

DCL: SECY: 2025

Date: 11.11.2025

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

National Stock Exchange of India Limited
Listing Department
Exchange Plaza, Plot No. C/1, G Block
Bandra-Kurla Complex, Bandra (East)
Mumbai - 400 051
Trading Symbol: DECCANCE

Sub: Outcome of the Board Meeting.

Ref: Board Meeting Intimation on 03.11.2025

Dear Sir/Madam,

We wish to inform that the Board of Directors of the Company at its meeting held today (i.e., 11th November 2025), inter alia, has, approved the standalone and consolidated unaudited Financial Results of the Company for the quarter ended 30th September 2025, and Limited Review Reports thereon.

Please find attached copy of standalone and consolidated unaudited Financial Results of the Company for the quarter ended 30th September 2025, and Limited Review Reports thereon.

The meeting of the Board of Directors commenced at 11:45 AM (IST) and concluded at 12:52 PM (IST).

Thank you,
With regards,

For Deccan Cements Limited

Bikram Keshari Prusty
Company Secretary (FCS-7855)



DECCAN CEMENTS LIMITED
CIN: L26942TG1979PLC002500

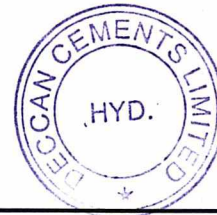
Regd. Office : "Deccan Chambers", 6-3-666/B, Somajiguda, Hyderabad - 500 082
Ph: 040-23310168; Email: secretarial@deccanements.com; Website: www.deccanements.com

Statement of Standalone Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2025

(Rs. in Lakhs except per share data)

S.No.	Particulars	Quarter ended			Half year ended		Year ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	14031.18	15055.95	12045.96	29087.13	29261.23	52697.72
II	Other income	232.24	273.87	288.66	506.11	590.71	1619.91
III	Total Income (I + II)	14263.42	15329.82	12334.62	29593.24	29851.94	54317.63
IV	Expenses						
	(a) Cost of materials consumed	1792.56	2216.39	1571.22	4008.95	3678.07	6955.14
	(b) Purchases of stock-in-trade	7.20	7.60	3.99	14.80	6.21	37.50
	(c) Changes in inventories of work-in-progress, Finished goods and Stock-in-trade	857.46	(530.71)	613.84	326.75	513.05	(200.35)
	(d) Employee benefits expense	803.28	759.41	784.20	1562.69	1634.04	3067.96
	(e) Finance costs	326.51	346.97	341.27	673.47	643.30	1275.17
	(f) Depreciation and amortisation expense	674.37	668.31	711.18	1342.69	1412.25	2807.71
	(g) Power and fuel	4027.46	5198.69	4577.60	9226.15	11618.86	21431.82
	(h) Freight charges	2739.27	2818.25	2237.21	5557.52	5632.25	9761.37
	(i) Other expenses	1788.74	1798.34	2038.32	3587.08	4826.93	8105.78
	Total expenses (IV)	13016.85	13283.25	12878.83	26300.10	29964.96	53242.10
V	Profit/(Loss) before exceptional items and tax (III-IV)	1,246.57	2046.57	(544.21)	3,293.14	(113.02)	1075.53
VI	Exceptional items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V - VI)	1,246.57	2,046.57	(544.21)	3,293.14	(113.02)	1075.53
VIII	Tax Expense						
	Current Tax	367.60	570.39	(86.76)	937.99	74.15	347.12
	Earlier year tax	9.58	-	3.16	9.58	(12.62)	(2.25)
	Deferred Tax	(37.55)	(58.91)	(56.91)	(96.46)	(51.57)	(22.64)
IX	Profit/(Loss) for the period/year (VII - VIII)	906.94	1535.09	(403.70)	2,442.03	(122.98)	753.30
X	Other Comprehensive Income (net of tax)						
	Items that will not be reclassified to profit or loss						
	Remeasurement of defined benefit plans	-	-	-	-	-	13.45
XI	Total Comprehensive Income for the period/year (IX + X)	906.94	1,535.09	(403.70)	2,442.03	(122.98)	766.75
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) (not annualised)						
	(a) Basic	6.47	10.96	(2.88)	17.43	(0.88)	5.38
	(b) Diluted	6.47	10.96	(2.88)	17.43	(0.88)	5.38

- Notes :**
- The above standalone results for the quarter ended and half year ended 30th September 2025 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 11th November 2025. The Statutory Auditors have carried out limited review of the unaudited financial
 - 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".



