



CIN : L26942TG1979PLC002485
GST No.: 36AABCK1868J1ZB

KAKATIYA CEMENT SUGAR & INDUSTRIES LIMITED

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

REF:KCSIL:SEC:2022:

May 25, 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 : Audited Financial Results for the Quarter and year ended 31st March 2022.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), 2015, we are uploading the Audited financial Results for the Quarter and year ended 31st March, 2022 duly approved by the Board at its meeting held on 25th May, 2022 together with Auditors Report for the Quarter and year to date Results.

The company's declaration to the effect that the Statutory Auditors have furnished an unmodified report in respect of the Audited financial results for the quarter and year ended 31st March, 2022 is also attached herewith.

The Meeting Commenced at 10.00 A.M and concluded at 12.30 P.M.

The Results are also being published in the news papers in the prescribed format under Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This is for your information and record.

Thanking you,

Yours faithfully,
for Kakatiya Cement Sugar & Industries Limited,

V Sesa Suresh
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
Audited Financial Results for the Quarter and Year ended 31-03-2022

(Rs in lacs)

Particulars	Quarter ended			Year ended	
	31-03-2022	31-12-2021	31-03-2021	31.03.2022	31.03.2021
	(Audited)	(UnAudited)	(Audited)	(Audited)	(Audited)
I. Revenue from operations	3,887.31	4275.90	2705.63	15,440.31	12,280.07
II. Other Income	206.11	254.93	187.87	974.00	1,086.39
III.Total Income (I + II)	4,093.42	4,530.82	2,893.50	16,414.31	13,366.46
IV. Expenses:					
Cost of materials consumed	805.83	2947.97	657.92	4,396.67	3,055.93
Changes in inventories of Finished goods and Work in Progress	767.85	(1,180.26)	(56.18)	147.65	610.66
Employee benefit expenses	526.96	466.35	588.99	1,922.09	2,004.13
Finance costs	51.11	11.07	64.49	126.19	225.12
Depreciation	55.98	57.16	63.28	226.88	252.45
Other Expenses	1,784.98	1564.08	1,207.83	6,739.79	5,761.75
Total Expenses	3,992.71	3,866.37	2,526.32	13,559.27	11,910.02
V. Profit before exceptional items and tax (III - IV)	100.71	664.45	367.18	2,855.04	1,456.44
VI. Exceptional items					
Wheeling charges	-	-	-	0.00	545.83
VII. Profit/(Loss) Before Tax (V-VI)	100.71	664.45	367.18	2,855.04	910.61
VIII. Tax expense:					
(1) Current tax	19.99	173.31	116	861.56	436.00
(2) Previous Year Tax Expense	72.54	0.00	456.87	77.31	378.99
(3) Deferred tax	(30.04)	5.00	(7.88)	(20.04)	(29.73)
IX. Profit for the period (VII-VIII)	38.22	486.14	(197.81)	1,936.21	125.35
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	-	0.04	12.76	0.04
(ii)Income Tax relating to (i) above that will not be reclassified to statement of profit and Loss	(3.72)	-	(0.01)	(3.72)	(0.01)
X. Other Comprehensive Income (Net of Tax)	9.05	-	0.03	9.05	0.03
XI. Total Comprehensive Income (after Tax)	47.27	486.14	(197.78)	1,945.26	125.38
XII. Earning per equity share:					
(1) Basic (Rs.)	0.49	6.25	(2.54)	24.91	1.61
(2) Diluted (Rs.)	0.49	6.25	(2.54)	24.91	1.61

Notes :

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 25.05.2022.
- The Board has recommended dividend at Rs.3.00 per share (Face value of Rs.10 each) for the year ended 31st March, 2022.
- The figures of the fourth quarter are the balancing figures between the audited figures for the year in respect of full financial year and the un-audited results upto the end of third quarter.
- Comparative figures have been regrouped/reclassified to conform to the current period's/year's presentation.
- 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 and Other Recognised Accounting practices and Policies to the extent applicable.

