

ISO 9001 : 2015, ISO 14001 : 2015 and
ISO 45001 : 2018 Company
CIN : L26942TG1983PLC157712

Anjani Portland Cement Ltd. 
(A Subsidiary of Chettinad Cement Corporation Pvt. Ltd.) **ANJANI**
C E M E N T

Ref: APCL/SECTL/SE/2024-25/50

February 13, 2025

BSE Limited Phiroje Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001 Scrip Code: 518091	National Stock Exchange of India Limited Exchange Plaza, 5th Floor, Plot No. C/1, G-Block, Bandra Kurla Complex, Bandra (East), Mumbai – 400 051 Symbol: APCL
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Dear Sir / Madam,

Sub: Integrated Filing (Financial) for the quarter and nine-months ended December 31, 2024:

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, please find attached herewith the Integrated Filing (Financial) for the quarter and nine-months ended December 31, 2024.

The above is for your information and record.

Thanking you,

Sincerely Yours,

For **Anjani Portland Cement Limited**

Subhanarayan Muduli
Company Secretary and Compliance Officer

Encl.: as above



Registered Office : # 6-3-553, Unit No.: E3 & E4,
4th Floor, Quena Square, Off Taj Deccan Road,
Erramanzil, Hyderabad - 500 082. Telangana.
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Works : Chintalapalem Village & Mandal,
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ISO 9001 : 2015, ISO 14001 : 2015 and
ISO 45001 : 2018 Company
CIN : L26942TG1983PLC157712



Anjani Portland Cement Ltd. **ANJANI**
(A Subsidiary of Chettinad Cement Corporation Pvt. Ltd.) **C E M E N T**

A. STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024, ALONG WITH LIMITED REVIEW REPORT OF THE STATUTORY AUDITORS IS ENCLOSED HEREWITH.



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S C BOSE & Co., Chartered Accountants

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report
To The Board of Directors
Anjani Portland Cement Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Anjani Portland Cement Limited** (the "Company") for the quarter ended 31st December, 2024 and year to date results for the period 1st April, 2024 to 31st December, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's 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. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. 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.
4. 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 Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The unaudited financial results for the previous year quarter ended 31st December 2023, and nine months ended 31st December 2023 and year ended 31st March, 2024 included in the financial results, are based on the previously issued results of the Company, reviewed/audited by the predecessor auditor, whose review/audit report dated 12.02.2024 and 27.05.2024 expressed an unmodified opinion on those financial results.

For S.C. BOSE & CO
Chartered accountants
(FRN: 004840S)

VENKATA KRISHNA
SUBHASH CHANDRA
BOSE BENDI

Digitally signed by VENKATA
KRISHNA SUBHASH
CHANDRA BOSE BENDI

Subhash C Bose Bendi

Partner

Membership No. 029795

UDIN: 25029795BMIIJB3164

Place: Hyderabad

Date: 13.02.2025

ANJANI PORTLAND CEMENT LIMITED

Registered Office: #6-3-553, Unit No. E3 & E4, 4th Floor, Quena Square Off: Taj Deccan Road, Erramanzil, Hyderabad, Telangana - 500 082

