) for the period/year (VII - VIII)	280.71	-	-	-
X	Other Comprehensive Income (net of tax) Items that will not be reclassified to profit or loss Remeasurement of defined benefit plans	-	-	-	-
XI	Total Comprehensive Income for the period/year (IX + X)	280.71	-	-	-
	Total profit or loss, attributable to:				
	- owners of parent	280.71	-	-	-
	- non-controlling interests	-	-	-	-
	Total Comprehensive income for the period attributable to:				
	- owners of parent	280.71	-	-	-
	- non-controlling interests	-	-	-	-
XII	Paid-up Equity Share capital	700.38	-	-	-
XIII	Earning Per Share (Face Value of Rs.5/- each) (not annualised)				
	(a) Basic	2.00	-	-	-
	(b) Diluted	2.00	-	-	-

Notes:

- The above results for the quarter ended 30 June 2024 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 9th August 2024. The Statutory Auditors have carried out 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".
- The Consolidated Financial results are prepared based on Ind AS 110 "Consolidated Financial Statements". The Company has prepared consolidated financial results for the first time for quarter ended 30th June, 2024. The consolidated result includes result of wholly owned subsidiary, Deccan Swarna Cements Private Limited.



For Deccan Cements Limited

P. Parvathi
P. Parvathi

Chairperson and Managing Director
DIN :00016597

Place: Hyderabad
Date: 03.09.2024

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Statement of Standalone and Consolidated Unaudited Financial Results for the Quarter ended 30th June, 2024

(Rs. in Lakhs except per share data)

S.No.	Particulars	STANDALONE				CONSOLIDATED			
		Quarter ended		Year ended		Quarter ended		Year ended	
		30.06.2024	31.03.2024	30.06.2023	31.03.2024	30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	Audited	Unaudited	Audited	Unaudited			
I	Revenue from operations	17215.27	22323.81	19207.74	79942.50	17215.27	-	-	-
II	Other income	302.05	489.79	314.92	1599.91	302.05	-	-	-
III	Total Income (I + II)	17517.32	22813.60	19522.66	81542.41	17517.32	-	-	-
IV	Expenses								
	(a) Cost of materials consumed	2106.85	2618.82	2171.42	9078.70	2106.85	-	-	-
	(b) Purchases of stock-in-trade	2.22	-	-	-	2.22	-	-	-
	(c) Changes in inventories of work-in-progress, Finished goods and Stock-in-trade	(100.79)	(735.93)	360.32	(33.26)	(100.79)	-	-	-
	(d) Employee benefits expense	849.84	902.46	886.08	3292.28	849.84	-	-	-
	(e) Finance costs	302.04	327.13	241.89	1237.37	302.04	-	-	-
	(f) Depreciation and amortisation expense	701.07	693.65	681.45	2763.46	701.07	-	-	-
	(g) Power and fuel	7041.26	9533.70	6414.78	30403.74	7041.26	-	-	-
	(h) Freight charges	3395.04	4409.82	4044.16	15846.82	3395.04	-	-	-
	(i) Other expenses	2788.61	2963.47	2808.69	11973.10	2788.61	-	-	-
	Total expenses (IV)	17086.14	20713.12	17608.79	74562.21	17086.14	-	-	-
V	Profit/(Loss) before exceptional items and tax (III-IV)	431.18	2100.48	1913.87	6980.20	431.18	-	-	-
VI	Exceptional items	-	1632.75	-	1632.75	-	-	-	-
VII	Profit/(Loss) before tax (V - VI)	431.18	467.73	1913.87	5347.45	431.18	-	-	-
VIII	Tax Expense								
	Current Tax	160.91	120.86	507.90	1470.67	160.91	-	-	-
	Earlier year tax	(15.78)	-	-	-	(15.78)	-	-	-
	Deferred Tax	5.34	46.23	(8.20)	150.51	5.34	-	-	-
IX	Profit/(Loss) for the period/year (VII - VIII)	280.71	300.64	1414.17	3726.27	280.71	-	-	-
X	Other Comprehensive Income (net of tax)								
	Items that will not be reclassified to profit or loss								
	Remeasurement of defined benefit plans	-	(48.95)	-	(48.95)	-	-	-	-
XI	Total Comprehensive Income for the period/year (IX + X)	280.71	251.69	1414.17	3677.32	280.71	-	-	-
XII	Paid-up Equity Share capital	700.38	700.38	700.38	700.38	700.38	-	-	-
XIII	Earning Per Share (Face Value of Rs.5/- each) (not annualised)								
	(a) Basic	2.00	2.15	10.10	26.60	2.00	-	-	-
	(b) Diluted	2.00	2.15	10.10	26.60	2.00	-	-	-

Notes :

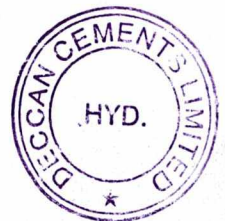
- The above results for the quarter ended 30 June 2024 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 9th August 2024. The Statutory Auditors have carried out limited review of the unaudited financial results.
- This statement is as 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".
- The Consolidated Financial results are prepared based on Ind AS 110 "Consolidated Financial Statements". The Company has prepared consolidated financial results for the first time for quarter ended 30th June, 2024. The consolidated results includes result of wholly owned subsidiary, Deccan Swarna Cements Private Limited.

for DECCAN CEMENTS LIMITED

Place : Hyderabad
Date : August 9, 2024

P. Parvathi
P Parvathi

Chairperson and Managing Director
DIN:00016597



M.ANANDAM & CO., CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarterly Unaudited Standalone 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 standalone financial results of Deccan Cements Limited (the "Company") for the quarter ended 30th June, 2024 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 standalone 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)

Venkata Suresh
Kumar Beesa

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Date: 2024.08.09 13:34:15
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B.V. Suresh Kumar
Partner
Membership Number: 212187
UDIN: 24212187BKCIC19929

Place: Hyderabad
Date: 09th August, 2024

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

M.ANANDAM & CO.,

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarterly Consolidated 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 Consolidated Financial Results of Deccan Cements Limited ("the Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter ended 30th June, 2024 ("the Statement"), being submitted by the Holding 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 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 express a conclusion 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 wholly owned subsidiary, Deccan Swarna Cements Private Limited.
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 of unaudited consolidated financial results, 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 M. Anandam & Co.,
Chartered Accountants
(Firm Regn.No.000125S)

Venkata Suresh
Kumar Beesa

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Suresh Kumar Beesa
Date: 2024.08.09 13:34:58
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B.V.Suresh Kumar

Partner

Membership Number: 212187

UDIN: 24212187BKCICJ5639

Place: Secunderabad

Date: 09th August, 2024

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