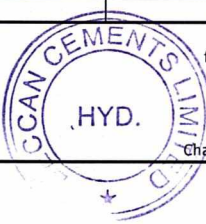
for DECCAN CEMENTS LIMITED

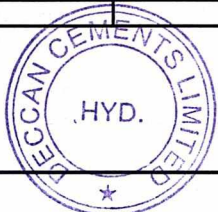
P. Parvathi
P Parvathi

Chairperson and Managing Director

Place : Hyderabad

Date : November 11, 2025

DECCAN CEMENTS LIMITED CIN: L26942TG1979PLC002500 Regd. Office : "Deccan Chambers", 6-3-666/B, Somajiguda, Hyderabad - 500 082 Ph: 040-23310168; Email: secretarial@deccancements.com Website: www.deccancements.com		
Standalone Statement of Assets and Liabilities		
(Rs. in Lakhs)		
Particulars	As at 30.09.2025	As at 31.03.2025
	Unaudited	Audited
ASSETS		
Non current assets		
(a) Property, plant and equipment	36,851.26	38,129.84
(b) Right-of-use assets	-	13.09
(c) Capital work-in-progress	89,548.04	80,538.06
(d) Other intangible assets	2,060.57	2,095.51
(e) Financial assets		
Investments	13.81	16.93
Loans	1.00	1.00
Other financial assets	4,118.18	3,611.59
(f) Other non-current assets	3,542.98	3,490.35
Total non-current assets	1,36,135.84	1,27,896.37
Current assets		
(a) Inventories	9,285.04	10,063.06
(b) Financial assets		
(i) Trade receivables	6,524.54	5,772.45
(ii) Cash and cash equivalents	12,670.53	14,297.00
(iii) Bank balances other than (ii) above	166.45	138.80
(iv) Loans	13.98	18.18
(v) Other financial assets	598.71	482.67
(c) Current tax assets (net)	-	14.34
(d) Other current assets	4,652.04	3,857.49
Total current assets	33,911.29	34,643.99
Total Assets	1,70,047.13	1,62,540.36
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	700.38	700.38
(b) Other equity	73,901.61	71,543.63
Total equity	74,601.99	72,244.01
Liabilities		
Non current liabilities		
(a) Financial liabilities		
(i) Borrowings	56,381.92	54,668.41
(ii) Lease liabilities	-	2.52
(b) Provisions	585.48	564.91
(c) Deferred tax liabilities (net)	5,306.36	5,402.83
Total non-current liabilities	62,273.76	60,638.67
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	19,636.83	16,733.19
(ii) Trade payables		
(A) Total outstanding dues of micro enterprises and small enterprises	432.51	493.09
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	3,938.92	3,122.27
(iii) Lease liabilities	-	10.69
(iv) Other financial liabilities	7,057.07	8,395.10
(b) Other current liabilities	1,072.27	717.41
(c) Provisions	185.92	185.93
(d) Current tax liabilities (net)	847.86	-
Total liabilities	33,171.38	29,657.68
Total equity and liabilities	1,70,047.13	1,62,540.36
Place : Hyderabad Date : November 11, 2025  for DECCAN CEMENTS LIMITED  P Parvathi Chairperson and Managing Director		

