



ANDHRA CEMENTS LIMITED

Subsidiary of SAGAR CEMENTS LIMITED

Ref. ACL:SE:2026-27

30th October, 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 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,

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 Rupees

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

Sl. No.	Details of the party (Related entity/subsidiary/entering)		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	Value of the related party transaction verified by the audit committee	Date of Audit Committee Meeting where the verification was approved	Borrower details are due to either party as a result of the transaction		Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, other corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
	Name	PIN	Name	PAN							Accounting of the counterparty with the listed entity or its subsidiary	Opening balance	Closing balance	Nature of indebtedness (Party/ borrower of loan)/ any other etc. 1	Details of other indebtedness	Cost	Tenure	Nature (Fixed/ advance/ other corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilized by the ultimate recipient of funds (in percentage)	Notes																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
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1	Adhva Cement Limited	ANHC482020	H V CONSULTING SERVICES PRIVATE LIMITED	ANHC482020	Promoter Group Company	Purchase of fixed assets		Approved	7882.91	30-10-2024	7882.91	0.00	937.86																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										

Notes:

1. 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, are to be disclosed for existing related party transactions except if there is no new related party transaction during the reporting period.

2. Where a transaction is undertaken between members of the consolidated group members of the listed entity and its subsidiary or between subsidiaries, it may be reported once.

3. Listed entities are not required to provide the disclosure with respect to related party transactions, investments, other corporate deposits, advances or investments made or given by the listed bodies.

4. As far as possible, with financial year ending March 31, the disclosures are to be provided for all reporting period September 30 and on March 31 and March 31.

5. Companies with financial year ending in other months, the six months period shall apply accordingly.

6. Each type of related party transaction (e.g. sale of goods/services, purchase of goods/services or whether it involves a loan, other corporate deposit, advance or investment with a single party shall be disclosed separately and there should be no clubbing or bundling 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 setting off for sale and purchase transactions. Similarly, loans advanced to and received from the same counterparty should be disclosed separately, without any setting off.

7. In case of a related party transaction.

a. 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".

b. The value of the related party transaction verified by the audit committee shall be disclosed in the column "Value of the related party transaction verified by the audit committee".

c. 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".

7. "Cost" refers to the cost of the transaction for the beneficiary. 8. Transaction costs as a percentage of the transaction value, based on the value of the transaction, shall be disclosed in the column "Value of the related party transaction during the reporting period".