



# KAKATIYA CEMENT SUGAR & INDUSTRIES LIMITED

1-10-140/1, 'GURUKRUPA', Ashok Nagar, Hyderabad - 500 020.

REF:KCSIL:SEC:2019:

February 9, 2019

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.

Please find enclosed:

Q3 : Unaudited Financial Results (Provisional) for the quarter ended 31<sup>st</sup> December, 2018.

The Unaudited Financial Results (Provisional) for the Quarter ended 31<sup>st</sup> December, 2018 are duly considered and taken on record by the Board of Directors at their meeting held on 09.02.2019. The copies of the Financial Statements are attached herewith. The Meeting Commenced at 10.30 A.M and concluded at 1.00 P.M.

## Limited Review Report

The Limited Review Report under Regulation 33 of SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 issued by M/s. Ramanatham & Rao., Chartered Accountants, Secunderabad is attached herewith for your record.

Kindly acknowledge the receipt.

Thanking you,

Yours faithfully,  
for KAKATIYA CEMENT SUGAR & INDUSTRIES LIMITED,

B K PRASAD  
GENERAL MANAGER  
AND COMPANY SECRETARY

Encl : a/a

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

WORKS : CEMENT : Srinivasanagar, Jaggayyapet, Krishna Dist.- 521 175. 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 Nine Month Period ended 31st Dec. 2018

Rs in lacs

Particulars	Quarter ended			9 Month Period ended		Year ended
	31-12-2018	30-09-2018	31-12-2017	31-12-2018	31-12-2017	31-03-2018
	(UnAudited)	(UnAudited)	(UnAudited)	(UnAudited)	(UnAudited)	(Audited)
I. Revenue from operations	3,123.25	2,860.14	3,538.10	7,640.39	14,798.62	15,462.85
II. Other Income	269.53	289.14	536.24	850.17	1,084.94	1,817.25
<b>III. Total Income (I + II)</b>	<b>3,392.78</b>	<b>3,149.28</b>	<b>4,074.34</b>	<b>8,490.56</b>	<b>15,883.56</b>	<b>17280.10</b>
<b>IV. Expenses:</b>						
Cost of materials consumed	2,601.52	258.14	1,899.51	3,105.22	2,470.56	5,396.16
Excise Duty	-	-	-	-	374.74	374.74
Changes in inventories of Finished goods and Work in Progress	(674.80)	1,035.65	1,784.37	103.07	6,200.45	3,404.11
Employee benefits expense	410.35	423.14	394.36	1,267.68	1,305.63	1,768.88
Finance cost	114.83	134.78	92.70	392.21	190.78	250.44
Depreciation	87.79	88.27	60.54	254.31	179.85	218.11
Other Expenses	1,088.38	967.11	296.57	3,528.19	3,342.50	4,385.64
<b>Total Expenses</b>	<b>3,628.09</b>	<b>2,907.09</b>	<b>4,528.05</b>	<b>8,650.70</b>	<b>14,064.51</b>	<b>15798.07</b>
<b>V. Profit before tax (III - IV)</b>	<b>(235.31)</b>	<b>242.19</b>	<b>(453.71)</b>	<b>(160.14)</b>	<b>1,819.05</b>	<b>1482.03</b>
<b>VI. Tax expense:</b>						
(1) Current tax	(0.00)	27.92	0.00	27.92	767.63	316.29
(2) Deferred tax	(2.04)	(1.48)	107.55	(4.48)	94.30	117.78
<b>VII. Profit for the period (V-VI)</b>	<b>(233.27)</b>	<b>215.75</b>	<b>(561.26)</b>	<b>(183.58)</b>	<b>957.12</b>	<b>1,047.96</b>
<b>VIII. Other Comprehensive Income</b>						
Items that will not be reclassified to statement of profit and loss, net of tax						
(i) Actuarial Gains	(15.95)	(52.45)	1.75	(47.85)	5.25	63.80
(ii) Income Tax relating to items that will not be reclassified to statement of profit and Loss	4.60	13.80	-	13.80	-	(18.86)
<b>VIII. Other Comprehensive Income (Net of Tax)</b>	<b>(11.35)</b>	<b>(38.65)</b>	<b>1.75</b>	<b>(34.05)</b>	<b>5.25</b>	<b>44.94</b>
<b>IX. Total Comprehensive Income (after Tax)</b>	<b>(244.62)</b>	<b>177.10</b>	<b>(559.51)</b>	<b>(217.63)</b>	<b>962.37</b>	<b>1,092.90</b>
<b>X. Earning per equity share:</b>						
(1) Basic (Rs.)	(3.00)	2.78	(7.22)	(2.36)	12.38	13.48
(2) Diluted (Rs.)	(3.00)	2.78	(7.22)	(2.36)	12.38	13.48

**Notes :**

1. The above results for the quarter and nine-month period ended 31.12.2018 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 09th February 2019

2. Effective July 01, 2017, sales are recorded net of GST whereas earlier sales were recorded gross of excise duty which form part of expenses. Revenue from operations for the nine-month period ended December 31, 2017 and year ended March 31, 2018 is presented inclusive of Excise Duty, Where applicable. The Net revenue from Operations (Net of GST/Excise Duty) as applicable is stated below.

Particulars	(Rs. In Lacs)					
	Quarter Ended 31-12-2018 (Unaudited)	Quarter Ended 30-09-2018 (Unaudited)	Quarter Ended 31-12-2017 (Unaudited)	Nine-Month period Ended 31-12-2018 (Unaudited)	Nine-Month period Ended 31-12-2017 (Unaudited)	Year Ended 31-03-2018 (Audited)
Net Revenue from Operations	3,123.25	2,860.14	3,538.10	7,640.39	14,423.88	15,088.11

3. The financial results of the company have been prepared in accordance with IND AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.

