

DCL: SECY: 2025

Date: 27.05.2025

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 19.05.2025 and update on 22.05.2025.**

Dear Sir/Madam,

The Board of Directors of the Company at its meeting held today i.e., 27th May 2025, has inter alia, considered and approved the following items:

1. The Standalone and Consolidated Audited Financial Results of the Company prepared as per the Indian Accounting Standards (Ind-AS) for the Quarter/Year ended on 31st March 2025 (Copy enclosed), which were reviewed and recommended by the Audit Committee.
2. Took note of the unmodified Statutory Auditors Report on the Standalone and consolidated Audited Financial Results of the Company for the Year ended on 31st March 2025.

*(Declaration pursuant to Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015 by Mr. D. Raghava Chary, Chief Financial Officer and Ms. P. Parvathi, Chairperson and Managing Director of the Company on Unmodified Audit Report for the financial year ended 31<sup>st</sup> March 2025 is enclosed).*

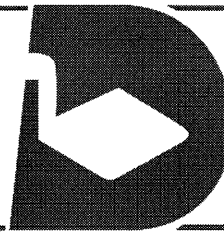
3. Recommendation of Final Dividend for FY 2024-25 @ Re.0.60 (12%) per fully paid equity shares of face value of Rs.5/- each, subject to the approval of Shareholders in the ensuing 45<sup>th</sup> Annual General Meeting of the Company.
4. Appointment of M/s M Bhaskara Rao & Co, Chartered Accountants, Hyderabad as Internal Auditors of the Company for the Financial Year 2025-26.

The meeting of the Board of Directors commenced at 12:00 PM (IST) and concluded at 1:00 PM (IST).

Thank you,  
With regards,  
For Deccan Cements Limited

Bikram Keshari Prusty  
Company Secretary (FCS-7855)



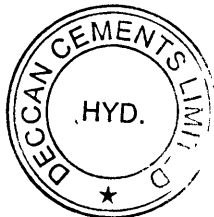


**Disclosure under Regulations 30 of the SEBI (LODR) Regulations, 2015 -  
Intimation about the appointment of Internal Auditors for FY 2025-26**

1	Name of the Internal Auditors	M/s. M. Bhaskara Rao & Co. Chartered Accountants, Hyderabad Firm Registration No. 000459S
2	Reason for Change	Appointment of Internal Auditors of the Company
3	Date of Appointment	27 <sup>th</sup> May 2025
4	Term of Appointment (in Years)	1 Year (for FY 2025-26)
5	Brief Profile	M. Bhaskara Rao & Co (MBRC) is a reputed firm of Chartered Accountants in Southern India, offering a wide range of professional services, with a strong accent on Audit and Assurance, Taxation and Business Advisory services. MBRC operates in three States through four offices - its head office is located in Hyderabad and branches in Kakinada, Vishakhapatnam (AP) and New Delhi.

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@deccancements.com, Website www.deccancements.com

**Statement of Standalone Audited Financial Results for the Quarter and Year ended 31st March, 2025**

(Rs. in Lakhs except per share data)

