

DECCAN CEMENTS LIMITED



CIN : L26942TG1979PLC002500
REGD OFFICE : 6-3-666/B,
"DECCAN CHAMBERS", SOMAJIGUDA,
HYDERABAD - 500 082.
PHONE : +91 (40) 23310168, 23310552,
+91 (40) 23310561, 23310599
FAX : +91 (40) 23318366
E-MAIL : info@deccanements.com
WEBSITE : www.deccanements.com

DCL:SECY:2026

Date:12.02.2026

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

Dear Sir,

Sub: Outcome of Board Meeting.

We wish to inform that the Board of Directors of the Company at its meeting held today (i.e., 12th February 2026), inter alia, has approved the standalone and consolidated unaudited Financial Results of the Company for the quarter ended 31st December 2025, and Limited Review Reports thereon.

Please find attached copy of standalone and consolidated unaudited Financial Results of the Company for the quarter ended 31st December 2025, and Limited Review Reports thereon.

The meeting of the Board of Directors commenced at 12:15 PM (IST) and concluded at 12:55 PM (IST).

Thank you,

With regards,

For DECCAN CEMENTS LIMITED


Bikram Keshari Prusty
Company Secretary



Works : Bhavanipuram, Janpahad P.O., Pin:508 218. Suryapet Dist. (T.S.)
Phones : (08683) 229503, 229504, 229505, 229507, Fax : (08683) 229502

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

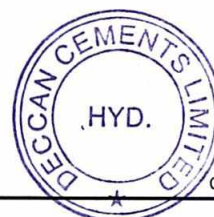
Statement of Standalone Unaudited Financial Results for the Quarter and Nine months ended 31st December, 2025

(Rs. in Lakhs except per share data)

S.No.	Particulars	Quarter ended			Nine months ended		Year ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	13085.02	14031.18	11544.51	42172.15	40805.74	52697.72
II	Other income	157.76	232.24	331.04	663.87	921.75	1619.91
III	Total Income (I + II)	13242.78	14263.42	11875.55	42836.02	41727.49	54317.63
IV	Expenses						
	(a) Cost of materials consumed	2053.62	1792.56	1505.79	6062.57	5183.86	6955.14
	(b) Purchases of stock-in-trade	1.12	7.20	6.49	15.92	12.70	37.50
	(c) Changes in inventories of work-in-progress, Finished goods and Stock-in-trade	(531.46)	857.46	255.05	(204.71)	768.10	(200.35)
	(d) Employee benefits expense	764.23	803.28	797.57	2326.92	2431.61	3067.96
	(e) Finance costs	550.41	326.51	350.92	1223.88	994.22	1275.17
	(f) Depreciation and amortisation expense	815.28	674.37	706.67	2157.96	2118.92	2807.71
	(g) Power and fuel	5170.92	4027.46	4389.20	14397.07	16008.06	21431.82
	(h) Freight charges	2740.89	2739.27	2024.52	8298.41	7656.77	9761.37
	(i) Other expenses	1746.99	1788.74	1691.49	5334.07	6518.42	8105.78
	Total expenses (IV)	13312.00	13016.85	11727.70	39612.09	41692.66	53242.10
V	Profit/(Loss) before exceptional items and tax (III-IV)	(69.22)	1246.57	147.85	3223.93	34.83	1075.53
VI	Exceptional items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V - VI)	(69.22)	1246.57	147.85	3223.93	34.83	1075.53
VIII	Tax Expense						
	Current Tax	(937.99)	367.60	96.36	-	170.51	347.12
	Earlier year tax	-	9.58	10.37	9.58	(2.25)	(2.25)
	Deferred Tax	924.19	(37.55)	(39.95)	827.73	(91.52)	(22.64)
IX	Profit/(Loss) for the period/year (VII - VIII)	(55.42)	906.94	81.07	2386.62	(41.91)	753.30
X	Other Comprehensive Income (net of tax)	-	-	-	-	-	-
	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Remeasurement of defined benefit plans	20.27	-	-	20.27	-	13.45
XI	Total Comprehensive Income for the period/year (IX + X)	(35.15)	906.94	81.07	2406.89	(41.91)	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	(0.40)	6.47	0.58	17.04	(0.30)	5.38
	(b) Diluted	(0.40)	6.47	0.58	17.04	(0.30)	5.38

Notes :

- The above standalone results for the quarter ended and nine months ended 31st December 2025 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 12th February 2026. 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".
- On 21 November 2025, the Government of India notified four labour codes—the Code on Wages, 2019; the Industrial Relations Code, 2020; the Code on Social Security, 2020; and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively, the "Labour Codes") - which consolidate twenty nine existing labour laws into a comprehensive framework governing employee benefits during and after employment. The Ministry of Labour and Employment has also issued draft Central Rules and FAQs to facilitate assessment of the financial implications of these changes. Based on management's assessment and actuarial valuation, the Company has considered the impact of gratuity and leave encashment liability arising from the implementation of the New Labour Codes and accordingly, financial impact of the same has been recognized as an expense during the quarter. The Company will continue to monitor the finalization of central and state rules and further governmental clarifications, and will recognize any necessary accounting impact arising from such developments in due course.



