



CIN : L26942TG1979PLC002485
GST No.: 36AABCK1868J1ZB

KAKATIYA CEMENT SUGAR & INDUSTRIES LIMITED

1-10-140.1, 'GURUKRUPA' Ashok Nagar, Hyderabad - 500 020.

REF:KCSIL:SEC:2025:

May 23, 2025

1. BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
MUMBAI - 400 001.
2. The Manager,
Listing Department,
National Stock Exchange of India Ltd.,
Exchange Plaza, 5th Floor,
Plot No.C/1, G Block,
Bandra-Kurla Complex, Bandra (E),
MUMBAI - 400 051.

Dear Sir,

Sub : Outcome of the Board Meeting held on 23rd May, 2025.

(A) Please find attached herewith the Audited Financial Results for the quarter and year ended 31st March, 2025 duly considered and taken on record by the Board of Directors of our Company at the meeting held on 23.05.2025. The Meeting Commenced at 10.00 A.M and concluded at 14.15 P.M.

(B) The Board has recommended dividend at 30% i.e. Rs.3.00 per share (face value of Rs.10 each) for the year ended 31st March, 2025 subject to the approval of shareholders.

(C) At the Board Meeting, the Board also approved the Re-constitution of the Audit Committee and appointed Shri Karumanchi Rama Rao as additional member and the accordingly the Reconstituted Audit Committee has the following members:-

- | | |
|---|---------------|
| 1. Smt. Hima Bindu | - Chairperson |
| 2. Shri J S Rao | - Member |
| 3. Shri Vankineni Sivarama Krishna Murthy | - Member |
| 4. Shri Karumanchi Rama Rao | - Member |

(D) On the basis of the recommendation of the Audit Committee, the Board also approved the appointment of

- 1) M/s. Ramanatham & Rao, Chartered Accountants, Secunderabad (FRN : 002934S) as the Internal Auditors of the Company for the FY 2025-26.
- 2) M/s. Narasimha Murthy & Co, Cost Accountants, Hyderabad (FRN : 000042) as the Cost Auditors of the Company for the FY 2025-26.
- 3) M/s. Manjula Aleti, Practicing Company Secretary, Hyderabad (M. No. 10380 and COP No. 13279) appointed as the Secretarial Auditor of the Company for the for a period of not more than 5 consecutive financial years from 2025-2026 onwards subject to the approval of the shareholders at the ensuing Annual General Meeting.

VENKATA RAMA LINGA
SUBRAHMANYESWAR MALLAPRAGADA
AO MALLAPRAGADA
Digitally signed by
VENKATA RAMA LINGA
SUBRAHMANYESWARAO
Date: 2025.05.23
14:16:54 +05'30'

Regd. Off : Phone : 040-27637717, 27633627, Fax : 040-27630172, E-mail : info@kakatiyacements.com

WORKS: CEMENT : Dondapadu, Chintalapalem (Mdl.), Suryapet (Dist.) - 508 246. Phone : 08654-200014, Fax : 08654-296331
SUGAR & POWER : Peruvancha Village, Kalluru Mandal, Khammam Dist. 507 209. Ph: 08761-287207, Fax : 08761-287206



CIN : L26942TG1979PLC002485
GST No.: 36AABCK1868J1ZB

KAKATIYA CEMENT SUGAR & INDUSTRIES LIMITED

1-10-140.1, 'GURUKRUPA' Ashok Nagar, Hyderabad - 500 020.

- (E) The Board also approved the Directors' Report and the Corporate Governance Report for the year ended 31st March, 2025 and the Notice convening the 46th Annual General Meeting etc.
- (F) The 46th Annual General Meeting is scheduled to be held on Thursday, the 28th August, 2025 at 11 a.m. at Hyderabad, with the physical presence of the Members.
- (G) 21st August, 2025 has been fixed as the Record Date for determining the entitlement of the Members for payment of dividend, if approved by the shareholders.
- (H) The Register of Members/Beneficial Owners and the Share Transfer Register shall remain closed from Friday, 22nd August, 2025 to 28th August, 2025 (both days inclusive) and
- (J) Other General items

This is for your information and record.

