

**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		
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	Year ended 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	<b>Total Income (I + II)</b>	<b>22113.83</b>	<b>17092.32</b>	<b>21280.46</b>	<b>58728.81</b>	<b>59176.03</b>	<b>79083.93</b>
IV	<b>Expenses</b>						
	(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
	<b>Total expenses (IV)</b>	<b>19906.56</b>	<b>16333.73</b>	<b>19626.97</b>	<b>53849.09</b>	<b>53852.64</b>	<b>72422.85</b>
V	<b>Profit/(Loss) before exceptional items and tax (III-IV)</b>	2207.27	758.59	1653.49	4879.73	5323.39	6661.08
VI	Exceptional items	-	-	-	-	-	-
VII	<b>Profit/(Loss) before tax (V - VI)</b>	<b>2207.27</b>	<b>758.59</b>	<b>1653.49</b>	<b>4879.73</b>	<b>5323.39</b>	<b>6661.08</b>
VIII	<b>Tax Expense</b>						
	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	<b>Profit/(Loss) for the period (VII - VIII)</b>	<b>1538.50</b>	<b>472.97</b>	<b>1215.61</b>	<b>3425.64</b>	<b>3940.02</b>	<b>4929.52</b>
X	Other Comprehensive Income (net of tax)						
	Items that will not be reclassified to profit or loss	-	-	-	-	-	(38.74)
	Remeasurement of defined benefit plans	-	-	-	-	-	-
XI	<b>Total Comprehensive Income for the period (IX + X)</b>	<b>1538.50</b>	<b>472.97</b>	<b>1215.61</b>	<b>3425.64</b>	<b>3940.02</b>	<b>4890.78</b>
XII	Paid-up Equity Share capital	700.38	700.38	700.38	700.38	700.38	700.38
XIII	<b>Earning Per Share (Face Value of Rs.5/- each)</b>						
	(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 31<sup>st</sup> December, 2023 and year to date results for the period 1<sup>st</sup> April, 2023 to 31<sup>st</sup> 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: 13<sup>th</sup> February, 2024

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

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