Place : Hyderabad
Date :25.05.2022



Kakatiya Cement Sugar & Industries Ltd

P. Veeraiyah
P.Veeraiyah

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			12 MONTHS ENDED	
		31-03-2022	31-12-2021	31-03-2021	31-03-2022	31-03-2021
		Audited	Un-Audited	Audited	Audited	Audited
1	Segment Revenue					
	Sales					
	Cement	2,563.08	2658.15	2573.97	10984.28	10351.26
	Sugar	1,345.34	1865.52	118.28	4724.91	2020.63
	Power	320.68	669.94	440.11	1657.35	919.39
	Total	4,229.10	5193.61	3132.35	17366.54	13291.28
	Less : Inter segment Revenue	341.79	917.71	426.72	1926.23	1011.21
	Net sales/income from operations	3,887.31	4275.90	2705.63	15,440.31	12,280.07
2	Segment Results Profit					
	(+)/(Loss)(-) before tax and interest from each segment					
	Cement	211.25	583.33	241.46	2,294.91	2,734.45
	Sugar	6.39	(110.44)	(4.71)	(214.89)	(685.37)
	Power	(65.82)	202.63	194.92	901.21	(913.35)
	Total	151.82	675.52	431.66	2,981.23	1135.73
	Less :					
	i. Interest	51.11	11.07	64.49	126.19	225.12
	ii. Other un-allocable expenditure net off					
	iii. un-allocable income					
	Total Profit Before Tax	100.71	664.45	367.18	2855.04	910.61
3	SEGMENT ASSETS					
	Cement	9283.36	8788.12	8105.23	9283.36	8105.23
	Sugar	12108.97	12839.90	12595.07	12108.97	12595.07
	Power	9816.84	9793.90	9276.51	9816.84	9276.51
	Total:	31209.17	31421.92	29976.81	31209.17	29976.81
4	SEGMENT LIABILITIES					
	Cement	1719.92	1,836.85	1993.25	1719.92	1993.25
	Sugar	4208.77	3,627.14	3690.41	4208.77	3690.41
	Power	1709.95	2,438.38	2438.38	1709.95	2438.38
	Total:	7638.64	7,902.37	8122.04	7638.64	8122.04

Place : Hyderabad
Date : 25.05.2022



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 31-03-2022

(Rs. In lacs)

	PARTICULARS	AS AT	AS AT
		31-03-2022	31-03-2021
		AUDITED	AUDITED
A	ASSETS:		
1	NON CURRENT ASSETS:		
	a) Property, Plant & Equipment	4710.54	4922.36
	b) Capital Work-in-Progress		
2	Financial Assets:		
	i) Investments	0.56	0.62
	II) Other Financial Assets	193.75	193.94
	ii) Other Non-current Assets	14397.21	6593.04
3	CURRENT ASSETS:		
	i) Inventories	4942.89	4676.98
	ii) Financial Assets		
	a) Trade Receivables	1437.16	1182.14
	b) Cash & Cash equivalent	85.31	101.02
	c) Other Bank Balances	3270.99	10105.17
	d) Other Financial Assets	502.34	768.82
	iii) Current Tax Assets	1331.67	751.45
	iv) Other Current Assets	336.74	681.27
	TOTAL	31209.17	29976.81
B	EQUITY & LIABILITIES		
1	Equity		
	Equity	777.39	777.39
	Other Equity	22793.15	21077.39
	LIABILITIES:		
2	Non Current Liabilities:		
	a) Borrowings		-
	b) Provisions	23.36	31.26
	c) Deferred Tax Liability (Net)	928.87	948.91
	d) Other Non-current Liabilities		
3	Current Liabilities:		
	Financial Liabilities		
	i) Borrowings	3517.35	3093.61
	ii) Trade Payables	509.50	594.74
	iii) Other Financial Liabilities	301.14	279.24
	iv) Other Current Liabilities	2352.84	3169.41
	v) Provisions	5.58	4.87
	TOTAL	31209.17	29976.81

Place : Hyderabad

Date : 25.05.2022



Kakatiya Cement Sugar and Industries Ltd

P. Veeraiah

P. Veeraiah

Chairman and Managing Director

KAKATIYA CEMENT SUGAR AND INDUSTRIES LIMITED
Cash Flow Statement for the year ended 31st March, 2022

(Rs in lacs)

Particulars	Year ended 31st March, 2022	Year ended 31st March, 2021
Cash flow from operating activities		
Profit before tax	2855.04	910.61
Depreciation	226.68	252.45
Finance costs	126.19	225.12
Loss/Gain in the value of investmets	0.06	(0.11)
Interest income	(974.00)	(1,086.39)
Operating Profit before working capital changes	2233.97	301.66
Change in operating assets and liabilities		
(Increase)/ Decrease in Inventories	(265.92)	1005.57
(Increase)/ Decrease in Trade Receivables	(255.02)	60.35
(Increase)/ Decrease in other financial assets	266.48	(308.24)
(Increase)/ Decrease in Current Tax assets	(486.29)	258.14
(Increase)/ Decrease in Other Current assets	344.52	(265.58)
Increase/ (Decrease) in Trade payables	(85.23)	(94.58)
Increase / (Decrease) in other financial liabilities	21.91	28.57
Increase/ (Decrease) in Other Current liabilities	(815.85)	655.53
Cash Generated from Operations	958.56	1641.42
Less: Income taxes paid	(1000.00)	(340.00)
Net cash inflow (outflow) from operating activities	(41.44)	1301.42
Cash flows from investing activities		
Payments for property, plant and equipment	(14.86)	(83.61)
Proceeds from sale of Property, plant and equipment	-	4.64
(Increase)/ Decrease in Fixed deposits	6834.18	(8071.09)
Interest Income	974.00	1086.39
(Increase)/Decrease in Other Non-Current Liabilities	(27.75)	
(Increase)/ Decrease in Other Non-Current Assets	(7,804.17)	8,167.74
Net cash inflow (outflow) from investing activities	(38.61)	1104.07
Cash flow from financing activities		
Repayment of current borrowings including interest	423.74	(1923.81)
Interest Paid	(126.19)	(225.12)
Dividend paid to company's shareholders	(233.21)	(233.21)
Net cash inflow (outflow) from financing activities	64.34	(2382.14)
Net increase (Decrease) in cash and cash equivalents	(15.71)	23.36
Cash and Cash equivalents at the beginning of the year	101.02	77.66
Cash and Cash equivalents at the end of the year	85.31	101.02

Notes to cash flow statement

1 Components of cash and cash equivalents

Balances with banks	82.61	97.81
Cash on hand	2.70	3.21
Cash and cash equivalents considered in the cash flow statement	85.31	101.02

- 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.