Thanking you,

Yours faithfully,
for Kakatiya Cement Sugar & Industries Limited,

VENKATA RAMA LINGA
VENKATA RAMA LINGA
SUBRAHMANYESWARAO
MALLAPRAGADA
Date: 2025.05.23 14:16:37
Company Secretary & Compliance Officer

Encl : a/a

Regd. Off : Phone : 040-27637717, 27633627, Fax : 040-27630172, E-mail : info@kakatiyacements.com

WORKS: CEMENT : Dondapadu, Chintalapalem (Mdl.), Suryapet (Dist.) - 508 246. Phone : 08654-200014, Fax : 08654-296331
SUGAR & POWER : Peruvancha Village, Kalluru Mandal, Khammam Dist. 507 209. Ph: 08761-287207, Fax : 08761-287206



CIN : L26942TG1979PLC002485
GST No.: 36AABCK1868J1ZB

KAKATIYA CEMENT SUGAR & INDUSTRIES LIMITED

1-10-140.1, 'GURUKRUPA' Ashok Nagar, Hyderabad - 500 020.

Brief profile of Auditors

Appointment of Internal Auditors:

M/s. Ramanatham & Rao. Chartered Accountants, Hyderabad (Firm Registration No.0002934S) was founded in 1986 and has seven partners with adequate supporting staff. The firm also holds the Peer Review Certificate issued by the Institute of Chartered Accountants of India. They have been auditing some Public Sector Banks, Insurance Companies including Life Insurance Corporation of India and other public sector undertakings in addition to listed and unlisted companies and LLPs. The firm is rendering professional services in the areas of Income Tax, GST etc.

Appointment of Cost Auditors:

M/s. NARASIMHA MURTHY & CO., was established in 1983 by Shri K. NARASIMHA MURTHY, B.Sc., F.C.A., F.C.M.A., a reputed Chartered Accountant and Cost Accountant with around 41 years experience. At present the firm has 5 Partners and renders services in the areas of Cost Audit, Cost Reduction Programmes, Management Information & Control Systems Development, Management Audit, Mergers & Acquisitions, Internal Audit, etc. and is associated with Industries from Cement, Textiles, Jute, Sugar, Fertilisers, Paper, Mines and Minerals sectors etc.

Shri K. Narasimha Murthy, its Principal Partner is closely involved with several National level Institutions and is/was on the Boards of National Stock Exchange India Ltd., (NSE), NELCO (A TATA Enterprise), Max Financial Services Ltd., and a number of other reputed Corporates. Further he is a Member on the External Rating Supervision Committee of CARE Ratings. In addition, he is associated as Member Tirumala Tirupati Devasthanam Internal Audit Committee and Member on the Cost Accounting Standards Board of Institute of Cost Accountants of India. He is associated with development of Cost Accounting Record Rules for many Industries as a member of Informal Advisory Committee, Dept. of Corporate Affairs, Govt. of India.

Appointment of Secretarial Auditor:

Mrs. Manjula Aleti is a Fellow Member of the Institute of Company Secretaries having Membership No. FCS10380 and in practice since the last ten years holding COP No. 13279. She has extensive knowledge of Corporate Laws and has handled various assignments for a number of clients in the areas of Companies Act, Securities Laws, Labour and other general laws. She holds the Peer Review Certificate issued by the Institute of Company Secretaries.

VENKATA RAMA
LINGA
SUBRAHMANYESWAR
AO MALLAPRAGADA

Digitally signed by
VENKATA RAMA LINGA
SUBRAHMANYESWARAO
MALLAPRAGADA
Date: 2025.05.23 14:17:11
+05'30'

Regd. Off : Phone : 040-27637717, 27633627, Fax : 040-27630172, E-mail : info@kakatiyacements.com

WORKS: CEMENT : Dondapadu, Chintalapalem (Mdl.), Suryapet (Dist.) - 508 246. Phone : 08654-200014, Fax : 08654-296331
SUGAR & POWER : Peruvancha Village, Kalluru Mandal, Khammam Dist. 507 209. Ph: 08761-287207, Fax : 08761-287206

KAKATIYA CEMENT SUGAR & INDUSTRIES LIMITED
Statement of Audited Financial Results for the Quarter and Year ended 31-03-2025

(Rs. in lakhs)