for DECCAN CEMENTS LIMITED

P. Parvathi
P Parvathi

Chairperson and Managing Director

Place : Hyderabad

Date : February 12, 2026

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 31st December, 2025 and year to date results for the period 1st April, 2025 to 31st December, 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
KUMAR BEESA**

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SURESH KUMAR BEESA
Date: 2026.02.12 13:01:09
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B.V. Suresh Kumar
Partner
Membership Number: 212187
UDIN: 26212187ZQLB4384

Place: Hyderabad
Date: 12th February, 2026

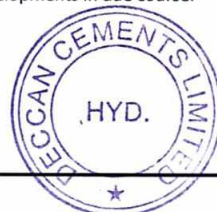
7 'A', SURYA TOWERS, SARDAR PATEL ROAD, SECUNDERABAD – 500003.
PHONE: 2781 2377, 2781 2034, FAX:2781 2091

Statement of Consolidated Unaudited Financial Results for the Quarter and Nine months ended 31st December, 2025

(Rs. in Lakhs except per share data)						
S.No.	Particulars	Quarter ended			Nine months ended	
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	13085.02	14031.18	11544.51	42172.15	52697.72
II	Other income	157.75	232.21	331.04	663.82	1619.90
III	Total Income (I + II)	13242.77	14263.39	11875.55	42835.97	54317.62
IV	Expenses					
	(a) Cost of materials consumed	2053.62	1792.56	1505.79	6062.57	6955.14
	(b) Purchases of stock-in-trade	1.12	7.20	6.49	15.92	37.50
	(c) Changes in inventories of work-in-progress, Finished goods and Stock-in-trade	(531.46)	857.46	255.05	(204.71)	(200.35)
	(d) Employee benefits expense	764.23	803.28	797.57	2326.92	3067.96
	(e) Finance costs	550.41	326.51	350.92	1223.88	1275.17
	(f) Depreciation and amortisation expense	815.28	674.37	706.67	2157.96	2807.71
	(g) Power and fuel	5170.92	4027.46	4389.20	14397.07	21431.82
	(h) Freight charges	2740.89	2739.27	2024.52	8298.41	9761.37
	(i) Other expenses	1747.19	1789.06	1691.67	5334.76	8107.22
	Total expenses (IV)	13312.20	13017.17	11727.88	39612.78	53243.54
V	Profit/(Loss) before exceptional items and tax (III-IV)	(69.43)	1246.22	147.67	3223.19	1074.08
VI	Exceptional items	-	-	-	-	-
VII	Profit/(Loss) before tax (V - VI)	(69.43)	1246.22	147.67	3223.19	1074.08
VIII	Tax Expense					
	Current Tax	(937.86)	367.52	96.36	-	347.12
	Earlier year tax	-	9.58	10.37	9.58	(2.25)
	Deferred Tax	924.19	(37.55)	(39.95)	827.73	(22.64)
IX	Profit/(Loss) for the period/year (VII - VIII)	(55.76)	906.67	80.89	2385.88	751.85
X	Other Comprehensive Income (net of tax)					
	Items that will not be reclassified to profit or loss	-	-	-	-	-
	Remeasurement of defined benefit plans	20.27	-	-	20.27	13.45
XI	Total Comprehensive Income for the period/year (IX + X)	(35.49)	906.67	80.89	2406.15	765.30
	Profit/ (Loss) for the period/year attributable to:					
	(a) Owners of the Parent	(55.76)	906.67	80.89	2385.88	751.85
	(b) Non-controlling interests	-	-	-	-	-
	Other Comprehensive Income (net of tax) for the period/year					
	(a) Owners of the Parent	20.27	-	-	20.27	13.45
	(b) Non-controlling interests	-	-	-	-	-
	Total Comprehensive Income for the period/year attributable to:					
	(a) Owners of the Parent	(35.49)	906.67	80.89	2406.15	765.30
	(b) Non-controlling interests	-	-	-	-	-
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	(0.40)	6.47	0.58	17.03	5.37
	(b) Diluted	(0.40)	6.47	0.58	17.03	5.37

Notes :

- The above consolidated results for the quarter ended and nine months ended 31st December 2025 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 12th February 2026. 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.
- On 21 November 2025, the Government of India notified four labour codes—the Code on Wages, 2019; the Industrial Relations Code, 2020; the Code on Social Security, 2020; and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively, the "Labour Codes") - which consolidate twenty nine existing labour laws into a comprehensive framework governing employee benefits during and after employment. The Ministry of Labour and Employment has also issued draft Central Rules and FAQs to facilitate assessment of the financial implications of these changes. Based on management's assessment and actuarial valuation, the Holding Company has considered the impact of gratuity and leave encashment liability arising from the implementation of the New Labour Codes and accordingly, financial impact of the same has been recognized as an expense during the quarter. The Holding Company will continue to monitor the finalization of central and state rules and further governmental clarifications, and will recognize any necessary accounting impact arising from such developments in due course.



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 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 31st December, 2025 and Year to Date results for the period 1st April, 2025 to 31st December, 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)

VENKATA SURESH
KUMAR BEESA

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B.V.Suresh Kumar

Partner

Membership Number: 212187

UDIN: 26212187GKVCYW5014

Place: Hyderabad

Date: 12th February, 2026

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