



CIN: L26942TG1979PLC002485

GST No.: 36AABCK1868J1ZB

# KAKATIYA CEMENT SUGAR & INDUSTRIES LIMITED

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

REF:KCSIL:SEC:2019:

November 6, 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 attached herewith the **Unaudited Financial Results (Provisional) for the quarter ended 30<sup>th</sup> September, 2019** duly considered and taken on record by the Board of Directors of our Company at the meeting held on 06.11.2019. The Meeting Commenced at 10.30 A.M and concluded at 2.30 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. Ramanatham & Rao, Chartered Accountants and Statutory Auditors of the company.

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](mailto: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 Six Months ended 30-09-2019

Rs in lacs

Particulars	Quarter ended			6 Months ended		Year ended
	30-09-2019	30-06-2019	30-09-2018	30-09-2019	30-09-2018	31-03-2019
	(UnAudited)	(UnAudited)	(UnAudited)	(UnAudited)	(UnAudited)	(Audited)
I. Revenue from operations	4,348.87	5,969.94	2,860.14	10,318.81	4,517.14	11,061.43
II. Other Income	280.79	307.78	289.14	588.56	580.64	1,283.28
<b>III.Total Income (I + II)</b>	<b>4,629.65</b>	<b>6,277.72</b>	<b>3,149.28</b>	<b>10,907.37</b>	<b>5,097.78</b>	<b>12344.71</b>
<b>IV. Expenses:</b>						
Cost of materials consumed	229.56	293.43	258.14	522.99	503.70	6,038.23
Changes in inventories of Finished goods and Work in Progress	2,316.46	2,795.55	1,035.65	5,112.00	777.87	(1,872.31)
Employee benefit expenses	441.01	456.77	423.14	897.78	857.33	1,842.03
Finance cost	60.61	115.90	134.78	176.51	277.38	565.08
Depreciation	60.31	59.87	88.27	120.17	166.52	242.27
Other Expenses	1,366.04	1,814.87	967.11	3,180.91	2,439.81	5,159.22
<b>Total Expenses</b>	<b>4,473.99</b>	<b>5,536.38</b>	<b>2,907.09</b>	<b>10,010.37</b>	<b>5,022.61</b>	<b>11974.51</b>
<b>V. Profit before tax (III - IV)</b>	<b>155.67</b>	<b>741.34</b>	<b>242.19</b>	<b>897.00</b>	<b>75.17</b>	<b>370.20</b>
<b>VI. Tax expense:</b>						
(1) Current tax	65.19	234.81	27.92	300.00	27.92	97.33
(2) Deferred tax	(24.93)	(25.38)	(1.48)	(50.31)	(2.44)	(242.87)
<b>VII. Profit for the period (V-VI)</b>	<b>115.41</b>	<b>531.90</b>	<b>215.75</b>	<b>647.31</b>	<b>49.69</b>	<b>515.74</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	45.00		52.45	45.00	31.90	130.33
(ii) Income Tax relating to items that will not be reclassified to statement of profit and Loss	(13.10)		(13.80)	(13.10)	(9.20)	(37.95)
<b>IX. Other Comprehensive Income (Net of Tax)</b>	<b>31.90</b>	<b>-</b>	<b>38.65</b>	<b>31.90</b>	<b>22.70</b>	<b>92.38</b>
<b>X. Total Comprehensive Income (after Tax)</b>	<b>83.52</b>	<b>531.90</b>	<b>177.10</b>	<b>615.41</b>	<b>26.99</b>	<b>423.36</b>
<b>XI. Earning per equity share:</b>						
(1) Basic (Rs.)	1.48	6.84	2.78	8.33	0.64	6.63
(2) Diluted (Rs.)	1.48	6.84	2.78	8.33	0.64	6.63

Notes :

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 06.11.2019
- Corresponding Previous year/period figures are regrouped wherever necessary.
- 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 : 06.11.2019