Particulars	Quarter ended			Year ended	
	31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
	Audited	Un-Audited	Audited	Audited	Audited
I. Revenue from operations	1,985.09	1,730.40	3,085.86	8,922.29	15,595.25
II. Other Income	378.60	300.77	441.17	1,545.64	1,260.77
III. Total Income (I + II)	2,363.69	2,031.17	3,527.03	10,467.93	16,856.02
IV. Expenses:					
Cost of materials consumed	(3.68)	1,919.91	1,244.36	2,125.03	4,967.18
Changes in inventories of Finished goods and Work in Progress	1,731.38	(1,350.87)	(1,077.79)	2,170.85	83.56
Employee benefits expense	563.11	480.64	563.50	1,994.35	1,984.31
Finance costs	32.87	150.02	173.77	512.83	513.26
Power and Fuel	346.12	704.98	1,877.46	2,813.07	6,966.26
Depreciation	64.26	65.34	61.17	258.77	238.88
Other Expenses	413.16	529.24	617.65	1,951.29	2,255.25
Total Expenses	3,147.21	2,499.27	3,460.13	11,826.18	17,008.71
V. Profit/(Loss) before exceptional items and tax (III - IV)	(783.52)	(468.09)	66.91	(1,358.25)	(152.68)
VI. Exceptional items	-	-	-	-	-
VII. Profit/(Loss) Before Tax (V-VI)	(783.52)	(468.09)	66.91	(1,358.25)	(152.68)
VIII. Tax expense:					
(1) Current tax	-	-	-	-	-
(2) Deferred tax	3.06	(9.09)	(74.86)	(27.72)	(18.23)
IX. Profit/(Loss) for the period (VII-VIII)	(786.58)	(459.00)	141.77	(1,330.53)	(134.45)
Other Comprehensive Income					
Items that will not be reclassified to statement of profit and loss, net of tax					
(i) Remeasurement of Defined Benefit Plans	(77.31)	-	19.14	(77.31)	19.14
(ii) Income Tax relating to (i) above	19.46	-	(4.82)	19.46	(4.82)
X. Other Comprehensive Income	(57.85)	-	14.33	(57.85)	14.33
XI. Total Comprehensive Income for the period	(844.43)	(459.00)	156.10	(1,388.38)	(120.12)
XII. Earning per equity share:					
(1) Basic (Rs.)	(10.12)	(5.90)	1.82	(17.12)	(1.73)
(2) Diluted (Rs.)	(10.12)	(5.90)	1.82	(17.12)	(1.73)

Notes :

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its respective meetings held on 23.05.2025
- The Board has recommended dividend at Rs.3/- per share (Face value of Rs.10 each) for the year ended 31st March, 2025.
- The Statement is prepared in accordance with the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ("the Act") regulation 33 of SEBI (listing obligation and disclosure requirements) regulations, 2015.
- The figures of the fourth quarter are the balancing figures between the audited figures for the year in respect of full financial year and the un-audited results upto the end of third quarter.

Place : Hyderabad
Date : 23rd May, 2025



For Kakatiya Cement Sugar & Industries Ltd

P. Veeraiah
P. Veeraiah

Chairman and Managing Director

KAKATIYA CEMENT SUGAR & INDUSTRIES LIMITED

Segment wise revenue, results and capital employed

Under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations , 2015

(Rs. In lacs)

SL. No.	PARTICULARS	QUARTER ENDED			YEAR ENDED	YEAR ENDED
		31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
		Audited	Un-Audited	Audited	Audited	Audited
1	Segment Revenue					
	Sales					
	Cement	919.40	1,002.37	2,273.06	4,786.05	9783.96
	Sugar	1,065.68	979.36	1,031.21	4,387.56	6388.06
	Power	57.01	125.44	26.33	182.45	124.32
	Total	2,042.09	2,107.16	3,330.60	9,356.06	16296.34
	Less : Inter segment Revenue	57.01	376.76	244.73	433.77	701.08
	Net sales/income from operations	1,985.08	1,730.40	3,085.86	8,922.29	15,595.25
2	Segment Results Profit					
	Profit (+)/(Loss)(-) before tax and interest from each segment					
	Cement	(662.29)	(399.36)	41.69	(1,256.81)	405.42
	Sugar	(90.22)	218.89	198.11	508.19	62.51
	Power	1.86	(137.61)	0.85	(96.80)	(107.35)
	Total	(750.65)	(318.09)	240.67	(845.42)	360.58
	Less :					
	i. Interest	32.87	150.01	173.76	512.83	513.26
	ii. Other un-allocable expenditure					
	iii. Un-allocable income	-	-	-	-	-
	Total Profit/(Loss) Before Tax	(783.52)	(468.09)	66.90	(1,358.25)	(152.68)
3	SEGMENT ASSETS					
	Cement	10,009.32	10,711.78	11,672.64	10,009.32	11672.64
	Sugar	10,770.05	12,618.83	15,306.69	10,770.05	15306.69
	Power	4,488.20	4,445.07	8,085.60	4,488.20	8085.60
4	SEGMENT LIABILITIES					
	Cement	1,500.97	1,309.66	2,054.93	1,500.97	2054.93
	Sugar	2,544.02	4,397.26	10,165.83	2,544.02	10165.83
	Power	319.57	319.57	319.57	319.57	319.57