DECCAN CEMENTS LIMITED CIN: L26942TG1979PLC002500 Regd. Office : "Deccan Chambers", 6-3-666/B, Somajiguda, Hyderabad - 500 082 Ph: 040-23310168; Email: secretarial@deccancements.com Website: www.deccancements.com STANDALONE STATEMENT OF CASH FLOWS		
(Rs. in Lakhs)		
Particulars	For the Period ended 30 September 2025	For the Year ended 31 March 2025
	Unaudited	Audited
Cash flow from operating activities		
Profit/(Loss) before tax	3,293.15	1,075.54
Adjustments for:		
Depreciation and amortisation expense	1,342.69	2,807.71
(Gain)/Loss on disposal of property, plant and equipment (net)	19.47	(312.36)
Interest income on deposits	(478.10)	(1,060.72)
Rental income	(1.47)	(2.57)
Dividend income	(1.08)	(0.55)
Liabilities no longer required written back	-	(221.19)
Provision for bad and doubtful debts	3.34	8.75
Finance costs	673.47	1,275.17
Gain on derecognition of lease liabilities	-	(3.44)
Net (gain)/loss on fair value changes of investment designated at FVTPL	3.12	1.19
Operating Profit before working capital changes	4,854.59	3,567.53
Change in operating assets and liabilities		
(Increase)/Decrease in trade receivables	(755.43)	(371.80)
(Increase)/Decrease in financial assets other than trade receivables	(528.39)	(1,217.30)
(Increase)/Decrease in other assets	(854.97)	(1,800.37)
(Increase)/Decrease in inventories	778.02	44.08
Increase/(Decrease) in trade payables	756.07	(237.25)
Increase/(Decrease) in other financial liabilities	(694.87)	(880.99)
Increase/(Decrease) in provisions	17.25	(16.68)
Increase/(Decrease) in other liabilities	354.86	(2,650.45)
Cash Generated from Operations	3,927.13	(3,563.23)
Income taxes paid	-	(200.00)
Net cash inflow (outflow) from operating activities	3,927.13	(3,763.23)
Cash flows from investing activities		
Purchase of property, plant and equipment, capital work-in-progress	(9,529.98)	(27,808.03)
Advances given for property, plant and equipment and Capital WIP	(77.71)	3,494.73
Proceeds from sale of property, plant and equipment	11.02	371.87
Interest received on deposits and others	360.41	1,205.79
Dividend received	1.08	0.55
Rent received	1.47	2.57
Loan to wholly owned subsidiary	-	(1.00)
Net cash inflow (outflow) from investing activities	(9,233.71)	(22,733.52)
Cash flow from financing activities		
Proceeds from non-current borrowings	1,797.20	16,387.96
Repayment of non-current borrowings	(83.69)	(167.42)
Proceeds from/ (repayment) of current borrowings	2,903.64	3,248.55
Dividend paid	(84.05)	(420.23)
Interest paid	(852.99)	(1,235.19)
Interest on lease liabilities	-	(6.04)
Payment for principal component of lease liabilities	-	(29.59)
Net cash inflow (outflow) from financing activities	3,680.11	17,778.06
Net increase (decrease) in cash and cash equivalents	(1,626.47)	(8,718.69)
Cash and Cash equivalents at the beginning of the year	14,297.00	23,015.69
Cash and Cash equivalents at the end of the year/period	12,670.53	14,297.00
Place : Hyderabad Date : November 11, 2025  for DECCAN CEMENTS LIMITED  P Parvathi Chairperson and Managing Director		

M.ANANDAM & CO.,

CHARTERED ACCOUNTANTS

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

**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 September, 2025 and year to date results for the period 1st April, 2025 to 30th September, 2025 (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 "LODR Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors and 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 Digitally signed by VENKATA
SURESH KUMAR BEESA
KUMAR BEESA Date: 2025.11.11 12:57:36 +05'30'

B.V. Suresh Kumar
Partner
Membership Number: 212187
UDIN: 25212187BMKYCS6434

Place: Hyderabad
Date: 11th November, 2025

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

DECCAN CEMENTS LIMITED

CIN: L26942TG1979PLC002500

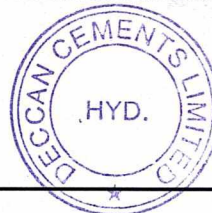
Regd. Office : "Deccan Chambers", 6-3-666/B, Somajiguda, Hyderabad - 500 082

Ph: 040-23310168; Email: secretarial@deccancements.com; Website: www.deccancements.com

Statement of Consolidated Unaudited Financial Results for the Quarter and Half year ended 30th September, 2025

