



CIN : L26942TG1979PLC002485

KAKATIYA CEMENT SUGAR & INDUSTRIES LIMITED

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

REF:KCSIL:SEC:2018:

February 5, 2018

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 : Board Meeting for considering the unaudited financial results (provisional) for the quarter ended 31st December, 2017.

Please find enclosed:

Q3: Unaudited Financial Results (Provisional) for the quarter ended 31st December, 2017.

Unaudited financial results (Provisional) for the Quarter ended 31st December 2017 duly considered and taken on record by the Board of Directors of our Company at their meeting held on 05.02.2018 are attached herewith. The Meeting Commenced at 10.30 A.M and concluded at 1.15 P.M.

Limited Review Report

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
Unaudited Financial Results for the Quarter ended 31st December, 2017

Rs in lacs

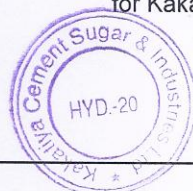
Particulars	Quarter ended			9 months ended	
	31-12-2017	30-09-2017	31-12-2016	upto 31-12-2017	upto 31-12-2016
	(Unaudited)	(Unaudited)	(Ref Note 3)	(Unaudited)	(Ref Note 3)
I. Revenue from operations	3538.10	6243.48	8450.42	14798.62	19182.88
II. Other Income	536.24	299.73	230.44	1084.94	631.41
III. Total Income (I + II)	4074.35	6543.21	8680.86	15883.57	19814.29
IV. Expenses:					
Cost of materials consumed	1899.51	278.08	2921.97	2470.56	3498.90
Excise Duty	-	-	756.84	374.74	1716.87
Changes in inventories of Finished goods and Work in Progress	1784.37	2593.41	961.51	6,200.45	5,218.45
Employee benefits expense	394.36	507.51	463.94	1305.63	1,281.80
Finance cost	92.70	35.80	20.74	190.78	88.63
Depreciation	60.54	59.54	57.69	179.85	176.49
Other Expenses	296.57	1660.29	2011.93	3342.50	5111.16
Total Expenses	4528.05	5134.63	7194.62	14064.51	17092.30
V. Profit before tax (III - IV)	(453.70)	1408.58	1486.24	1819.06	2721.99
VI. Tax expense:					
(1) Current tax	-	594.73	592.33	767.63	947.74
(2) Deferred tax	107.55	(9.54)	-	94.30	0.59
VII. Profit for the period (V-VI)	(561.26)	823.39	893.91	957.13	1773.66
VIII. Other Comprehensive Income (Net of Tax)	1.75	1.75	1.75	5.25	5.25
IX. Total Comprehensive Income (after Tax)	(559.51)	825.14	895.66	962.38	1778.91
X. Earning per equity share:					
(1) Basic	(7.20)	10.61	11.52	12.38	22.88
(2) Diluted	(7.20)	10.61	11.52	12.38	22.88

Notes :

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 5-02-2018
- 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 the financial results have been prepared in accordance with the above said Ind AS. Transition date to Ind AS is 01.04.2016.
- In terms of the Circular No. CIR/CFD/FAC/62/2016, dt. 05.07.2016 of SEBI, the Ind AS compliant unaudited financial results upto the quarter ended 31 Dec 2016 have not been subjected to limited review by Statutory Auditors.
- Reconciliation of net profit under Indian GAAP upto quarter ended 31st December, 2016 with Ind AS is attached to the Financial Statements for the quarter ended 31st December, 2017.
- The performance during 3rd Quarter of 2017-18 is low due to the disconnection of power to Cement division as per closure directives of Central Pollution Control Board

Place : Hyderabad
Date: 05-02-2018

for Kakatiya Cement Sugar and Industries Ltd



P. Veeraiah

P.Veeraiah
Chairman and Managing Director

Kakatiya Cement Sugar and Industries Ltd
Reconciliation of Net Profit under Indian GAAP upto Quarter ended 31st December, 2016

Description	Rs in lacs
Net profit after tax as per IGAAP	1762.61
Add : Fair value adjustment of SEFASU Loan	22.41
Less :	
RE-measurement of cost of net defined benefits liability	8.05
Amortisation of processing charges on SEFASU Loan	4.05
Fair value adjustment of Investments	0.27
Add : Deferred tax	1.01
	1773.66
Add : Other comprehensive income	5.25
Profits as per Ind AS	1778.91

Place : Hyderabad
Date : 05-02-2018



for Kakatiya Cement Sugar and Industries Ltd

P. Veeraiah

P. Veeraiah
Chairman and Managing Director

KAKATIYA CEMENT SUGAR AND INDUSTRIES LIMITED

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

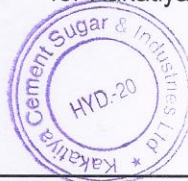
UNDER REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS , 2015