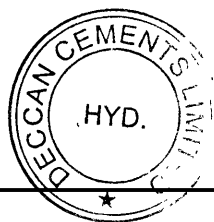
S.No.	Particulars	Quarter ended			Year ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited (Refer Note.4)	Unaudited	Audited (Refer Note.4)	Audited	Audited
I	Revenue from operations	11891.98	11544.51	22323.81	52697.72	79942.50
II	Other income	698.16	331.04	489.79	1619.91	1599.91
III	<b>Total Income (I + II)</b>	<b>12590.14</b>	<b>11875.55</b>	<b>22813.60</b>	<b>54317.63</b>	<b>81542.41</b>
IV	<b>Expenses</b>					
	(a) Cost of materials consumed	1771.28	1505.79	2618.82	6955.14	9078.70
	(b) Purchases of stock-in-trade	24.80	6.49	-	37.50	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(968.45)	255.05	(735.93)	(200.35)	(33.26)
	(d) Employee benefits expense	636.35	797.57	902.46	3067.96	3292.28
	(e) Finance costs	280.95	350.92	327.13	1275.17	1237.37
	(f) Depreciation and amortization expenses	688.79	706.67	693.65	2807.71	2763.46
	(g) Power and fuel	5423.76	4389.20	9533.70	21431.82	30403.74
	(h) Freight charges	2104.60	2024.52	4409.82	9761.37	15846.82
	(i) Other expenses	1587.36	1691.49	2963.47	8105.78	11973.10
	<b>Total expenses (IV)</b>	<b>11549.44</b>	<b>11727.69</b>	<b>20713.12</b>	<b>53242.10</b>	<b>74562.21</b>
V	<b>Profit/(Loss) before exceptional items and tax (III-IV)</b>	<b>1040.70</b>	<b>147.86</b>	<b>2100.48</b>	<b>1075.54</b>	<b>6980.20</b>
VI	Exceptional items	-	-	1632.75	-	1632.75
VII	<b>Profit before tax (V - VI)</b>	<b>1040.70</b>	<b>147.86</b>	<b>467.73</b>	<b>1075.54</b>	<b>5347.45</b>
VIII	<b>Tax Expense</b>					
	Current tax	176.61	96.36	120.86	347.12	1470.67
	Earlier year tax	-	10.37	-	(2.25)	-
	Deferred tax	68.88	(39.95)	46.23	(22.64)	150.51
IX	<b>Profit for the period/year (VII - VIII)</b>	<b>795.21</b>	<b>81.08</b>	<b>300.64</b>	<b>753.30</b>	<b>3726.27</b>
X	<b>Other Comprehensive Income (net of tax)</b>					
	Items that will not be reclassified to profit or loss					
	Remeasurement of defined benefit plans	13.45	-	(48.95)	13.45	(48.95)
XI	<b>Total Comprehensive Income for the period/year (IX + X)</b>	<b>808.66</b>	<b>81.08</b>	<b>251.69</b>	<b>766.75</b>	<b>3677.32</b>
XII	Paid-up Equity Share capital	700.38	700.38	700.38	700.38	700.38
XIII	<b>Earning Per Share (Face Value of Rs.5/- each) (not annualised)</b>					
	(a) Basic	5.68	0.58	2.15	5.38	26.60
	(b) Diluted	5.68	0.58	2.15	5.38	26.60

**Notes :**

- The above standalone results for the quarter ended and year ended 31st March 2025 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 27th May 2025. The Statutory Auditors have expressed an unmodified audit opinion.
- 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".
- Figures for the last quarter are the balancing figures between the audited figures in respect of full financial year and the published year to date figures upto the third quarter of the respective financial years.
- The Board of Directors have recommended Final Dividend of Re.0.60 (12%) for FY 2024-25, subject to approval by the Shareholders at the ensuing Annual General Meeting

For DECCAN CEMENTS LIMITED

Place Hyderabad  
Date : 27th May 2025



*P. Parvathi*  
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

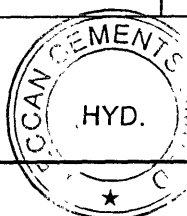
Website: www.deccancements.com

**Standalone Statement of Assets and Liabilities**

(Rs. in Lakhs)

