



CIN : L26942TG1979PLC002485
GST No.: 36AABCK1868J1ZB

KAKATIYA CEMENT SUGAR & INDUSTRIES LIMITED

1-10-140.1, 'GURUKRUPA' Ashok Nagar, Hyderabad - 500 020.

REF:KCSIL:SEC:2022:

November 10, 2022

1. BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
MUMBAI - 400 001.
2. The Manager,
Listing Department,
National Stock Exchange of India Ltd.,
Exchange Plaza, 5th Floor,
Plot No.C/1, G Block,
Bandra-Kurla Complex, Bandra (E),
MUMBAI - 400 051.

Dear Sir,

Sub : Outcome of the Board Meeting.

Ref : Scrip Code : 500234 (BSE) / KAKATCEM (NSE)

Please find attached herewith the Unaudited Financial Results (Provisional) for the quarter and half-year ended 30th September, 2022 duly considered and taken on record by the Board of Directors of our Company at the meeting held on 10.11.2022. The Meeting Commenced at 11.00 A.M and concluded at 1.30 P.M.

Also attached herewith is the Limited Review Report under Regulation 33 of SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 issued by M/s. M Anandam & Co., Chartered Accountants, the Statutory Auditors of the Company.

At the Board Meeting, the Board also approved the Re-constitution of the Audit Committee by

- 1) designating Smt. Hima Bindu Myneni (presently a member of the Committee), a Fellow Member of the Institute of Chartered Accountants of India as Chairperson and
- 2) Shri B.V. Subbaiah, the present Chairman as a Member of the Committee.

Kindly find the above in order and take the same on record at the earliest.

Thanking you,

Yours faithfully,
for Kakatiya Cement Sugar & Industries Limited,

V Sessa Sayee
Company Secretary &
Compliance Officer
Encl : a/a

Regd. Off : Phone : 040-27637717, 27633627, Fax : 040-27630172, E-mail : info@kakatiyacements.com

WORKS: CEMENT : Dondapadu, Chintalapalem (Mdl.), Suryapet (Dist.) - 508 246. Phone : 08654-200014, Fax : 08654-296331
SUGAR & POWER : Peruvancha Village, Kalluru Mandal, Khammam Dist. 507 209. Ph: 08761-287207, Fax : 08761-287206

KAKATIYA CEMENT SUGAR AND INDUSTRIES LIMITED
Un Audited Financial Results for the Quarter and half year ended 30th September, 2022

Particulars	Quarter ended			Half year ended		Year ended
	30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	31.03.2022
	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	Audited
I. Revenue from operations	3,369.05	3406.01	3657.56	6,775.06	7,277.10	15,440.31
II. Other Income	312.57	264.78	258.26	577.35	512.96	974.00
III. Total Income (I + II)	3,681.62	3,670.79	3,915.82	7,352.41	7,790.07	16,414.31
IV. Expenses:						
Cost of materials consumed	312.00	316.21	323.79	628.21	642.87	4,396.67
Changes in inventories of						
Finished goods and Work in Progress	308.88	632.20	239.01	941.08	560.06	147.65
Employee benefit expenses	459.71	473.75	469.94	933.46	928.78	1,922.09
Finance costs	53.12	50.41	25.11	103.53	64.01	126.19
Depreciation	56.09	55.69	57.18	111.78	113.74	226.88
Other Expenses	3,016.61	2,098.12	1,743.14	5,114.73	3,390.73	6,739.79
Total Expenses	4,206.42	3,626.38	2,858.18	7,832.80	5,700.18	13,559.27
V. Profit before exceptional items and tax (III - IV)	(524.80)	44.41	1,057.64	(480.39)	2,089.88	2,855.04
VI. Tax expense:						
(1) Current tax	(34.94)	34.94	290.45	-	668.26	861.56
(2) Previous Year Tax	-	-	4.77	-	4.77	77.31
(3) Deferred tax	9.15	(14.18)	5.00	(5.03)	5.00	(20.04)
VII. Profit for the period (VII-VIII)	(499.01)	23.65	757.42	(475.36)	1,411.85	1,936.21
Other Comprehensive Income						
Items that will not be reclassified to statement of profit and loss, net of tax						
(i) Remeasurement of Defined Benefit Plan	-	-	-	-	-	12.76
(ii) Income Tax relating to (i) above that will not be reclassified to statement of profit and Loss	-	-	-	-	-	(3.72)
VIII. Other Comprehensive Income (Net of Tax)	-	-	-	-		9.05
IX. Total Comprehensive Income	(499.01)	23.65	757.42	(475.36)	1,411.85	1,945.26
X. Earning per equity share:						
(1) Basic (Rs.)	(6.42)	0.30	9.74	(6.11)	18.16	24.91
(2) Diluted (Rs.)	(6.42)	0.30	9.74	(6.11)	18.16	24.91

