



ANDHRA CEMENTS LIMITED

Subsidiary of SAGAR CEMENTS LIMITED

Ref. ACL:SE:2025

21st July, 2025

The Manager Listing Department National Stock Exchange of India Ltd Exchange Plaza, C-1, G-Block Bandra-Kurla Complex, Bandra (E), Mumbai – 400051 NSE Symbol: ACL	The Manager Listing Department BSE Limited 25 th Floor, New Trading Ring, P J Towers, Dalal Street, Fort Mumbai – 400 001 BSE Scrip Code - 532141
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Dear Sirs

Sub: Regulation 33 of SEBI (LODR) Regulations 2015 – Furnishing of un-audited Financial Results for the 1st quarter ended 30th June, 2025.

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In continuation of our letter dated 11th July, 2025, we wish to inform you that our Board of Directors at their meeting held on today took on record and approved the un-audited Financial Results for the 1st quarter ended 30th June, 2025.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we enclose the following:

- Un-audited Financial Results for the 1st quarter ended 30th June, 2025
- Limited Report on the Financial Results

The above said meeting of the Board of Directors commenced at 3.00 pm and concluded at 3.40 p.m.

We would request you to kindly take the above information / documents on record

Thanking you,

Yours truly,
For ANDHRA CEMENTS LTD

G. TIRUPATI RAO
COMPANY SECRETARY
M. No. F2818



Encl; As Above

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Vizag Unit : Visakha Cement Works, Parlupalem Village, Durganagar Post, Visakhapatnam - 530029, A.P.

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ANDHRA CEMENTS LIMITED
CIN No: L26942AP1936PLC002379

Sri Durga Cement Works, Sri Durgapuram, Srinagar Post, Dachehalli Mandal, Palnadu District, Andhra Pradesh - 522 414,
Phone: +91 8649 257441 Fax: +91 8649 257428, Email: investorecell@andhracement.com, Website: www.andhracement.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

(₹ in lakhs, except per share data and unless otherwise stated)

Sl. No.	Particulars	Quarter ended			Year ended
		June 30, 2025	March 31, 2025	June 30, 2024	March 31, 2025
		(Unaudited)	(Unaudited) (Refer note 6)	(Unaudited)	(Audited)
1	Income				
	(a) Revenue from operations	9,953	8,947	6,339	27,405
	(b) Other income	105	(31)	456	749
	Total income	10,058	8,916	6,795	28,154
2	Expenses				
	(a) Cost of materials consumed	1,394	1,538	1,120	4,747
	(b) Changes in inventories of finished goods and work-in-progress	22	(968)	(1,118)	(2,489)
	(c) Employee benefits expense	382	405	402	1,640
	(d) Finance costs	2,054	1,972	1,804	7,486
	(e) Depreciation and amortisation expenses	1,677	1,832	1,722	7,163
	(f) Power and fuel expense	4,119	5,117	3,871	15,440
	(g) Freight and forwarding expense	2,088	1,619	1,366	5,718
	(h) Other expenses	1,284	1,766	1,236	5,274
	Total expenses	13,020	13,281	10,403	44,979
3	Loss before exceptional items and tax (1 - 2)	(2,962)	(4,365)	(3,608)	(16,825)
4	Exceptional items (Refer note 4)	-	(626)	-	(626)
5	Loss before tax (3 + 4)	(2,962)	(4,991)	(3,608)	(17,451)
6	Tax expense				
	(a) Current tax	-	-	-	-
	(b) Deferred tax	-	-	(1,249)	(2,240)
	Total tax expense	-	-	(1,249)	(2,240)
7	Net loss for the period/ year (5 - 6)	(2,962)	(4,991)	(2,359)	(15,211)
8	Other comprehensive income				
	(i) Items that will not be reclassified to profit or loss				
	(a) Remeasurements gain on defined benefit plans	(4)	(13)	(1)	(15)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	Total other comprehensive income, net of tax	(4)	(13)	(1)	(15)
9	Total comprehensive income (7+8)	(2,966)	(5,004)	(2,360)	(15,226)
10	Paid up equity share capital (Face value of ₹ 10 per share)				9,217
11	Other equity				5,238
12	Earnings per share of ₹ 10 each				
	(a) Basic (in ₹)	(3.21)	(5.41)	(2.56)	(16.50)
	(b) Diluted (in ₹)	(3.21)	(5.41)	(2.56)	(16.50)
		(*)	(*)	(*)	