Particulars	As at 31.03.2025	As at 31.03.2024
	<b>Audited</b>	<b>Audited</b>
<b>ASSETS</b>		
<b>Non current assets</b>		
(a) Property, plant and equipment	38,129.84	39,994.28
(b) Right-of-use assets	13.09	75.64
(c) Capital work-in-progress	80,538.06	51,367.44
(d) Investment property	-	8.12
(e) Other intangible assets	2,095.51	2,228.00
(f) Financial assets		
Investments	16.93	18.12
Loans	1.00	-
Other financial assets	3,611.59	2,605.76
(g) Other non-current assets	3,490.35	7,000.48
<b>Total non-current assets</b>	<b>1,27,896.37</b>	<b>1,03,297.85</b>
<b>Current assets</b>		
(a) Inventories	10,063.06	10,107.14
(b) Financial assets		
(i) Trade receivables	5,772.45	5,409.40
(ii) Cash and cash equivalents	14,297.00	23,015.71
(iii) Other bank balances	138.80	46.45
(iv) Loans	18.18	8.76
(v) Other financial assets	482.67	518.04
(c) Current tax assets (net)	14.34	408.96
(d) Other current assets	3,857.49	1,791.93
<b>Total current assets</b>	<b>34,643.98</b>	<b>41,306.39</b>
<b>Total Assets</b>	<b>1,62,540.36</b>	<b>1,44,604.23</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity share capital	700.38	700.38
(b) Other equity	71,543.63	71,197.11
<b>Total equity</b>	<b>72,244.01</b>	<b>71,897.49</b>
<b>Liabilities</b>		
<b>Non current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	54,668.41	38,447.87
(ii) Lease liabilities	2.52	46.43
(b) Provisions	564.91	593.99
(c) Deferred tax liabilities (net)	5,402.83	5,420.95
<b>Total non-current liabilities</b>	<b>60,638.66</b>	<b>44,509.24</b>
<b>Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	16,733.19	13,484.63
(ii) Trade payables		
(A) Total outstanding dues of micro enterprises and small enterprises	493.09	716.15
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	3,122.27	3,357.65
(iii) Lease liabilities	10.69	31.68
(iv) Other financial liabilities	8,395.10	7,054.06
(b) Other current liabilities	717.41	3,367.86
(c) Provisions	185.93	185.47
<b>Total liabilities</b>	<b>29,657.68</b>	<b>28,197.50</b>
<b>Total equity and liabilities</b>	<b>1,62,540.36</b>	<b>1,44,604.23</b>

Place : Hyderabad  
Date : 27th May 2025



For DECCAN CEMENTS LIMITED

*P. Parvathi*  
P. Parvathi

Chairperson and Managing Director

**DECCAN CEMENTS LIMITED**

CIN: L26942TG1979PLC002500

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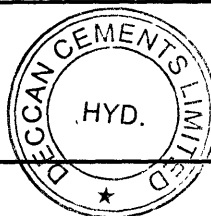
Website: www.deccancements.com

**STANDALONE STATEMENT OF CASH FLOWS**

(Rs. in Lakhs)