Kakatiya Cement Sugar & Industries Ltd

P.Veeraiah

Chairman & Managing Director

Place: Hyderabad
Date : 25.05.2022

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 audited financial results for the quarter and year ended 31-03-2022

(Rs.in Lacs)

Sl. No	Particulars	Quarter ended 31-03-2022	Year ended 31-03-2022	Year Ended 31-03-2021	Quarter ended 31-03-2021
1	Total income from operations (net)	3887.31	15440.31	12280.07	2705.63
2	Net Profit / (Loss) for the period (beforeTax, Exceptional and/or Extraordinary items)	100.71	2855.04	1456.44	367.18
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	100.71	2855.04	910.61	367.18
4	Net Profit for the period after tax (after Extraordinary items)	38.22	1936.21	125.35	(197.81)
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	47.27	1,945.26	125.38	(197.78)
6	Equity Share Capital	777.39	777.3858	777.39	777.39
7	Reserves (excluding Revaluation Reserve as shown in the Balance Sheet of previous year)		22,793.15	21077.39	
8	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations) - 1. Basic:(Rs.) 2. Diluted:(Rs.)	0.49	24.91	1.61	(2.54)

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 25.05.2022
- In terms of Sec.133 of the Companies Act, 2013, the company has adopted Indian Accounting Standards (Ind. AS) w.e.f., 1st April 2017 and these financial results have been prepared in accordance with the above said Ind AS.
- 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 Quarterly and Year ended 31.03.2022 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the said Quarterly and Year 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.
- The Board has recommended a dividend of Rs.3.00 per share (Face Value of Rs.10 each) for the year ended 31.03.2022.

Place : Hyderabad
Date : 25.05.2022



P. Veeraiah
P.Veeraiah
Chairman and Managing Director



CIN : L26942TG1979PLC002485
GST No.: 36AABCK1868J1ZB

KAKATIYA CEMENT SUGAR & INDUSTRIES LIMITED

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

REF:KCSIL:SEC:2022:

May 25, 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 : Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

DECLARATION


We, V Sessa Sayee, Company Secretary & Compliance Officer and M Bhavani Dattu, Chief Financial Officer of Kakatiya Cement Sugar and Industries Limited (CIN:L26942TG1979PLC002485) having Registered office at 1-10-140/1, GURUKRUPA, Ashok Nagar, Hyderabad - 500020, India, hereby declare that, the Statutory Auditors of the company, M/s. Ramanatham & Rao., Chartered Accountants, Hyderabad have issued an Audit Report with unmodified opinion on Audited Financial Results of the company for the quarter and year ended 31st March, 2022.

This declaration is given in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations,2016 vide notification No.SEBI/LAD-NRO/GN/201617/001 dated 25th May, 2016 and Circular No.DIR/CFD/CMD/56/2016 dated 27th May, 2016.

Kindly take this declaration on record.

Yours Sincerely

For Kakatiya Cement Sugar & Industries Limited


V Sessa Sayee
Company Secretary &
Compliance Officer




M Bhavani Dattu
Chief Financial Officer

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



Independent Auditor's Report on the Quarterly and Year to Date Financial Results of Kakatiya Cement Sugar and Industries Limited Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
Kakatiya Cement Sugar and Industries Limited

Report on the audit of the Financial Results

Opinion

We have audited the accompanying quarterly financial results of Kakatiya Cement Sugar and Industries Limited (the Company) for the quarter ended 31st March, 2022 and the year-to-date results for the period from 1st April, 2021 to 31st March, 2022, 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 ("Listing Regulations").

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

- i. are presented in accordance with the requirements of Regulation 33 of the Listing 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 and other comprehensive income and other financial information for the quarter ended 31st March, 2022 as well as the year-to-date results for the period from 1st April, 2021 to 31st March, 2022.

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 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 on the financial results.



Management's Responsibilities for the Financial Results

These quarterly financial results as well as the year-to-date financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these 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 Listing 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the 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 Financial Results

Our objectives are to obtain reasonable assurance about whether the 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 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 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the financial results 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 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 financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements 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 financial statements.

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 financial results include the results for the quarter ended 31st March, 2022 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 Ramanatham & Rao
Chartered Accountants
(FRN: S-2934)


C. Kameshwar Rao
Partner
Membership No.024363
UDIN: 22024363AJNYFU8497

Place : Hyderabad
Date : 25.05.2022

