



ANDHRA CEMENTS LIMITED

Subsidiary of SAGAR CEMENTS LIMITED

Ref. ACL.SE:2026-27

30th October, 2026

<p>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</p>	<p>The Manager Listing Department BSE Limited 25th Floor, New Trading Ring, P J Towers, Dalal Street, Fort Mumbai – 400 001 BSE Scrip Code - 532141</p>
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Dear Sirs,

Re: Related Party Transactions for 1st half-year ended 30th September, 2026

We are pleased to submitting the Related Party Transactions for the first half-year ended 30th September, 2026. This is for your kind information and records.

Thanking you,

Yours truly,
For ANDHRA CEMENTS LTD


G. TIRUPATI RAO
COMPANY SECRETARY
M. No. F2818



Encl; As Above

Amount in (Lakhs)

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				
<div><div>Add</div><div>Delete</div></div>									
1	Andhra Cements Limited	AABCA9263D	R V CONSULTING SERVICES PRIVATE LIMITED	AAFCR0221E	Promoter Group Company	Purchase of fixed assets			Approved
2	Andhra Cements Limited	AABCA9263D	PANCHAVATI POLYFIBRES LIMITED	AABCP2129D	Promoter Group Company	Purchase of goods or services			Approved
3	Andhra Cements Limited	AABCA9263D	SAGAR CEMENTS LIMITED	AACCS8680H	Holding Company	Interest paid			Approved
4	Andhra Cements Limited	AABCA9263D	R V CONSULTING SERVICES PRIVATE LIMITED	AAFCR0221E	Promoter Group Company	Interest paid			Approved
5	Andhra Cements Limited	AABCA9263D	SAGAR CEMENTS LIMITED	AACCS8680H	Holding Company	Loan			Approved
6	Andhra Cements Limited	AABCA9263D	R V CONSULTING SERVICES PRIVATE LIMITED	AAFCR0221E	Promoter Group Company	Loan			Approved
7	Andhra Cements Limited	AABCA9263D	SAGAR CEMENTS LIMITED	AACCS8680H	Holding Company	Sale of goods or services			Approved
8	Andhra Cements Limited	AABCA9263D	SAGAR CEMENTS LIMITED	AACCS8680H	Holding Company	Any other transaction	Services received		Approved
9	Andhra Cements Limited	AABCA9263D	SAGAR CEMENTS LIMITED	AACCS8680H	Holding Company	Any other transaction	Sale of Spares		Approved
10	Andhra Cements Limited	AABCA9263D	Dr.S.ANAND REDDY	AGQPS1886A	Managing Director	Any other transaction	Rent		Approved
11	Andhra Cements Limited	AABCA9263D	SAMMIDI SREEKANTH REDDY	AGQPS1888Q	Director	Any other transaction	Rent		Approved
12	Andhra Cements Limited	AABCA9263D	SAMMIDI VANAJATHA	AGQPS1887B	Relative of Director	Any other transaction	Rent		Approved
13	Andhra Cements Limited	AABCA9263D	SAGAR CEMENTS LIMITED	AACCS8680H	Holding Company	Any other transaction	Corporate guarantee taken		Approved
14	Andhra Cements Limited	AABCA9263D	KALIDINDI VENKATA VISHNU RAJU	AELPK9961R	Director	Any other transaction	Sitting Fee		Approved
15	Andhra Cements Limited	AABCA9263D	RAJAGOPAL RAVICHANDRAN	ABSPR3368P	Director	Any other transaction	Sitting Fee		Approved
16	Andhra Cements Limited	AABCA9263D	REKHA ONTEDDU	AAPO4329A	Director	Any other transaction	Sitting Fee		Approved
17	Andhra Cements Limited	AABCA9263D	SAMMIDI RACHANA	ALQPS4523B	Director	Any other transaction	Sitting Fee		Approved
18	Andhra Cements Limited	AABCA9263D	SAMMIDI SREEKANTH REDDY	AGQPS1888Q	Director	Any other transaction	Sitting Fee		Approved
19	Andhra Cements Limited	AABCA9263D	V.H.RAMAKRISHNAN	AACPR8247C	Director	Any other transaction	Sitting Fee		Approved
20	Andhra Cements Limited	AABCA9263D	G Tirupati Rao	ACWPG9763C	Company Secretary	Remuneration			Approved
21	Andhra Cements Limited	AABCA9263D	G Tirupati Rao	ACWPG9763C	Company Secretary	Any other transaction	Other long term employment benefits		Approved
22	Andhra Cements Limited	AABCA9263D	SAGAR CEMENTS LIMITED	AACCS8680H	Holding Company	Any other transaction	Reimbursement of expenses paid		Approved
Total value of transaction during the reporting period									