Rs in lacs

SL. NO.	PARTICULARS	QUARTER ENDED			9 MONTHS ENDED	
		31-12-2017	30-09-2017	31-12-2016	31-12-2017	31-12-2016
		UN-AUDITED	UN-AUDITED	UN-AUDITED	UN-AUDITED	UN-AUDITED
1	Segment Revenue					
	Sales					
	Cement	914.92	2174.31	3090.33	6135.89	8891.12
	Sugar	2731.03	4069.17	5578.99	8770.58	10462.79
	Power	217.99	0.00	997.78	823.55	1959.94
	Total	3863.93	6243.48	9667.10	15730.01	21313.85
	Less : Inter segment Revenue	325.83	-	1216.70	931.39	2130.97
	Net sales/income from operations	3538.10	6243.48	8450.40	14798.62	19182.88
2	Segment Results Profit					
	(+)/(Loss)(-) before tax and interest from each segment					
	Cement	(398.71)	590.74	984.13	705.38	2939.51
	Sugar	55.51	836.17	417.35	847.12	(51.80)
	Power	(17.80)	17.45	113.84	457.34	(25.66)
	Total	(361.00)	1,444.36	1515.32	2009.84	2862.05
	Less :					
	i. Interest	92.70	35.80	8.34	190.78	51.41
	ii. Other un-allocable expenditure net off					
	iii. un-allocable income					
	Total Profit Before Tax	(453.70)	1408.56	1506.98	1819.06	2810.63
3	SEGMENT ASSETS					
	Cement	8531.85	7107.77	6488.93	8531.85	6488.93
	Sugar	8864.52	12070.49	12894.33	8864.52	12894.33
	Power	8769.55	8495.36	8839.99	8769.55	8839.99
4	SEGMENT LIABILITIES					
	Cement	1447.90	2796.94	1193.82	1447.90	1193.82
	Sugar	1647.59	1305.50	4495.72	1647.59	4495.72
	Power	834.09	834.07	808.52	834.09	808.52

Place : Hyderabad
Date : 5 Feb 2018

for Kakatiya Cement Sugar and Industries Ltd



P. Veeraiah

P.Veeraiah
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 31st December, 2017

Rs.in Lacs

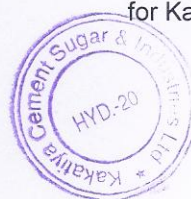
Sl.NO	Particulars	Quarter ended 31 Dec 2017	Nine months ended 31 Dec 2017	Quarter ended 31 Dec 2016
1	Total income from operations (net)	3538.10	14798.62	8450.42
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	(453.70)	1819.06	1,486.24
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	(453.70)	1819.06	1,486.24
4	Net Profit for the period after tax (after Extraordinary items)	(559.51)	962.38	895.66
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(559.51)	962.38	895.66
6	Equity Share Capital	777.39	777.39	777.39
7	Reserves (excluding Revaluation Reserve as shown in the Balance Sheet of previous year)	22254.93	22254.93	22254.93
8	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations) - 1. Basic: 2. Diluted:	(7.20)	12.38	11.52

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 5-02-2018.
- 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 Quarterly and Nine months Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and other disclosure requirements) Regulation, 2015. The full format of the said Quarterly and Nine months Financial Results are available on the websites of Bombay Stock Exchange Ltd and National Stock Exchange Ltd at www.bseindia.com and at www.nseindia.com and the Company's site at www.kakatiyacements.com.
- 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 the financial results have been prepared in accordance with the above said Ind AS. Transition date to Ind AS is 01.04.2016.
- Reconciliation of net profit under Indian GAAP upto quarter ended 31st December, 2016 with Ind AS is attached to the Financial Statements for the quarter ended 31st December, 2017.
- The performance during 3rd Quarter of 2017-18 is low due to the disconnection of power to Cement division as per closure directives of Central Pollution Control Board

Place : Hyderabad

Date : 05-02-2018



for Kakatiya Cement Sugar and Industries Ltd

P. Veeraiah

P. Veeraiah

Chairman and Managing Director



INDEPENDENT AUDITORS' REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

To

The Board of Directors of Kakatiya Cement Sugar and Industries Limited

We have reviewed the accompanying Statement of Unaudited Financial Results of Kakatiya Cement Sugar and Industries Limited for the Quarter ended 31st December, 2017. This statement is the responsibility of the company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review. Attention is drawn to the fact that figures for the corresponding quarter and nine months ended 31st December, 2016 including the reconciliation of total comprehensive income under Indian Accounting Standards ("Ind AS") of that period ended with profit reported under previous generally accepted accounting principles ("GAAP") as reported in these financial results have been approved by the Company's Board of directors but have not been subjected to review or audit.

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 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Contd...2.





Ramanatham & Rao
Chartered Accountants

P. B. No. 2102, Flat # 302, Kala Mansion,
Sarojini Devi Road, Secunderabad - 500 003
E-mail : ramanathamand Rao@gmail.com
Phone : 27814147, 27849305, Fax : 27840307

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The Unaudited financial results for the comparative corresponding quarter and nine months ended 31st December, 2016 included in the financial results, are based on the previously issued results of the Company prepared in accordance with Companies (Accounting Standards) Rules, 2006, reviewed by the predecessor auditors, whose review reports dated 6th September, 2017, 9th November, 2016 and 6th February, 2017 expressed an unmodified opinion on those financial results, and has been adjusted by Management for differences in the accounting principles adopted by the Company on transition to Ind AS.

Place: Hyderabad
Date : 05.02.2018

For Ramanatham & Rao
Chartered Accountants
Firm Registration No.0029345



V Narasimha Pani
Partner

Member Ship No.204332