(Rs. in Lakhs except per share data)							
S.No.	Particulars	Quarter ended			Half year ended		Year ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	14031.18	15055.95	12045.96	29087.13	29261.23	52697.72
II	Other income	232.21	273.86	288.66	506.07	590.71	1619.90
III	Total Income (I + II)	14263.39	15329.81	12334.62	29593.20	29851.94	54317.62
IV	Expenses						
	(a) Cost of materials consumed	1792.56	2216.39	1571.22	4008.95	3678.07	6955.14
	(b) Purchases of stock-in-trade	7.20	7.60	3.99	14.80	6.21	37.50
	(c) Changes in inventories of work-in-progress, Finished goods and Stock-in-trade	857.46	(530.71)	613.84	326.75	513.05	(200.35)
	(d) Employee benefits expense	803.28	759.41	784.20	1562.69	1634.04	3067.96
	(e) Finance costs	326.51	346.97	341.27	673.47	643.30	1275.17
	(f) Depreciation and amortisation expense	674.37	668.31	711.18	1342.69	1412.25	2807.71
	(g) Power and fuel	4027.46	5198.69	4577.60	9226.15	11618.86	21431.82
	(h) Freight charges	2739.27	2818.25	2237.21	5557.52	5632.25	9761.37
	(i) Other expenses	1789.06	1798.51	2039.45	3587.57	4828.06	8107.22
	Total expenses (IV)	13017.17	13283.42	12879.96	26300.59	29966.09	53243.54
V	Profit/(Loss) before exceptional items and tax (III-IV)	1,246.22	2046.39	(545.34)	3,292.61	(114.15)	1,074.08
VI	Exceptional items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V - VI)	1,246.22	2,046.39	(545.34)	3,292.61	(114.15)	1,074.08
VIII	Tax Expense						
	Current Tax	367.52	570.34	(86.76)	937.86	74.15	347.12
	Earlier year tax	9.58	-	3.16	9.58	(12.62)	(2.25)
	Deferred Tax	(37.55)	(58.91)	(56.91)	(96.46)	(51.57)	(22.64)
IX	Profit/(Loss) for the period/year (VII - VIII)	906.67	1534.96	(404.83)	2,441.63	(124.11)	751.85
X	Other Comprehensive Income (net of tax)						
	Items that will not be reclassified to profit or loss						
	Remeasurement of defined benefit plans	-	-	-	-	-	13.45
XI	Total Comprehensive Income for the period/year (IX + X)	906.67	1,534.96	(404.83)	2,441.63	(124.11)	765.30
	Profit/ (Loss) for the period/year attributable to:						
	(a) Owners of the Parent	906.67	1,534.96	(404.83)	2,441.63	(124.11)	751.85
	(b) Non-controlling interests	-	-	-	-	-	-
	Other Comprehensive Income (net of tax) for the period/year attributable to:						
	(a) Owners of the Parent	-	-	-	-	-	13.45
	(b) Non-controlling interests	-	-	-	-	-	-
	Total Comprehensive Income for the period/year attributable to:						
	(a) Owners of the Parent	906.67	1,534.96	(404.83)	2,441.63	(124.11)	765.30
	(b) Non-controlling interests	-	-	-	-	-	-
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) (not annualised)						
	(a) Basic	6.47	10.96	(2.89)	17.43	(0.89)	5.37
	(b) Diluted	6.47	10.96	(2.89)	17.43	(0.89)	5.37

- Notes :**
- The above consolidated results for the quarter ended and half year ended 30th Sept 2025 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 11th November 2025. 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 company has a Wholly owned subsidiary company (Deccan Swarna Cements Private Limited) whose financial results are consolidated in the above statement.



for DECCAN CEMENTS LIMITED

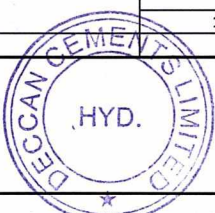
P. Parvathi

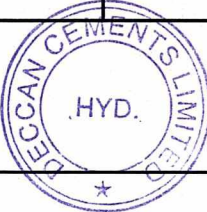
P Parvathi

Chairperson and Managing Director

Place : Hyderabad

Date : November 11, 2025

DECCAN CEMENTS LIMITED CIN: L26942TG1979PLC002500 Regd. Office : "Deccan Chambers", 6-3-666/B, Somajiguda, Hyderabad - 500 082 Ph: 040-23310168; Email: secretarial@deccancements.com Website: www.deccancements.com		
Consolidated Statement of Assets and Liabilities		
	(Rs. in Lakhs)	
Particulars	As at 30.09.2025	As at 31.03.2025
	Unaudited	Audited
ASSETS		
Non current assets		
(a) Property, plant and equipment	36,851.26	38,129.84
(b) Right-of-use assets	-	13.09
(c) Capital work-in-progress	89,548.04	80,538.06
(d) Other intangible assets	2,060.57	2,095.51
(e) Financial assets		
Investments	12.81	15.93
Other financial assets	4,118.18	3,611.59
(f) Other non-current assets	3,542.98	3,490.35
Total non-current assets	1,36,133.84	1,27,894.37
Current assets		
(a) Inventories	9,285.04	10,063.06
(b) Financial assets		
(i) Trade receivables	6,524.54	5,772.45
(ii) Cash and cash equivalents	12,670.91	14,298.06
(iii) Bank balances other than (ii) above	166.45	138.80
(iv) Loans	13.98	18.18
(v) Other financial assets	598.66	482.66
(c) Current tax assets (net)	-	14.34
(d) Other current assets	4,652.04	3,857.49
Total current assets	33,911.62	34,645.04
Total Assets	1,70,045.46	1,62,539.41
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	700.38	700.38
(b) Other equity	73,899.76	71,542.18
Attributable to the owners of the Parent	74,600.14	72,242.56
Non controlling interest	-	-
Total equity	74,600.14	72,242.56
Liabilities		
Non current liabilities		
(a) Financial liabilities		
(i) Borrowings	56,381.92	54,668.41
(ii) Lease liabilities	-	2.52
(b) Provisions	585.48	564.91
(c) Deferred tax liabilities (net)	5,306.36	5,402.83
Total non-current liabilities	62,273.76	60,638.67
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	19,636.83	16,733.19
(ii) Trade payables		
(A) Total outstanding dues of micro enterprises and small enterprises	432.81	493.54
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	3,938.92	3,122.27
(iii) Lease liabilities	-	10.69
(iv) Other financial liabilities	7,057.07	8,395.10
(b) Other current liabilities	1,072.28	717.46
(c) Provisions	185.92	185.93
(d) Current tax liabilities (net)	847.73	-
Total liabilities	33,171.56	29,658.18
Total equity and liabilities	1,70,045.46	1,62,539.41
Place : Hyderabad Date : November 11, 2025  for DECCAN CEMENTS LIMITED <i>P. Parvathi</i> P Parvathi Chairperson and Managing Director		