Tel No: +91-40-23353096, Website: www.anjanacement.com

CIN:L26942TG1983PLC157712

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

Rs. In Lakhs except for EPS

Sl.No.	Particulars	Quarter Ended			Nine months Ended		Year Ended
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	8,288	6,755	11,922	24,746	33,093	45,942
2	Other Income	88	4	14	99	53	33
3	Total income (1+2)	8,376	6,759	11,936	24,845	33,146	45,975
4	Expenses						
a.	Cost of Materials consumed	877	594	1,019	2,302	3,205	4,455
b.	Purchase of Stock -In-trade	1,839	2,518	2,094	7,318	5,210	8,860
c.	Changes in Inventories of Finished Goods, work-in-progress and stock-in -trade	(163)	495	435	448	206	132
d.	Employee Benefits Expense	550	559	565	1,680	1,748	2,248
e.	Finance Costs	699	697	680	2,079	2,049	2,709
f.	Depreciation and amortisation expense	415	414	418	1,245	1,254	1,670
g.	Power and Fuel	2,970	1,507	4,013	7,405	12,460	16,797
h.	Freight and Forwarding Charges	1,269	865	1,740	3,338	4,993	6,612
i.	Other Expenses	897	665	1,250	2,624	3,280	4,343
	Total Expenses	9,353	8,314	12,214	28,439	34,405	47,826
5	Profit/Loss Before Tax (3-4)	(977)	(1,555)	(278)	(3,594)	(1,259)	(1,851)
6	Tax Expenses						
a.	Current tax	-	-	-	-	-	-
b.	Deferred tax	(52)	(54)	(154)	(162)	(251)	(680)
	Total tax Expense	(52)	(54)	(154)	(162)	(251)	(680)
7	Net Profit / (Loss) for the period (5-6)	(925)	(1,501)	(124)	(3,432)	(1,008)	(1,171)
8	Other comprehensive income						
	<i>Items that will not be reclassified to profit or loss</i>						
	Remeasurement of post employment benefit obligations	8	4	(6)	16	(17)	(25)
	Income tax relating to these items	(2)	(1)	-	(4)	4	5
	Other comprehensive income (net of tax)	6	3	(6)	12	(13)	(20)
9	Total comprehensive income for the period (7+8)	(919)	(1,498)	(130)	(3,420)	(1,021)	(1,191)
10	Paid-up equity share capital (Face Value of Rs. 10/- each)	2,937	2,937	2,937	2,937	2,937	2,937
11	Earnings Per Share (EPS) (Basic & Diluted)	(3.15)	(5.11)	(0.42)	(11.68)	(3.43)	(3.99)

Notes :

1 The operations of the Company relate to two segments viz., manufacture and trading of cement and generation of power.

Segment Information.

Particulars	Quarter Ended			Nine months Ended		Year Ended
	31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue						
a) Cement	8,288	6,755	11,922	24,746	33,093	45,942
b) Power	1,023	539	1,311	2,529	4,128	5,568
Total Sales	9,311	7,294	13,233	27,275	37,221	51,510
Less : Inter Segment Revenue	1,023	539	1,311	2,529	4,128	5,568
Total Revenue from Operations	8,288	6,755	11,922	24,746	33,093	45,942
Segment Result (Profit Before Tax and Interest from each Segment)						
a) Cement	(278)	(858)	402	(1,515)	790	858
b) Power	-	-	-	-	-	-
Total	(278)	(858)	402	(1,515)	790	858
Less : Interest	699	697	680	2,079	2,049	2,709
Total Profit Before Tax	(977)	(1,555)	(278)	(3,594)	(1,259)	(1,851)
Capital Employed (Segment Assets - Segment Liabilities)						
Segment Assets						
a) Cement	85,418	85,060	86,026	85,418	86,026	85,764
b) Power	6,726	6,776	6,928	6,726	6,928	6,878
Total Assets	92,144	91,836	92,954	92,144	92,954	92,642
Segment Liabilities						
a) Cement	54,246	53,019	51,498	54,246	51,498	51,346
b) Power	204	204	172	204	172	182
Total Liabilities	54,450	53,223	51,670	54,450	51,670	51,528

2 The above statement has been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 13th February, 2025.

For and on behalf of the Board of Directors of
Anjani Portland Cement Limited

**NADIMPALLI
VENKAT RAJU**

Digitally signed by NADIMPALLI
VENKAT RAJU
Date: 2025.02.13 12:31:43 +05'30'

N Venkat Raju
Managing Director

Place : Hyderabad
Date : 13th February 2025



S C BOSE & Co., Chartered Accountants

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report
To The Board of Directors
Anjani Portland Cement Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of **Anjani Portland Cement Limited** ("the Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter ended 31ST December, 2024 and year to date results for the period 1st April, 2024 to 31st December, 2024 ("the Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's 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. Our responsibility is to express a conclusion 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.

