ANDHRA CEMENTS LIMITED
Subsidiary of **SAGAR CEMENTS LIMITED**

Ref. ACL.SE:2026

27th July, 2026

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** 25th Floor, New Trading Ring, P J Towers, Dalal Street, Fort Mumbai – 400 001 **BSE Scrip Code - 532141**

Dear Sirs

Sub: Regulation 33 of SEBI (LODR) Regulations 2015 – Furnishing of un-audited Financial Results for the 1st quarter ended 30th June, 2026.

...

In continuation of our letter dated 16th July, 2026, 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, 2026.

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

a) Un-audited Financial Results for the 1st quarter ended 30th June, 2026
b) Limited Review Report on the Financial Results

The above said meeting of the Board of Directors commenced at 12.30 pm and concluded at 1.40 p.m.

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

Thanking you,

Yours truly,
For ANDHRA CEMENTS LTD

ANDHRA CEMENTS LIMITED HYD

G. TIRUPATI RAO
COMPANY SECRETARY
M. No. F2818

Encl; As Above

ANDHRA CEMENTS LIMITED
CIN No: L26942AP1936PLC002379
Sri Durga Cement Works, Sri Durgapuram, Srinagar Post, Dachepalli Mandal, Palnadu District, Andhra Pradesh - 522 414,
Phone: +91 8649 257441 Fax: +91 8649 257428, Email: investorcell@andhracements.com, Website: www.andhracements.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

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

Sl. No.	Particulars	Quarter ended			Year ended
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		(Unaudited)	(Audited) (Refer note 7)	(Unaudited)	(Audited)
1	**Income**				
	(a) Revenue from operations	14,217	15,485	9,953	44,249
	(b) Other income	119	769	105	990
	Total income	**14,336**	**16,254**	**10,058**	**45,239**
2	**Expenses**				
	(a) Cost of materials consumed	1,774	2,381	1,394	6,420
	(b) Changes in inventories of finished goods and work-in-progress	1,611	(831)	22	1,040
	(c) Employee benefits expense	426	447	382	1,716
	(d) Finance costs	3,194	3,021	2,054	9,799
	(e) Depreciation and amortisation expenses	2,076	2,711	1,677	8,445
	(f) Power and fuel expense	4,914	7,098	4,119	17,783
	(g) Freight and forwarding expense	3,355	3,747	2,088	9,929
	(h) Other expenses	1,763	1,760	1,284	5,755
	Total expenses	**19,113**	**20,334**	**13,020**	**60,887**
3	**Loss before tax (1 - 2)**	**(4,777)**	**(4,080)**	**(2,962)**	**(15,648)**
4	**Tax expense**				
	(a) Current tax	-	-	-	-
	(b) Deferred tax (Refer note 6)	(1,184)	(8,932)	-	(8,932)
	Total tax expense	**(1,184)**	**(8,932)**	**-**	**(8,932)**
5	**Net (loss)/ profit for the period/ year (3 - 4)**	**(3,593)**	**4,852**	**(2,962)**	**(6,716)**
6	**Other comprehensive income**				
	(i) Items that will not be reclassified to profit or loss				
	- Remeasurement of defined benefits plan	3	22	(4)	11
	- Income tax effect on above	(1)	(3)	-	(3)
	Total other comprehensive income, net of tax	**2**	**19**	**(4)**	**8**
7	**Total comprehensive income (5+6)**	**(3,591)**	**4,871**	**(2,966)**	**(6,708)**
8	Paid up equity share capital (Face value of ₹ 10 per share)				9,217
9	Other equity				(1,143)
10	Earnings per share of ₹ 10 each				
	(a) Basic (in ₹)	(3.90)	5.26	(3.21)	(7.29)
	(b) Diluted (in ₹)	(3.90)	5.26	(3.21)	(7.29)
		(*)	(*)	(*)	

(*) - 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 27, 2026. The statutory auditors of the Company has issued an unmodified conclusion in respect of the limited review of the quarter ended June 30, 2026.

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 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 Basis the approval of the Investment Committee of the Board of Sagar Cements Limited's ('Parent company') accorded on January 08, 2026 and March 16, 2026 for Offer for Sale (OFS) equity shares of Andhra Cements Limited (ACL), the parent company has made OFS of 1,38,25,821 equity shares (face value ₹ 10 each) on various dates i.e., January 09, 2026, January 12, 2026, March 17, 2026 and March 18, 2026 through Stock exchange mechanism for its investment in ACL to meet the Minimum Public Shareholding (MPS) by ACL. Accordingly, shareholding of the Parent company in ACL reduced from 90.00% to 75.00%.

5 The Board of Directors of the Company in their meeting held on June 05 2026, have considered and approved the proposed Scheme of Amalgamation ('Scheme") wherein the Company would merge into Sagar Cement Limited (Parent Company) with effect from April 01, 2026 ('the Appointed Date") under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013, and other rules and regulations framed thereunder ("Scheme"). The aforesaid Scheme is subject to the approval of Stock Exchanges, SEBI, Shareholders and Creditors of the respective companies and National Company Law Tribunal, and such other approvals, permissions, and sanctions of regulatory and other authorities as may be necessary.

6 The recognition of deferred tax assets is based on projected future taxable income, which provides convincing evidence that sufficient taxable profits will be available to utilise carried-forward business losses, unabsorbed depreciation, and unused tax credits. In the previous year, the Company opted to be taxed under Section 115BAA of the Income-tax Act, 1961; accordingly, deferred tax assets and liabilities have been remeasured using the tax rates expected to apply when the underlying temporary differences reverse. Any reversal of deferred tax liabilities is expected to be substantially offset against the reversal of deferred tax assets, and the resulting impact of the remeasurement has been recognised in the Statement of Profit and Loss.

7 The figures for the quarter ended March 31, 2026 are 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 respective financial years.

For Andhra Cements Limited

Sammidi Anand Reddy

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Date: 2026.07.27 13:19:09 +05'30'

Dr. S. Anand Reddy
(Managing Director)

Place: Hyderabad

Date: July 27, 2026

B S R and Co
Chartered Accountants

Salarpuria Knowledge City, Orwell
B Wing, 6th Floor, Unit-3, Sy No. 83/1
Plot No. 02, Raidurg
Hyderabad – 500 081, India
Telephone + 91 407 182 2000
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Limited Review Report on unaudited financial results of Andhra Cements Limited for the quarter ended 30 June 2026 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 2026 ("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 2026 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.

For **B S R and Co**
Chartered Accountants
Firm's Registration No.:128510W

BALKISHAN KABRA
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Date: 2026.07.27 13:31:44 +05'30'

Balkishan Kabra
Partner
Membership No.: 221202
UDIN:26221202FGLEWH1110

Hyderabad
27 July 2026