(*) - Not annualised



Notes:

- 1 The above unaudited financial results of Andhra Cements Limited ("the Company") as reviewed by the Audit Committee have been approved by the Board of Directors at its meeting held on July 21, 2025. The statutory auditors of the Company has issued an unmodified conclusion in respect of the limited review of the quarter ended June 30, 2025.
- 2 The Company is engaged in manufacture and sale of "cement and cement related products" which constitutes a single reportable business segment as per Ind AS 108 - 'Operating Segments'.
- 3 The unaudited financial results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 4 Exceptional item represents the following items which have been debited to the statement of profit and loss:

Particulars	Quarter ended March 31, 2025	Year ended March 31, 2025
Fuel and power cost adjustment (Refer note (i) below)	(626)	(626)

Notes:

- (i) During the financial year 2024-25, the Andhra Pradesh Electricity Regulatory Commission issued orders dated October 25, 2024 and November 29, 2024 to recover the true-up of the Fuel and Power Purchase Cost Adjustment (FPPCA) from the financial years 2022-23 onwards. The amount for the financial year 2023-24 have been recorded in the quarter ended March 31, 2025.
- 5 The Board of Directors of the Company at its meeting held on March 28, 2024, approved a proposal for issue of shares on a rights basis to the existing shareholders of the Company for an aggregate amount not exceeding ₹ 18,000 lakhs and formed a Rights Issue Committee. The Committee approved the Draft Letter of Offer (DLOF) on September 30, 2024 which was filed with Securities and Exchange Board of India (SEBI), BSE Limited (BSE) and National Stock Exchange of India Limited (NSE) on the same day. During the quarter ended December 31, 2024, the Company received in-principle approvals from BSE, NSE and SEBI for listing of equity shares proposed to be issued on rights basis.
- 6 The figures for the quarter ended March 31, 2025 are the balancing figures of the audited financials for the year ended March 31, 2025 and unaudited year to date published results for the nine months ended December 31, 2024, which were subject to limited review by the statutory auditors. The financial results of the Company for the quarter ended June 30, 2024 and quarter ended March 31, 2025 were reviewed by the predecessor auditors, who had expressed an unmodified review conclusion. The financial results of the Company for the year ended March 31, 2025 were audited by the predecessor auditors, who had expressed an unmodified audit opinion.

For Andhra Cements Limited



Dr. S. Anand Reddy
(Managing Director)

Place: Hyderabad
Date: July 21, 2025

Limited Review Report on unaudited financial results of Andhra Cements Limited for the quarter ended 30 June 2025 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Andhra Cements Limited

1. We have reviewed the accompanying Statement of unaudited financial results of Andhra Cements Limited (hereinafter referred to as “the Company”) for the quarter ended 30 June 2025 (“the Statement”).
2. This Statement, which is the responsibility of the Company’s management and approved by its 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 and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“Listing Regulations”). 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Attention is drawn to the fact that the figures for the three months ended 31 March 2025 as reported in the Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Limited Review Report (Continued)

Andhra Cements Limited

6. The financial results of the Company for the year ended 31 March 2025 were audited by the predecessor auditor whose report dated 12 May 2025 had expressed an unmodified opinion. The financial results of the Company for the corresponding quarter ended 30 June 2024 were reviewed by the predecessor auditor whose report dated 18 July 2024 had expressed an unmodified conclusion.

For **B S R and Co**

Chartered Accountants

Firm's Registration No.:128510W

Balkishan Kabra

Partner

Hyderabad

21 July 2025

Membership No.: 221202

UDIN:25221202BMOCGN3997