We also performed procedures in accordance with the Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, issued by the SEBI under Regulation 33 (8) of the Listing Regulations, as amended, to the extent applicable

4. The Statement includes the results of the subsidiary Bhavya Cements Private Limited.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the financial results of the subsidiary referred to in paragraph 6 below, 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial results of subsidiary, Bhavya Cements Private Limited included in the consolidated unaudited financial results, whose interim financial results reflect total revenues of Rs.3413 lakhs and Rs. 11248 lakhs, total net profit (Loss) after tax of Rs. (910.00) lakhs and Rs.(2683.00) lakhs, total comprehensive Income of Rs. (910.00) lakhs and Rs. (2680.00) lakhs for the quarter ended 31st December, 2024 and for the period from 1st April, 2024 to 31st December, 2024, respectively, as

considered in the consolidated unaudited financial results. These Interim financial results have been reviewed by other auditor whose report has been furnished to us by the Management and our conclusion on the consolidated financial results, in so far as it relates to the amounts and disclosure included in respect of the subsidiary, is based solely on the report of such other auditor and the procedures performed by us are as stated in the paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matter.

1. The unaudited financial results for the previous year quarter ended 31st December 2023, and nine months ended 31st December 2023 and year ended 31st March, 2024 included in the financial results, are based on the previously issued results of the Company, reviewed/audited by the predecessor auditor, whose review/audit report dated 12.02.2024 and 27.05.2024 expressed an unmodified opinion on those financial results.

For S.C. BOSE & CO
Chartered accountants
(FRN: 004840S)

VENKATA KRISHNA Digitally signed by VENKATA
SUBHASH CHANDRA KRISHNA SUBHASH
BOSE BENDI CHANDRA ROSE BENDI

Subhash C Bose Bendi
Partner
Membership No. 029795

UDIN: 25029795BMIJVC8224
Place: Hyderabad
Date: 13.02.2025

ANJANI PORTLAND CEMENT LIMITED

Registered Office: #6-3-553, Unit No. E3 & E4, 4th Floor, Quena Square Off: Taj Deccan Road, Erramanzil, Hyderabad, Telangana - 500 082
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CIN:L26942TG1983PLC157712

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

Rs. In Lakhs except for EPS

Sl.No.	Particulars	Quarter Ended			Nine months Ended		Year Ended
		31-Dec-24 Unaudited	30-Sep-24 Unaudited	31-Dec-23 Unaudited	31-Dec-24 Unaudited	31-Dec-23 Unaudited	31-Mar-24 Audited
1	Revenue from Operations	10,531	7,007	16,698	29,116	46,602	62,390
2	Other Income	101	17	27	141	113	112
3	Total income (1+2)	10,632	7,024	16,725	29,257	46,715	62,502
4	Expenses						
a.	Cost of Materials consumed	1,461	1,034	1,752	3,902	5,238	7,306
b.	Purchase of Stock -In-trade	736	(125)	401	867	1,255	1,465
c.	Changes in Inventories of Finished Goods, work-in-progress and stock-in -trade	(406)	494	81	779	127	(414)
d.	Employee Benefits Expense	882	912	943	2,711	2,861	3,711
e.	Finance Costs	857	840	810	2,508	2,428	3,221
f.	Depreciation and amortisation expense	1,146	1,143	1,204	3,432	3,577	4,811
g.	Power and Fuel	5,287	3,320	8,082	13,878	22,985	31,428
h.	Freight and Forwarding Charges	1,478	1,004	2,363	3,958	6,820	8,790
i.	Other Expenses	1,511	1,226	1,927	4,497	5,459	7,222
	Total Expenses	12,952	9,848	17,563	36,532	50,750	67,540
5	Profit/Loss Before Tax (3-4)	(2,320)	(2,824)	(838)	(7,275)	(4,035)	(5,038)
6	Tax Expenses						
a.	Current tax	-	-	-	-	-	2
b.	Deferred tax	(254)	14	(244)	(463)	(560)	(1,108)
	Total tax Expense	(254)	14	(244)	(463)	(560)	(1,106)
7	Net Profit / (Loss) for the period (5-6)	(2,066)	(2,838)	(594)	(6,812)	(3,475)	(3,932)
8	Other comprehensive income						
	<i>Items that will not be reclassified to profit or loss</i>						
	Remeasurement of post employment benefit obligations	8	4	1	21	(28)	(26)
	Income tax relating to these items	(2)	(1)	1	(5)	7	5
	Other comprehensive income (net of tax)	6	3	2	16	(21)	(21)
9	Total comprehensive income for the period (7+8)	(2,060)	(2,835)	(592)	(6,796)	(3,496)	(3,953)
	Profit attributable to						
	Owners of the Company	(2,056)	(2,825)	(593)	(6,783)	(3,468)	(3,907)
	Non-controlling Interests	(10)	(13)	(1)	(29)	(8)	(25)
		(2,066)	(2,838)	(594)	(6,812)	(3,475)	(3,932)
	Other comprehensive income attributable to:						
	Owners of the Company	6	3	2	16	(20)	(21)
	Non-controlling Interests	-	-	-	-	(1)	-
		6	3	2	16	(21)	(21)
	Total Comprehensive income attributable to:						
	Owners of the Company	(2,050)	(2,822)	(592)	(6,767)	(3,489)	(3,928)
	Non-controlling Interests	(10)	(13)	(1)	(29)	(8)	(25)
		(2,060)	(2,835)	(593)	(6,796)	(3,496)	(3,953)
10	Paid-up equity share capital (Face Value of Rs. 10/- each)	2,937	2,937	2,937	2,937	2,937	2,937
11	Earnings Per Share (EPS) (Basic & Diluted)	(7.00)	(9.62)	(2.02)	(23.09)	(11.81)	(13.30)