Particulars	For the Year ended 31 March 2025	For the Year ended 31 March 2024
	Audited	Audited
<b>Cash flow from operating activities</b>		
Profit/(Loss) before tax	1075.54	5347.45
<b>Adjustments for:</b>		
Depreciation and amortisation expense	2807.71	2763.45
(Gain)/Loss on disposal of property, plant and equipment (net)	(312.36)	168.17
Net gain on sale of investment property	-	(80.08)
Amortisation of revenue grant	-	(23.63)
Interest income on deposits	(1060.72)	(1395.13)
Rental income	(2.57)	-
Dividend income	(0.55)	(0.29)
Liabilities no longer required written back	(221.19)	(66.41)
Provision for bad and doubtful debts	8.75	(6.18)
Finance costs	1275.17	1237.38
Gain on derecognition of lease liabilities	(3.44)	-
Net (gain)/loss on fair value changes of investment designated at FVTPL	1.19	(2.91)
<b>Operating Profit before working capital changes</b>	<b>3567.52</b>	<b>7941.82</b>
<b>Change in operating assets and liabilities</b>		
(Increase)/Decrease in trade receivables	(371.80)	(2582.24)
(Increase)/Decrease in financial assets other than trade receivables	(1217.30)	(729.56)
(Increase)/Decrease in other assets	(1800.37)	1431.94
(Increase)/Decrease in inventories	44.08	1228.12
Increase/(Decrease) in trade payables	(237.25)	(1345.27)
Increase/(Decrease) in other financial liabilities	(880.99)	(583.50)
Increase/(Decrease) in provisions	(16.68)	(13.23)
Increase/(Decrease) in other liabilities	(2650.45)	2001.85
<b>Cash Generated from Operations</b>	<b>(3563.24)</b>	<b>7349.94</b>
Income taxes paid	(200.00)	(1680.00)
<b>Net cash inflow (outflow) from operating activities</b>	<b>(3763.24)</b>	<b>5669.94</b>
<b>Cash flows from investing activities</b>		
Payment for property, plant and equipment, Capital WIP	(27808.03)	(28471.75)
Advance for property, plant and equipment and Capital WIP	3494.73	(675.83)
Proceeds from sale of property, plant and equipment	371.87	93.52
Proceeds from sale of investment property	-	170.00
Interest received on deposits and others	1205.79	1224.91
Dividend received	0.55	0.29
Rent received	2.57	-
Loan to wholly owned subsidiary	(1.00)	-
Investment in wholly owned subsidiary	-	(1.00)
<b>Net cash inflow (outflow) from investing activities</b>	<b>(22733.52)</b>	<b>(27659.85)</b>
<b>Cash flow from financing activities</b>		
Proceeds from non-current borrowings	16387.96	23328.66
Repayment of non-current borrowings	(167.42)	(406.34)
Proceeds from/(repayment) of current borrowings	3248.55	2446.74
Dividend paid	(420.23)	(525.28)
Interest paid	(1235.19)	(1,043.81)
Interest on lease liabilities	(6.04)	(5.79)
Payment for principal component of lease liabilities	(29.59)	(25.53)
<b>Net cash inflow (outflow) from financing activities</b>	<b>17778.05</b>	<b>23768.65</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(8718.71)</b>	<b>1778.74</b>
<b>Cash and Cash equivalents at the beginning of the year</b>	<b>23015.71</b>	<b>21236.97</b>
<b>Cash and Cash equivalents at the end of the year</b>	<b>14297.00</b>	<b>23015.71</b>

Place : Hyderabad  
Date : 27th May 2025



For DECCAN CEMENTS LIMITED

*P. Parvathi*  
P Parvathi  
Chairperson and Managing Director

**M.ANANDAM & CO.,**  
**CHARTERED ACCOUNTANTS**

**Independent Auditor's Report on the Quarterly and Year to Date Standalone Audited Financial Results of Deccan Cements Limited Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**To**

**The Board of Directors of Deccan Cements Limited**

**Report on the audit of the Standalone Financial Results**

**Opinion**

We have audited the accompanying quarterly standalone financial results of Deccan Cements Limited (the Company) for the quarter ended 31<sup>st</sup> March, 2025 and the year-to-date results for the period from 1<sup>st</sup> April, 2024 to 31<sup>st</sup> March, 2025, 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 ("LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the LODR Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended 31<sup>st</sup> March, 2025 as well as the year-to-date results for the period from 1<sup>st</sup> April, 2024 to 31<sup>st</sup> March, 2025.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

### **Management's Responsibilities for the Standalone Financial Results**

These quarterly standalone financial results as well as the year-to-date standalone financial results have been prepared on the basis of the annual standalone financial statements. The Company's Board of Directors are responsible for the preparation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**Other Matter**

The audited standalone financial Results include the results for the quarter ended 31<sup>st</sup> March, 2025 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For M.Anandam & Co.,  
Chartered Accountants  
(Firm Regn.No.000125S)

Digitally signed by VENKATA  
SURESH KUMAR BEESA  
Date: 2025 05.27 12:30:15  
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B.V.Suresh Kumar  
Partner  
Membership Number: 212187

UDIN: 25212187BMKXYM1272

Place: Hyderabad  
Date: 27<sup>th</sup> May, 2025

**DECCAN CEMENTS LIMITED**

CIN L26942TG1979PLC002500

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

Ph: 040-23310168, Fax: 040-23318366; Email secretarial@deccancements.com, Website www.deccancements.com