Notes :

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 10.11.2022.
- The above results have been prepared in accordance with the Companies Act (Indian Accounting Standard) Rules 2015, prescribed under Section 133 of the Companies Act, 2013.
- Corresponding Previous year/ period figures are regrouped wherever necessary.

Place : Hyderabad
Date : 10.11.2022



For Kakatiya Cement Sugar & Industries Ltd

P. Veeraiah

P. Veeraiah
Chairman and Managing Director

KAKATIYA CEMENT SUGAR AND INDUSTRIES LIMITED
SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED
UNDER REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS , 2015
(Rs. In lacs)

SL.No.	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	31-03-2022
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	Audited
1	Segment Revenue						
	Sales						
	Cement	2,379.59	2582.90	2706.04	4962.49	5763.05	10984.28
	Sugar	989.47	823.10	951.52	1812.57	1514.05	4724.91
	Power	-	-	222.67	-	666.73	1657.35
	Total	3,369.05	3406.00	3880.23	6775.06	7943.83	17366.54
	Less : Inter segment Revenue	-	-	222.67	-	666.73	1926.23
	Net sales/income from operations	3,369.05	3406.00	3657.56	6,775.06	7277.10	15,440.31
2	Segment Results Profit						
	(+)/(Loss)(-) before tax and interest from each segment						
	Cement	(493.36)	208.30	638.98	(285.06)	1500.33	2,294.91
	Sugar	(25.25)	(163.06)	171.34	(188.31)	(110.84)	(214.89)
	Power	46.93	49.58	272.44	96.51	764.40	901.21
	Total	(471.67)	94.82	1082.75	(376.85)	2153.89	2981.22
	Less :						
	i.Interest	53.12	50.41	25.11	103.53	64.01	126.19
	ii.Other un-allocable expenditure net off	-	-	-	-	-	-
	iii. un-allocable income	-	-	-	-	-	-
	Profit/loss Before Tax	(524.79)	44.41	1057.64	(480.38)	2089.88	2855.03
3	SEGMENT ASSETS						
	Cement	10623.34	9281.81	9051.35	10623.34	9051.35	9283.36
	Sugar	11149.20	11594.79	11574.97	11149.20	11574.97	12108.97
	Power	9976.20	9896.08	9411.54	9976.20	9411.54	9816.84
4	SEGMENT LIABILITIES						
	Cement	2172.34	1,769.98	1979.98	2172.34	1,979.98	1719.92
	Sugar	5004.48	3,698.57	2352.88	5004.48	2,352.88	4208.77
	Power	1709.95	1,709.95	2438.38	1709.95	2,438.38	1709.95

Place : Hyderabad
Date : 10.11.2022



for Kakatiya Cement Sugar and Industries Ltd

P. Veeraiah

P.Veeraiah

Chairman and Managing Director

KAKATIYA CEMENT SUGAR AND INDUSTRIES LIMITED
STATEMENT OF ASSETS AND LIABILITIES AS AT 30-09-2022

(Rs. In lacs)

