

DECCAN CEMENTS LIMITED

CIN: L26942TG1979PLC002500

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

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Statement of Unaudited Financial Results for the Quarter ended 30th June, 2023

(Rs. in Lakhs except per share data)

S.No.	Particulars	Quarter ended		Year ended	
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		Unaudited	Audited	Unaudited	Audited
I	Revenue from operations	19207.74	19594.06	19401.62	78154.48
II	Other income	314.92	313.84	273.91	929.45
III	Total Income (I + II)	19522.66	19907.90	19675.53	79083.93
IV	Expenses				
	(a) Cost of materials consumed	2171.42	2164.45	2195.57	8657.96
	(b) Changes in inventories of finished goods and work-in-progress	360.32	(43.61)	(1,491.95)	(1,775.46)
	(c) Employee benefits expense	886.08	834.70	870.90	3380.08
	(d) Finance costs	241.89	350.19	295.74	1247.05
	(e) Depreciation and amortisation expense	681.45	678.01	682.63	2739.31
	(f) Power and fuel	6414.78	6758.99	7113.95	27938.51
	(g) Freight charges	4044.16	4414.14	4354.33	17797.49
	(h) Other expenses	2808.69	3413.34	2879.46	12437.91
	Total expenses (IV)	17608.79	18570.21	16900.63	72422.85
V	Profit/(Loss) before exceptional items and tax (III-IV)	1913.87	1337.69	2774.90	6661.08
VI	Exceptional items	-	0.00	-	0.00
VII	Profit/(Loss) before tax (V - VI)	1913.87	1,337.69	2774.90	6661.08
VIII	Tax Expense				
	Current Tax	507.90	314.05	703.03	1683.48
	Earlier year tax	-	(1.48)	-	(1.48)
	Deferred Tax	(8.20)	35.62	4.09	49.56
IX	Profit/(Loss) for the period (VII - VIII)	1414.17	989.51	2067.78	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)	-	(38.74)
XI	Total Comprehensive Income for the period (IX + X)	1414.17	950.77	2067.78	4890.78
XII	Paid-up Equity Share capital	700.38	700.38	700.38	700.38
XIII	Earning Per Share (Face Value of Rs.5/- each)				
	(a) Basic	10.10	7.06	14.76	35.19
	(b) Diluted	10.10	7.06	14.76	35.19

Notes :

- The above results for the quarter ended 30 June 2023 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 11th August 2023. 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".
- Comparative figures have been regrouped/reclassified to conform to the current period's/year's classification.

For Deccan Cements Limited

P. Parvathi
P Parvathi

Chairperson and Managing Director
(DIN: 00016597)

Place : Hyderabad
Date : August 11, 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
Deccan Cements Limited**

1. We have reviewed the accompanying statement of unaudited financial results of Deccan Cements Limited (the "Company") for the quarter ended 30th June, 2023 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.0001255)



M.V.Ranganath
Partner

Membership Number: 028031
UDIN: 23028031BGVWMB7308



Place: Hyderabad
Date: 11th August, 2023

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