**Statement of Consolidated Audited Financial Results for the Quarter and Year ended 31st March, 2025**

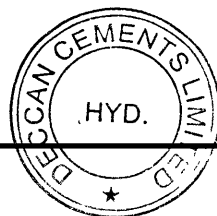
(Rs. in Lakhs except per share data)						
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		Audited (Refer Note. 4)	Unaudited	(Refer Note.6)	Audited (Refer Note. 4)	(Refer Note.6)
I	Revenue from operations	11891.98	11544.51	-	52697.72	-
II	Other income	698.15	331.04	-	1619.90	-
III	<b>Total Income (I + II)</b>	<b>12590.13</b>	<b>11875.55</b>	-	<b>54317.62</b>	-
IV	<b>Expenses</b>			-		-
	(a) Cost of materials consumed	1771.28	1505.79	-	6955.14	-
	(b) Purchases of stock-in-trade	24.80	6.49	-	37.50	-
	(c) Changes in inventories of work-in-progress, Finished goods and Stock-in-trade	-968.45	255.05	-	(200.35)	-
	(d) Employee benefits expense	636.35	797.57	-	3067.96	-
	(e) Finance costs	280.96	350.92	-	1275.17	-
	(f) Depreciation and amortization expenses	688.79	706.67	-	2807.71	-
	(g) Power and fuel	5423.76	4389.20	-	21431.82	-
	(h) Freight charges	2104.60	2024.52	-	9761.37	-
	(i) Other expenses	1587.49	1691.67	-	8107.22	-
	<b>Total expenses (IV)</b>	<b>11549.57</b>	<b>11727.87</b>	-	<b>53243.54</b>	-
V	<b>Profit before exceptional items and tax (III-IV)</b>	<b>1,040.56</b>	<b>147.68</b>	-	<b>1,074.08</b>	-
VI	Exceptional items	-	-	-	-	-
VII	<b>Profit before tax (V - VI)</b>	<b>1,040.56</b>	<b>147.68</b>	-	<b>1,074.08</b>	-
VIII	<b>Tax Expense</b>			-		-
	Current Tax	176.61	96.36	-	347.12	-
	Earlier year tax	-	10.37	-	(2.25)	-
	Deferred Tax	68.88	(39.95)	-	(22.64)	-
IX	<b>Profit for the period/year (VII - VIII)</b>	<b>795.07</b>	<b>80.90</b>	-	<b>751.85</b>	-
X	<b>Other Comprehensive Income (net of tax)</b>			-		-
	Items that will not be reclassified to profit or loss			-		-
	Remeasurement of defined benefit plans	13.45	-	-	13.45	-
XI	<b>Total Comprehensive Income for the period/year (IX + X)</b>	<b>808.52</b>	<b>80.90</b>	-	<b>765.30</b>	-
	<b>Profit/ (Loss) for the period/year attributable to:</b>			-		-
	(a) Owners of the Parent	795.07	80.90	-	751.85	-
	(b) Non-controlling interests	-	-	-	-	-
	<b>Other Comprehensive Income (net of tax) for the period/year attributable to:</b>			-		-
	(a) Owners of the Parent	13.45	-	-	13.45	-
	(b) Non-controlling interests	-	-	-	-	-
	<b>Total Comprehensive Income for the period/year attributable to:</b>			-		-
	(a) Owners of the Parent	<b>808.52</b>	<b>80.90</b>	-	<b>765.30</b>	-
	(b) Non-controlling interests	-	-	-	-	-
XII	Paid-up Equity Share capital	700.38	700.38	-	700.38	-
XIII	<b>Earning Per Share (Face Value of Rs.5/- each) (not annualised)</b>			-		-
	(a) Basic	5.68	0.58	-	5.37	-
	(b) Diluted	5.68	0.58	-	5.37	-

**Notes :**

- The above consolidated results for the quarter ended and year ended 31st March 2025 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 27th May 2025. The Statutory Auditors have expressed an unmodified audit opinion.
- 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".
- Figures for the last quarter are the balancing figures between the audited figures in respect of full financial year and the published year to date figures upto the third quarter of the respective financial years.
- The Company has a Wholly owned subsidiary company (Deccan Swarna Cements Private Limited) whose financial results are consolidated in the above statement.
- Figures for the quarter / year ended 31st March, 2024 are not given since this is the first year of consolidation.