	PARTICULARS	AS AT 30-09-2022	AS AT 31-03-2022
		UNAUDITED	AUDITED
A	ASSETS:		
1	NON CURRENT ASSETS:		
	a) Property, Plant & Equipment	4613.31	4710.54
2	Financial Assets:		
	i) Investments	0.81	0.56
	II) Other Financial Assets	277.05	193.75
	ii) Other Non-current Assets	13092.53	14397.21
3	CURRENT ASSETS:		
	i) Inventories	3699.15	4942.89
	ii) Financial Assets		
	a) Trade Receivables	1489.89	1437.16
	b) Cash and Cash equivalents	56.53	85.31
	c) Other Bank Balances	4826.54	3270.99
	d) Other Financial Assets	956.13	502.34
	iii) Current Tax Assets	1593.73	1331.67
	iv) Other Current Assets	1143.06	336.74
	TOTAL ASSETS	31748.74	31209.17
B	EQUITY & LIABILITIES		
1	Equity		
	Equity Share Capital	777.39	777.39
	Other Equity	22084.58	22793.15
	LIABILITIES:		
2	Non Current Liabilities:		
	a) Provisions	28.94	23.36
	b) Deferred Tax Liabilities (Net)	923.84	928.87
3	Current Liabilities:		
	Financial Liabilities		
	i) Borrowings	4343.06	3517.35
	ii) Trade Payables		
	a) dues to micro enterprises and small enterprises		
	b) dues to creditors other than micro and small enterprises	848.26	509.50
	iii) Other Financial Liabilities	464.74	301.14
	iv) Other Current Liabilities	2267.93	2352.84
	v) Provisions	10.00	5.58
	TOTAL EQUITY AND LIABILITIES	31748.74	31209.17

Place : Hyderabad
Date : 10.11.2022



for Kakatiya Cement Sugar and
Industries Ltd

P. Veeraiiah

P. Veeraiiah
Chairman and Managing Director

KAKATIYA CEMENT SUGAR AND INDUSTRIES LIMITED
Un audited Cash Flow Statement for the year ended 30th September, 2022

(All amount ₹ in lakhs, unless otherwise stated)

Particulars	Half-Year ended 30th September, 2022 (Un-audited)	Year ended 31st March, 2022 Audited
Cash flow from operating activities		
Profit before tax	(480.39)	2855.04
Adjustments for:		
Depreciation	110.92	226.68
Income on disposal of property, plant and equipment	(37.75)	-
Finance costs	103.53	126.19
Loss/Gain in the value of investmets	(0.25)	0.06
Interest income	(539.60)	(974.00)
Operating Profit before working capital changes	(843.54)	2233.97
Change in operating assets and liabilities		
(Increase)/ Decrease in Inventories	1243.74	(265.92)
(Increase)/ Decrease in Trade Receivables	(52.73)	(255.02)
(Increase)/ Decrease in other financial assets	(453.79)	266.48
(Increase)/ Decrease in Current Tax assets	(57.03)	(486.29)
(Increase)/ Decrease in Other Current assets	(806.32)	344.52
Increase/ (Decrease) in Trade payables	338.76	(85.23)
Increase / (Decrease) in other financial liabilities	163.60	21.91
Increase/ (Decrease) in Other Current liabilities	(80.49)	(815.85)
Cash Generated from Operations	(547.80)	958.56
Less: Income taxes paid	(200.00)	(1000.00)
Net cash inflow (outflow) from operating activities	(747.80)	(41.44)
Cash flows from investing activities		
Payments for property, plant and equipment	(13.69)	(14.86)
Proceeds from sale of Property, plant and equipment	37.75	-
(Increase)/ Decrease in Fixed deposits	(1555.55)	6834.18
Interest Income	539.60	974.00
(Increase)/Decrease in Other Financial Non Current Asset	(83.30)	0.19
(Increase)/Decrease in Other Non-Current Liabilities	0.55	(27.94)
(Increase)/ Decrease in Other Non-Current Assets	1304.69	(7,804.17)
Net cash inflow (outflow) from investing activities	230.05	(38.61)
Cash flow from financing activities		
Repayment of current borrowings including interest	825.71	423.75
Interest Paid	(103.53)	(126.19)
Dividend paid to company's shareholders	(233.21)	(233.21)
Net cash inflow (outflow) from financing activities	488.97	64.34
Net increase (Decrease) in cash and cash equivalents	(28.78)	(15.71)
Cash and Cash equivalents at the beginning of the year	85.31	101.02
Cash and Cash equivalents at the end of the year	56.53	85.31