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			6 MONTHS ENDED		YEAR ENDED
		30-09-2019	30-06-2019	30-09-2018	30-09-2019	30-09-2018	31-03-2019
		(UnAudited)	(UnAudited)	(UnAudited)	(UnAudited)	(UnAudited)	(Audited)
<b>1</b>	<b>Segment Revenue</b>						
	Sales						
	Cement	2,038.29	2,820.24	1450.30	4858.53	2645.78	6528.30
	Sugar	2,310.58	3,149.70	1261.59	5460.28	1723.10	4652.15
	Power	0.00	0.00	726.79	0.00	726.79	2058.69
	Total	4,348.87	5,969.95	3438.68	10318.81	5095.67	13239.14
	Less : Inter segment Revenue	0.00	0.00	578.53		578.53	2177.71
	Net sales/income from operations	4,348.87	5,969.95	2860.15	10318.81	4517.14	11061.43
<b>2</b>	<b>Segment Results Profit</b>						
	(+)/(Loss)(-) before tax and interest from each segment						
	Cement	228.99	871.84	(15.37)	1,100.84	131.91	721.59
	Sugar	(72.80)	(93.73)	(71.69)	(166.53)	(265.85)	(703.77)
	Power	60.08	79.13	464.03	139.21	486.50	917.46
	Total	216.28	857.24	376.96	1,073.51	352.55	935.28
	Less :						
	i. Interest	60.61	115.90	134.78	176.51	277.38	565.08
	ii. Other un-allocable expenditure net off						
	iii. un-allocable income						
	Total Profit Before Tax	155.67	741.34	242.19	897.00	75.17	370.20
<b>3</b>	<b>SEGMENT ASSETS</b>						
	Cement	8858.88	8891.85	10159.11	8858.88	10159.11	9775.86
	Sugar	9552.78	11331.41	11971.46	9552.78	11971.46	14226.39
	Power	9054.31	9457.42	9120.88	9054.31	9120.88	9276.48
<b>4</b>	<b>SEGMENT LIABILITIES</b>						
	Cement	1447.62	1514.36	2201.78	1447.62	2201.78	1752.91
	Sugar	2609.61	4559.57	6366.47	2609.61	6366.47	8450.97
	Power	908.45	908.45	866.18	908.45	866.18	908.47



for Kakatiya Cement Sugar and Industries Ltd

*P. Veeraiyah*

P.Veeraiyah

Chairman and Managing Director

Place : Hyderabad

Date : 06.11.2019

**KAKATIYA CEMENT SUGAR AND INDUSTRIES LIMITED**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 30-09-2019**

(Rs. In lacs)

	PARTICULARS	AS AT	AS AT
		30-09-2019	31-03-2019
		UN AUDITED	AUDITED
<b>A</b>	<b>ASSETS:</b>		
1	<b>NON CURRENT ASSETS:</b>		
	a) Property, Plant & Equipment	5178.94	5298.62
	b) Capital Work-in-Progress		
2	<b>Financial Assets:</b>		
	i) Investments	0.97	1.50
	ii) Other Non-current Assets	193.85	193.85
3	<b>CURRENT ASSETS:</b>		
	i) Inventories	2757.52	8193.84
	ii) Financial Assets		
	a) Trade Receivables	949.20	1067.79
	b) Cash & Cash equivalent	115.53	159.72
	c) Other Bank Balances	15443.14	15763.15
	d) Other Financial Assets	689.29	376.87
	iii) Current Tax Assets	870.86	1067.18
	iv) Other Current Assets	1266.67	1156.20
	<b>TOTAL</b>	<b>27465.97</b>	<b>33278.73</b>
<b>B</b>	<b>EQUITY &amp; LIABILITIES</b>		
1	<b>Equity</b>		
	Equity	777.39	777.39
	Other Equity	21722.91	21388.99
	<b>LIABILITIES:</b>		
2	<b>Non Current Liabilities:</b>		
	a) Borrowings	-	-
	b) Provisions	249.16	97.67
	c) Deferred Tax Liability (Net)	954.76	1018.37
	d) Other Non-current Liabilities	-	1.38
3	<b>Current Liabilities:</b>		
	<b>Financial Liabilities</b>		
	i) Borrowings	1947.93	7901.59
	ii) Trade Payables	413.51	279.94
	iii) Other Financial Liabilities	87.51	317.70
	iv) Other Current Liabilities	1312.81	1495.71
	<b>TOTAL</b>	<b>27465.97</b>	<b>33278.73</b>

Place : Hyderabad  
Date : 06.11.2019



for 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 period ended 30-09-2019