Notes:

- The details in this format are required to be provided for all transactions undertaken during the reporting period. However, opening and closing balances, including commitments, to be disclosed for existing related party transactions even if there is no new related party transaction during the reporting period.
- Where a transaction is undertaken between members of the consolidated entity (between the listed entity and its subsidiary or between subsidiaries), it may be reported once.
- Listed banks shall not be required to provide the disclosures with respect to related party transactions involving loans, inter-corporate deposits, advances or investments made or given by the listed banks.
- For companies with financial year ending March 31, this information has to be provided for six months ended September 30 and six months ended March 31.
- Companies with financial years ending in other months, the six months period shall apply accordingly.
- Each type of related party transaction (for e.g. sale of goods/services, purchase of goods/services or whether it involves a loan, inter-corporate deposit, advance or investment) with a single party shall be disclosed separately and there should be no clubbing or netting of transactions of same type.
- However, transactions with the same counterparty of the same type may be aggregated for the reporting period. For instance, sale transactions with the same party may be aggregated for the reporting period and purchase transactions may also be disclosed in a similar manner. There should be no netting off for sale and purchase transactions. Similarly, loans advanced to and received from the same counterparty should be disclosed separately, without any netting off.
- In case of a multi-year related party transaction:
 - The aggregate value of such related party transaction as approved by the audit committee shall be disclosed in the column "Value of the related party transaction as approved by the audit committee".
 - The value of the related party transaction ratified by the audit committee shall be disclosed in the column "Value of the related party transaction ratified by the audit committee".
 - The value of the related party transaction undertaken in the reporting period shall be reported in the column "Value of related party transaction during the reporting period".
- "Cost" refers to the cost of borrowed funds for the listed entity. 8. Transactions such as acceptance of fixed deposits by banks/NBFCs, undertaken with related parties, at the terms uniformly applicable /offered to all shareholders/ public shall also be reported.

Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments undertaken.										
Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments					
			Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)
7382.91	30-10-2026	7382.91	0.00	937.80						
1055.74	30-10-2026	1055.74	252.78	333.60						
1228.36	30-10-2026	1228.36	1812.41	2917.94						
363.49	30-10-2026	363.49	55.42	132.56						
0.00	30-10-2026	0.00	24500.00	24500.00						
0.00	30-10-2026	0.00	5000.00	5000.00						
9421.15	30-10-2026	9421.15	159.00	0.00						
316.93	30-10-2026	316.93	0.00	0.00						
16.43	30-10-2026	16.43	0.00	0.00						
2.65	30-10-2026	2.65	0.00	0.52						
2.65	30-10-2026	2.65	0.00	0.52						
2.65	30-10-2026	2.65	0.00	0.52						
0.00	30-10-2026	0.00	97500.00	97500.00						
3.20	30-10-2026	3.20	0.00	0.00						
2.00	30-10-2026	2.00	0.00	0.00						
3.20	30-10-2026	3.20	0.00	0.00						
1.20	30-10-2026	1.20	0.00	0.00						
2.80	30-10-2026	2.80	0.00	0.00						
3.20	30-10-2026	3.20	0.00	0.00						
14.10	30-10-2026	14.10	0.00	0.00						
0.39	30-10-2026	0.39	0.00	0.00						
1.35	30-10-2026	1.35	0.00	0.00						
19824.4										

[illegible]