Notes :

1 The operations of the group relate to two segments viz., manufacture of cement and generation of power.

Segment Information.

Particulars	Quarter Ended			Nine months Ended		Year Ended
	31-Dec-24 Unaudited	30-Sep-24 Unaudited	31-Dec-23 Unaudited	31-Dec-24 Unaudited	31-Dec-23 Unaudited	31-Mar-24 Audited
Segment Revenue						
a) Cement	10,531	7,007	16,698	29,116	46,602	62,390
b) Power	1,023	539	1,311	2,529	4,128	5,568
Total Sales	11,554	7,546	18,009	31,645	50,730	67,958
Less : Inter Segment Revenue	1,023	539	1,311	2,529	4,128	5,568
Total Revenue from Operations	10,531	7,007	16,698	29,116	46,602	62,390
Segment Result (Profit Before Tax and Interest from each Segment)						
a) Cement	(1,463)	(1,984)	(28)	(4,767)	(1,607)	(1,817)
b) Power	-	-	-	-	-	-
Total	(1,463)	(1,984)	(28)	(4,767)	(1,607)	(1,817)
Less : Interest	857	840	810	2,508	2,428	3,221
Total Profit Before Tax	(2,320)	(2,824)	(838)	(7,275)	(4,035)	(5,038)
Capital Employed (Segment Assets - Segement Liabilities)						
Segment Assets						
a) Cement	90,569	90,280	94,340	90,569	94,340	93,196
b) Power	6,726	6,776	6,928	6,726	6,928	6,878
Total Assets	97,295	97,056	101,268	97,295	101,268	100,074
Segment Liabilities						
a) Cement	74,173	71,873	70,923	74,173	70,923	70,177
b) Power	204	204	172	204	172	182
Total Liabilities	74,377	72,077	71,095	74,377	71,095	70,360

2 The above statement has been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 13th February, 2025.

3 The above results includes results of Bhavya Cements Private Limited, subsidiary holding 99.092% as on 31st December 2024 (99.092% as on 30th September 2024).

4 The Consolidated financial results are prepared based on Ind AS 110 "Consolidated Financial Statements".

For and on behalf of the Board of Directors of
Anjani Portland Cement Limited

NADIMPALLI
VENKAT RAJU

Digitally signed by NADIMPALLI
VENKAT RAJU
Date: 2025.02.13 12:32:09 +05'30'

Place : Hyderabad
Date : 13th February 2025

N Venkat Raju
Managing Director

ISO 9001 : 2015, ISO 14001 : 2015 and
ISO 45001 : 2018 Company
CIN : L26942TG1983PLC157712



Anjani Portland Cement Ltd.

(A Subsidiary of Chettinad Cement Corporation Pvt. Ltd.)

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – Not Applicable.

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES – Not Applicable.

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – Not Applicable.

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable.



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