DECCAN CEMENTS LIMITED CIN: L26942TG1979PLC002500 Regd. Office : "Deccan Chambers", 6-3-666/B, Somajiguda, Hyderabad - 500 082 Ph: 040-23310168; Email: secretarial@deccancements.com Website: www.deccancements.com CONSOLIDATED STATEMENT OF CASH FLOWS		
	(Rs. in Lakhs)	
Particulars	For the Period ended 30 September 2025	For the Year ended 31 March 2025
	Unaudited	Audited
Cash flow from operating activities		
Profit/(Loss) before tax	3292.62	1074.08
Adjustments for:		
Depreciation and amortisation expense	1342.69	2807.71
(Gain)/Loss on disposal of property, plant and equipment (net)	19.47	(312.36)
Interest income on deposits	(478.06)	(1060.71)
Rental income	(1.47)	(2.57)
Dividend income	(1.08)	(0.55)
Liabilities no longer required written back	-	(221.19)
Provision for bad and doubtful debts	3.34	8.75
Finance costs	673.47	1275.17
Gain on derecognition of lease liabilities	-	(3.44)
Net (gain)/loss on fair value changes of investment designated at FVTPL	3.12	1.19
Operating Profit before working capital changes	4854.10	3566.08
Change in operating assets and liabilities		
(Increase)/Decrease in trade receivables	(755.43)	(371.80)
(increase)/Decrease in financial assets other than trade receivables	(528.39)	(1217.30)
(Increase)/Decrease in other assets	(854.97)	(1800.37)
(Increase)/Decrease in inventories	778.02	44.08
Increase/(Decrease) in trade payables	755.92	(236.80)
Increase/(Decrease) in other financial liabilities	(694.88)	(880.99)
Increase/(Decrease) in provisions	17.25	(16.68)
Increase/(Decrease) in other liabilities	354.82	(2650.40)
Cash Generated from Operations	3926.44	(3564.18)
Income taxes paid	-	(200.00)
Net cash inflow (outflow) from operating activities	3926.44	(3764.18)
Cash flows from investing activities		
Payment for property, plant and equipment, Capital WIP	(9529.98)	(27,808.03)
Advances given for property, plant and equipment and Capital WIP	(77.71)	3,494.73
Proceeds from sale of property, plant and equipment	11.02	371.87
Interest received on deposits and others	360.41	1,205.80
Dividend received	1.08	0.55
Rent received	1.47	2.57
Net cash inflow (outflow) from investing activities	(9233.71)	(22732.51)
Cash flow from financing activities		
Proceeds from non-current borrowings	1797.20	16,387.96
Repayment of non-current borrowings	(83.69)	(167.42)
Proceeds from/ (repayment) of current borrowings	2903.64	3,248.55
Dividend paid	(84.05)	(420.23)
Interest paid	(852.99)	(1,235.19)
Interest on lease liabilities	-	(6.04)
Payment for principal component of lease liabilities	-	(29.59)
Net cash inflow (outflow) from financing activities	3680.11	17778.04
Net increase (decrease) in cash and cash equivalents	(1627.16)	(8718.65)
Cash and Cash equivalents at the beginning of the year	14298.06	23016.71
Cash and Cash equivalents at the end of the year/period	12670.90	14298.06
Place : Hyderabad Date : November 11, 2025  for DECCAN CEMENTS LIMITED  P Parvathi Chairperson and Managing Director		

M.ANANDAM & CO.,

CHARTERED ACCOUNTANTS

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

**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 September, 2025 and Year to Date results for the period 1st April, 2025 to 30th September, 2025 (the "Statement") attached herewith, 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)

Digitally signed by VENKATA
SURESH KUMAR BEESA
Date: 2025.11.11 12:59:06 +05'30'

B.V.Suresh Kumar
Partner

Membership Number: 212187
UDIN: 25212187BMKYCU4595

Place: Hyderabad
Date: 11th November, 2025

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