Rs. In Lacs

Particulars	Half Year ended 30th Sep, 2019	Year ended 31st March, 2019
<b>Cash flow from operating activities</b>		
Profit before adjustments	897.00	370.20
<b>Adjustments for:</b>		
Depreciation and amortisation expense	120.17	242.27
Deferred tax adjustment		
Provision for tax for the current year		
Provision for bad debts written off		
Provision for bad debts		
Provision for inventory		
Loss on disposal of property, plant and equipment		
Property, plant and equipment written off		
Finance costs	176.51	565.08
Interest income	(588.56)	(1283.28)
<b>Operating Profit before working capital changes</b>	<b>605.13</b>	<b>(105.73)</b>
<b>Change in operating assets and liabilities</b>		
(Increase)/ Decrease in Trade Receivables	118.59	141.26
(Increase)/ Decrease in financial assets other than trade receivables	(312.42)	132.58
(Increase)/ Decrease in Current Tax assets	196.32	(614.33)
(Increase)/ Decrease in Other Current assets	(110.47)	12.67
(Increase)/ Decrease in Inventories	5,436.32	(1947.73)
Increase/ (Decrease) in Trade payables	133.57	9.30
Increase / (Decrease) in other financial liabilities	(230.19)	(198.24)
Increase/ (Decrease) in Other Current liabilities	(6,030.06)	423.49
<b>Cash Generated from Operations</b>	<b>(193.22)</b>	<b>(2146.75)</b>
Income taxes paid	(300.00)	(500.00)
<b>Net cash inflow (outflow) from operating activities</b>	<b>(493.22)</b>	<b>(2646.75)</b>
<b>Cash flows from investing activities</b>		
Payments for property plant and equipment	(0.49)	(78.19)
(Increase)/ (Decrease) in Fixed deposits	320.01	318.80
Interest received	588.56	1283.28
Proceeds from sale of property, plant and equipment	-	-
Capital work in progress	-	(29.26)
<b>Net cash inflow (outflow) from investing activities</b>	<b>908.08</b>	<b>1494.63</b>
<b>Cash flow from financing activities</b>		
Repayment of non current borrowings	(1.38)	(205.65)
Interest paid	(176.51)	
Proceeds from current borrowings		1602.92
Dividend paid to company's shareholders (Including corporate dividend tax)	(281.16)	(281.15)
<b>Net cash inflow (outflow) from financing activities</b>	<b>(459.05)</b>	<b>1116.12</b>
<b>Net increase (Decrease) in cash and cash equivalents</b>	<b>(44.19)</b>	<b>(36.00)</b>
<b>Cash and Cash equivalents at the beginning of the year</b>	<b>159.72</b>	<b>195.72</b>
<b>Cash and Cash equivalents at the end of the year</b>	<b>115.53</b>	<b>159.72</b>

Place : Hyderabad  
Date : 06.11.2019



for Kakatiya Cement Sugar and  
Industries Ltd

*P. Veeraiah*

P.Veeraiah

Chairman and Managing Director



Extract of the un-audited financial results for the quarter and six months ended 30-09-2019

Rs.in Lacs

Sl. No	Particulars	Quarter ended 30-09-2019	Quarter ended 30-09-2018	6 Months ended 30-09-2019	6 Months ended 30-09-2018	Year Ended 31-03-2019
1	Total income from operations (net)	4348.87	2860.14	10318.81	4517.14	11061.43
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	155.67	242.19	897.00	75.17	370.20
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	155.67	242.19	897.00	75.17	370.20
4	Net Profit for the period after tax (after Extraordinary items)	115.41	215.75	647.31	49.69	515.74
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income	83.52	177.10	615.41	26.99	423.36
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)					21388.99
8	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations) - 1. Basic:(Rs.) 2. Diluted:(Rs.)	1.48	2.78	8.33	0.64	6.63

Notes:

- 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.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 06.11.2019
- 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 Half-Yearly Financial Results 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](http://www.bseindia.com) and at [www.nseindia.com](http://www.nseindia.com) and the Company's website at [www.kakatiyacements.com](http://www.kakatiyacements.com).

Place : Hyderabad  
Date : 06.11.2019



for Kakatiya Cement Sugar and Industries Ltd

*P. Veeraiah*

P.Veeraiah  
Chairman and Managing Director





**INDEPENDENT AUDITORS' REVIEW REPORT ON INTERIUM  
FINANCIAL RESULTS.**

We have reviewed the accompanying Statement of Unaudited Financial Results of Kakatiya Cement Sugar and Industries Limited for the Quarter ended 30<sup>th</sup> September, 2019(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 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/62/2016 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:06.11.2019

For Ramanatham & Rao  
Chartered Accountants  
Firm Registration No.002934S

  
V Narasimha Pani  
Partner

Member Ship No.204332

UDIN:19204332AAAAAY3937