for DECCAN CEMENTS LIMITED

Place Hyderabad  
Date May 27, 2025



*P. Parvathi*  
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@deccanements.com

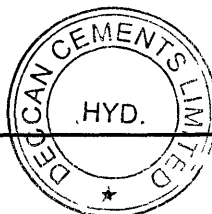
Website: www.deccanements.com

**Consolidated Statement of Assets and Liabilities**

(Rs. in Lakhs)

Particulars	As at 31.03.2025	As at 31.03.2024
	<b>Audited</b>	
<b>ASSETS</b>		
<b>Non current assets</b>		
(a) Property, plant and equipment	38,129.84	-
(b) Right-of-use assets	13.09	-
(c) Capital work-in-progress	80,538.06	-
(d) Other intangible assets	2,095.51	-
(e) Financial assets		
Investments	15.93	-
Other financial assets	3,611.59	-
(f) Other non-current assets	3,490.35	-
<b>Total non-current assets</b>	<b>1,27,894.37</b>	<b>-</b>
<b>Current assets</b>		
(a) Inventories	10,063.06	-
(b) Financial assets		
(i) Trade receivables	5,772.45	-
(ii) Cash and cash equivalents	14,298.06	-
(iii) Other bank balances	138.80	-
(iv) Loans	18.18	-
(v) Other financial assets	482.66	-
(c) Current tax assets (net)	14.34	-
(d) Other current assets	3,857.49	-
<b>Total current assets</b>	<b>34,645.04</b>	<b>-</b>
<b>Total Assets</b>	<b>1,62,539.41</b>	<b>-</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity share capital	700.38	-
(b) Other equity	71,542.18	-
<b>Total equity</b>	<b>72,242.56</b>	<b>-</b>
<b>Liabilities</b>		
<b>Non current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	54,668.41	-
(ii) Lease liabilities	2.52	-
(b) Provisions	564.91	-
(c) Deferred tax liabilities (net)	5,402.83	-
<b>Total non-current liabilities</b>	<b>60,638.67</b>	<b>-</b>
<b>Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	16,733.19	-
(ii) Trade payables		
(A) Total outstanding dues of micro enterprises and small enterprises	493.54	-
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	3,122.27	-
(iii) Lease liabilities	10.69	-
(iv) Other financial liabilities	8,395.10	-
(b) Other current liabilities	717.46	-
(c) Provisions	185.93	-
<b>Total liabilities</b>	<b>29,658.18</b>	<b>-</b>
<b>Total equity and liabilities</b>	<b>1,62,539.41</b>	<b>-</b>

Place : Hyderabad  
Date : 27th May 2025



For DECCAN CEMENTS LIMITED

*P. Parvathi*  
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; Fax: 040-23318366; Email: secretarial@deccancements.com

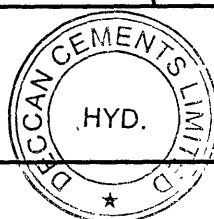
Website: www.deccancements.com

**Consolidated Statement of Cash Flows**

(Rs. in Lakhs)