Notes to cash flow statement

1 Components of cash and cash equivalents

Balances with banks	52.29	82.61
Cash on hand	4.24	2.70

Cash and cash equivalents considered in the cash flow statement

56.53 **85.31**

2 The above cash flow statement has been prepared under the 'Indirect method' as set out in Indian Accounting Standard - 7 Statement of Cash Flows.

Place: Hyderabad
Date : 10.11.2022



For Kakatiya Cement Sugar & Industries Ltd

P. Veeraiah

P.Veeraiah

Chairman and Managing Director

KAKATIYA CEMENT SUGAR AND INDUSTRIES LIMITED
1-10-140/1, GURUKRUPA, ASHOK NAGAR, HYDERABAD-500 020
CIN L26942TG1979PLC002485 Website : www.kakatiyacements.com
Extract of the unaudited financial results for the quarter ended 30-09-2022

(Rs.in Lacs)

Sl. No	Particulars	Quarter ended 30-09-2022	Quarter ended 30-09-2021	6 Months ended 30-09-2022	6 Months ended 30-09-2021	Year ended 31-03-2022
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	Audited
1	Total income from operations (net)	3369.05	3,657.56	6,775.06	7,277.10	15440.31
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	(524.80)	1057.64	(480.39)	2,089.88	2855.04
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	(524.80)	1,057.64	(480.39)	2,089.88	2855.04
4	Net Profit for the period after tax (after Extraordinary items)	(499.01)	757.42	(475.36)	1,411.85	1936.21
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(499.01)	757.42	(475.36)	1,411.85	1,945.26
6	Equity Share Capital	777.39	777.39	777.39	777.39	777.3858
7	Reserves (excluding Revaluation Reserve as shown in the Balance Sheet of previous year)	-	-	-	-	22,793.15
8	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations) - 1. Basic:(Rs.) 2. Diluted:(Rs.)	(6.42)	9.74	(6.11)	18.16	24.91

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 10.11.2022
- The above results have been prepared in accordance with the Companies Act (Indian Accounting Standard) Rules 2015, prescribed under Section 133 of the Companies Act, 2013 .
- These Financial Results are published pursuant to Regulation 47 (1)(b) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015
- The above is an extract of the detailed format of Financial Results for the Quarter ended 30.09.2022 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the said Half-yearly Financial Results are available on the websites of BSE Ltd, National Stock Exchange of India Ltd at www.bseindia.com and at www.nseindia.com and the Company's website at www.kakatiyacements.com.

Place : Hyderabad
Date : 10.11.2022



For Kakatiya Cement Sugar & Industries Ltd

P. Veeraiah

P.Veeraiah

Chairman 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
Kakatiya Cement Sugar & Industries Limited

1. We have reviewed the accompanying statement of unaudited financial results of Kakatiya Cement Sugar & Industries Limited (the "Company") for the quarter ended 30th September, 2022 and year to date results for the period 1st April, 2022 to 30th September, 2022 (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.



5. The unaudited financial results for the comparative corresponding quarter ended 30th September, 2021, quarter ended 30th June 2022 and audited financial results for the quarter and year ended 31st March, 2022 included in the financial results, are based on the previously issued results of the Company reviewed/audited by the predecessor auditor, whose review/audit reports dated 11.11.2021, 11.08.2022 and 25.05.2022 expressed an unmodified opinion on those financial results.

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



A.V Sadasiva

Partner

Membership Number: 018404

UDIN: 22018404BCRXGN3575

Place: Secunderabad

Date: 10th November, 2022