4. Corresponding Previous year/period figures are regrouped wherever necessary

Place : Hyderabad  
Date : 09-February-19



for Kakatiya Cement Sugar and 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			9 MONTH PERIOD ENDED		YEAR ENDED
		31-12-2018	30-09-2018	31-12-2017	31-12-2018	31-12-2017	31-03-2018
		(UnAudited)	(UnAudited)	(UnAudited)	(UnAudited)	(UnAudited)	(Audited)
<b>1</b>	<b>Segment Revenue</b>						
	Sales						
	Cement	1,495.86	1,450.30	914.92	4141.64	6135.89	6526.83
	Sugar	1,840.46	1,261.59	2731.03	3563.56	8770.58	9034.38
	Power	742.47	726.79	217.99	1469.26	823.55	1380.57
	Total	4,078.79	3,438.69	3863.94	9174.46	15730.02	16941.78
	Less : Inter segment Revenue	955.54	578.53	325.83	1534.07	931.39	1478.93
	Net sales/income from operations	3,123.25	2,860.16	3538.11	7640.39	14798.63	15462.85
<b>2</b>	<b>Segment Results Profit</b>						
	(+)/(Loss)(-) before tax and interest from each segment						
	Cement	10.15	(15.37)	(398.71)	142.06	705.38	744.97
	Sugar	(580.62)	(71.69)	55.51	(846.47)	847.12	37.94
	Power	449.99	464.03	(17.80)	936.49	457.34	949.56
	Total	(120.48)	376.96	(361.00)	232.08	2,009.84	1,732.47
	Less :						
	i. Interest	114.83	134.78	92.70	392.21	190.78	250.44
	ii. Other un-allocable expenditure net off						
	iii. un-allocable income						
	Total Profit Before Tax	(235.31)	242.19	(453.71)	(160.14)	1819.05	1482.03
<b>3</b>	<b>SEGMENT ASSETS</b>						
	Cement	9956.15	10159.11	8531.85	9956.15	8531.85	8993.69
	Sugar	12639.86	11971.46	8864.52	12639.86	8864.52	13308.05
	Power	9359.63	9120.88	8769.55	9359.63	8769.55	9218.88
<b>4</b>	<b>SEGMENT LIABILITIES</b>						
	Cement	1565.35	2201.78	1447.90	1565.35	1447.90	1612.90
	Sugar	7937.23	6366.47	1647.59	7937.23	1647.59	7017.56
	Power	866.23	866.18	834.09	866.23	834.09	866.16

Place : Hyderabad  
 Date : 09.02.2019



for Kakatiya Cement Sugar and Industries Ltd

*P. Veeraiiah*

P. Veeraiiah

Chairman and Managing Director

KAKATIYA CEMENT SUGAR AND INDUSTRIES LIMITED  
1-10-140/1, GURUKRUPA, ASHOKNAGAR, HYDERABAD-500 020  
CIN L26942TG1979PLC002485 Website : www.kakatiyacements.com  
Extract of the un-audited financial results for the quarter ended 31.12.2018

Rs.in Lacs

Sl.NO	Particulars	Quarter ended 31.12.2018 (Unaudited)	Quarter ended 31.12.2017 (Unaudited)	9 Month period ended 31.12.2018 (Unaudited)	9 Month period ended 31.12.2017 (Unaudited)	Year Ended 31.03.2018 (Audited)
1	Total income from operations (net)	3123.25	3538.10	7640.39	14798.62	15462.85
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	(235.31)	(453.71)	(160.14)	1819.05	1482.03
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	(235.31)	(453.71)	(160.14)	1819.05	1482.03
4	Net Profit for the period after tax (after Extraordinary items)	(233.27)	(561.26)	(183.58)	957.12	1047.96
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income	(244.62)	(559.51)	(217.63)	962.37	1092.90
6	Equity Share Capital	777.39	777.39	777.39	777.39	777.39
7	Reserves (excluding Revaluation Reserve as shown in the Balance Sheet of previous year)					21246.61
8	Earnings Per Share (of Rs. 10/- each) (for	(3.00)	(7.22)	(2.36)	12.38	13.48

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 09.02.2019.
- 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 Unaudited Financial Results for the Quarterly and Nine-Month period ended 31.12.2018 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 Nine-month period 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 : 09.02.2019



for Kakatiya Cement Sugar and Industries Ltd

*P. Veeraiyah*

P.Veeraiyah

Chairman and Managing Director





INDEPENDENT AUDITORS' REVIEW REPORT ON INTERIM FINANCIAL RESULTS

To

The Board of Director of Kakatiya Cement Sugar and Industries Limited

We have reviewed the accompanying Statement of Unaudited Financial Results of M/s.Kakatiya Cement sugar and Industries Limited for the Quarter ended 31<sup>st</sup> December, 2018 (the Statement).

This statement is the responsibility of the company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim financial Reporting" (ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules and issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

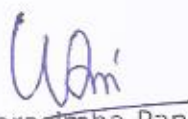
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410 'Review of Interim Financial Information Performed by the independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatements. 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.

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 read with SEBI Circular No.CIR/CFD /FAC/612/2016 dated 5<sup>th</sup> July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Hyderabad  
Date: 09.02.2019

For Ramanatham & Rao  
Chartered Accountants  
FRN.S-2934



  
V.Narasimha Pani  
Partner  
Member Ship No.204332.