Particulars	For the Year ended 31 March 2025	For the Year ended 31 March 2024
	<b>Audited</b>	
<b>Cash flow from operating activities</b>		
Profit/(Loss) before tax	1074.08	-
<b>Adjustments for:</b>		
Depreciation and amortisation expense	2807.71	-
(Gain)/Loss on disposal of property, plant and equipment (net)	(312.36)	-
Interest income on deposits	(1060.71)	-
Rental income	(2.57)	-
Dividend income	(0.55)	-
Liabilities no longer required written back	(221.19)	-
Provision for bad and doubtful debts	8.75	-
Finance costs	1275.17	-
Gain on derecognition of lease liabilities	(3.44)	-
Net (gain)/loss on fair value changes of investment designated at FVTPL	1.19	-
<b>Operating Profit before working capital changes</b>	<b>3566.06</b>	<b>-</b>
<b>Change in operating assets and liabilities</b>		
(Increase)/Decrease in trade receivables	(371.80)	-
(Increase)/Decrease in financial assets other than trade receivables	(1217.30)	-
(Increase)/Decrease in other assets	(1800.37)	-
(Increase)/Decrease in inventories	44.08	-
Increase/(Decrease) in trade payables	(236.80)	-
Increase/(Decrease) in other financial liabilities	(880.99)	-
Increase/(Decrease) in provisions	(16.68)	-
Increase/(Decrease) in other liabilities	(2650.40)	-
<b>Cash Generated from Operations</b>	<b>(3564.20)</b>	<b>-</b>
Income taxes paid	(200.00)	-
<b>Net cash inflow (outflow) from operating activities</b>	<b>(3764.20)</b>	<b>-</b>
<b>Cash flows from investing activities</b>		
Payment for property, plant and equipment, Capital WIP	(27808.03)	-
Advance for property, plant and equipment and Capital WIP	3494.73	-
Proceeds from sale of property, plant and equipment	371.87	-
Interest received on deposits and others	1205.80	-
Dividend received	0.55	-
Rent received	2.57	-
<b>Net cash inflow (outflow) from investing activities</b>	<b>(22732.51)</b>	<b>-</b>
<b>Cash flow from financing activities</b>		
Proceeds from non-current borrowings	16387.96	-
Repayment of non-current borrowings	(167.42)	-
Proceeds from/(repayment) of current borrowings	3248.55	-
Dividend paid	(420.23)	-
Interest paid	(1235.19)	-
Interest on lease liabilities	(6.04)	-
Payment for principal component of lease liabilities	(29.59)	-
<b>Net cash inflow (outflow) from financing activities</b>	<b>17778.06</b>	<b>-</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(8718.65)</b>	<b>-</b>
<b>Cash and Cash equivalents at the beginning of the year</b>	<b>23016.71</b>	<b>-</b>
<b>Cash and Cash equivalents at the end of the year</b>	<b>14298.06</b>	<b>-</b>

Place : Hyderabad  
Date : 27th May 2025



For DECCAN CEMENTS LIMITED

*P. Parvathi*  
P Parvathi

Chairperson and Managing Director

# **M.ANANDAM & CO.,**

## **CHARTERED ACCOUNTANTS**

### **Independent Auditor's Report on the Quarterly and Year to Date Audited Consolidated Financial Results of Deccan Cements Limited Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**To**

**The Board of Directors of Deccan Cements Limited**

**Report on the Audit of Consolidated Financial Results**

#### **Opinion**

We have audited the accompanying statement of quarterly and year to date consolidated financial results of Deccan Cements Limited (hereinafter referred to as the "Holding Company") and its subsidiary (Holding Company and its subsidiary together referred to as "the Group"), for the quarter ended 31<sup>st</sup> March, 2025 and for the year ended 31<sup>st</sup> March, 2025, 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 ('LODR Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial results:

- i. include the annual financial results of the wholly owned subsidiary, Deccan Swarna Cements Private Limited;
- ii. are presented in accordance with the requirements of Regulation 33 of the LODR Regulations in this regard; and
- iii. give a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information of the Group for the quarter ended 31<sup>st</sup> March, 2025 and for the year ended 31<sup>st</sup> March, 2025.

#### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

### **Board of Directors' Responsibilities for the Consolidated Financial Results**

The Statement has been prepared on the basis of the consolidated annual financial results. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. The respective Board of Directors of the entities included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the entities included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the entities included in the Group are responsible for overseeing the financial reporting process of the Group.

### **Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one

resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the consolidated financial results/financial information of the entities within the Group to express an opinion on the consolidated financial results.

Materiality is the magnitude of misstatements in the consolidated financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the consolidated financial results. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**Other Matter**

The audited consolidated financial results include the results for the quarter ended 31<sup>st</sup> March, 2025 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For M.Anandam & Co.,  
Chartered Accountants  
(Firm Regn.No.000125S)

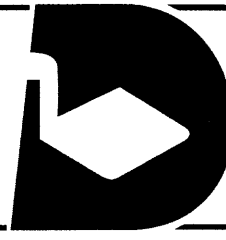
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SURESH KUMAR BEESA  
Date: 2025.05.27 12:29:40  
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B.V.Suresh Kumar  
Partner  
Membership No. 212187

UDIN: 25212187BMKXYN2214

Place: Hyderabad  
Date: 27<sup>th</sup> May, 2025



**DECLARATION**

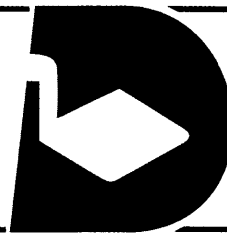
[Pursuant to Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015]

We hereby declare that M/s. M. Anandam & Co., Chartered Accountants, Statutory Auditors of the Company, have issued Audit Report with unmodified opinion on the Standalone and Consolidated Audited Financial Results of the Company for the year ended 31<sup>st</sup> March 2025.

Place: Hyderabad  
Date: 27.05.2025

  
**D Raghava Chary**  
Chief Financial Officer

  
**P Parvathi**  
Chairperson and Managing Director

**CERTIFICATE**

[Pursuant to Regulation 33(2)(a) of the SEBI (LODR) Regulations, 2015]

We, P. Parvathi, Chairperson and Managing Director and D. Raghava Chary, Chief Financial Officer of the Company, certify that the Standalone and Consolidated Financial Results of the Company for the Quarter and year ended 31<sup>st</sup> March 2025 do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

Place: Hyderabad

Date: 27.05.2025

  
**D Raghava Chary**  
Chief Financial Officer

  
**P Parvathi**  
Chairperson and Managing Director

**COMPLIANCE CERTIFICATE**

[Pursuant to Regulation 17(8) of the SEBI (LODR) Regulations, 2015]

We have reviewed standalone and consolidated financial statements and the cash flow statement for the year FY 2024-25 and that to the best of our knowledge and belief:

- (1) these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
- (2) these statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

To the best of our knowledge and belief, no transactions entered into by the Company during the year which is fraudulent, illegal or violative of the Company's code of conduct.

We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and we have disclosed to the auditors and the audit committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.

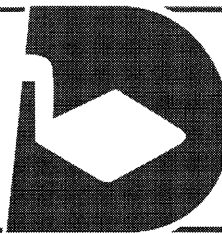
We have indicated to the auditors and the Audit committee

- (1) significant changes in internal control over financial reporting during the year;
- (2) significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and
- (3) instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the listed entity's internal control system over financial reporting.

Place: Hyderabad  
Date: 27.05.2025

  
**D Raghava Chary**  
Chief Financial Officer

  
**P Parvathi**  
Chairperson and Managing Director



DCL: SECY: 2025

Date: 27.05.2025

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

Dear Sir,

**Sub: Disclosure as per the SEBI Circular SEBI/HO/DDHS/DDHS-RACPOD1/P/ CIR/2023/172, Dt.19.10.2023.**

**Ref: Board Meeting Intimation on 19.05.2025 and update on 22.05.2025.  
Outcome of the Board Meeting on 27.05.2025.**

In continuation to our submission of Audited Financial Results of the Company for the quarter and year ended 31<sup>st</sup> March 2025, we would like to furnish the following details as per the SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 dated October 19, 2023, issued w.r.t. Ease of doing business and development of corporate bond markets revision in the framework for fund raising by issuance of debt securities by Large Corporates (LCs):

SI No	Particulars	(Rs. In Crores)
1	Outstanding Qualified Borrowings at the start of the financial year	389.70
2	Outstanding Qualified Borrowings at the end of the financial year	548.36
3	Highest credit rating of the company relating to the unsupported bank borrowings or plain vanilla bonds, which have no structuring/ support built in	CRISIL A / Negative
4	Incremental borrowing done during the year (qualified borrowing)	163.88
5	Borrowings by way of issuance of debt securities during the year	Nil

Thank you,

With regards,

For Deccan Cements Limited

Bikram Keshari Prusty  
Company Secretary  
FCS-7855