For Kakatiya Cement Sugar & Industries Ltd



P. Veeraiah
P.Veeraiah

Chairman and Managing Director

Place : Hyderabad

Date : 23rd May, 2025

KAKATIYA CEMENT SUGAR & INDUSTRIES LIMITED			
Statement of Assets and Liabilities as at 31-03-2025			
(Rs. In lakhs)			
	PARTICULARS	AS AT	AS AT
		31-03-2025	31-03-2024
		AUDITED	AUDITED
A	ASSETS:		
1	NON CURRENT ASSETS:		
	a) Property, plant and equipment	4,532.28	4,742.39
	b) Financial Assets:		
	i) Investments	2.09	2.80
	ii) Other Financial Assets	7,095.38	7,973.19
	c) Other Non-current Assets	359.62	250.72
2	CURRENT ASSETS:		
	a) Inventories	3,726.81	6,253.32
	b) Financial Assets:		
	i) Trade Receivables	1,795.46	1,812.49
	ii) Cash & Cash equivalents	3,772.73	54.58
	iii) Bank Balances other than (ii) above	2,196.72	11,548.75
	iv) Other Financial Assets	491.43	515.81
	c) Current Tax Assets (net)	1,030.02	1,422.70
	d) Other Current Assets	265.05	488.17
	TOTAL	25,267.58	35,064.93
B	EQUITY & LIABILITIES		
1	Equity		
	a) Equity Share Capital	777.39	777.39
	b) Other Equity	20,125.62	21,747.21
2	LIABILITIES:		
	Non Current Liabilities:		
	a) Provisions	21.98	6.72
	b) Deferred Tax Liabilities (Net)	752.05	799.23
	c) Other Non-current Liabilities		
3	Current Liabilities:		
	a) Financial Liabilities:		
	i) Borrowings	1,842.24	9,412.85
	ii) Trade Payables		
	(A) Total outstanding dues of micro enterprises and smal enterprises	6.73	5.96
	(B) Total outstanding dues of creditors other than micro & small enterprises	698.47	1,143.10
	b) Other Financial Liabilities	409.09	403.69
	c) Other Current Liabilities	563.67	762.78
	d) Provisions	70.33	6.00
	TOTAL	25,267.58	35,064.93

Place : Hyderabad
Date : 23rd May, 2025

for Kakatiya Cement Sugar & Industries Ltd



P. Veeraiah

P. Veeraiah
Chairman and Managing Director

KAKATIYA CEMENT SUGAR & INDUSTRIES LIMITED
Statement of Cash Flows for the year ended 31st March, 2025

(All amounts in ₹ lakhs, unless otherwise stated)

Particulars	Year ended 31st March, 2025	Year ended 31st March, 2024
Cash flow from operating activities		
Profit/(Loss) before tax	(1,358.25)	(152.68)
Adjustments for:		
Depreciation expenses	258.77	238.88
Net (gain)/loss on disposal of property, plant and equipment	(4.47)	(14.00)
Interest income on deposits and others	(1,290.34)	(1,169.71)
Dividend Income	0.06	(0.05)
Provision for bad and doubtful debts	1.11	0.27
Provision for bad and advances	9.50	-
Provision for obsolete inventories	200.00	-
Finance costs	512.83	513.26
Net (gain)/loss in on fair value changes of investment	0.71	(1.86)
Operating Profit/(loss) before working capital changes	(1,670.08)	(585.89)
Change in operating assets and liabilities		
(Increase)/ decrease in inventories	2,326.52	221.59
(Increase)/ decrease in trade receivables	6.42	(16.15)
(Increase)/ decrease in other current financial assets	24.38	(40.40)
(Increase)/ decrease in current tax assets	392.68	247.67
(Increase)/ decrease in other current assets	223.12	348.75
Increase/ (decrease) in trade payables	(443.81)	84.06
(Increase)/ decrease in other non current financial assets	877.80	(1,332.69)
Increase / (decrease) in other financial liabilities	5.39	13.04
Increase/ (decrease) in provisions	2.28	15.89
(Increase)/ decrease in other non-current assets	(108.90)	(0.36)
Increase/ (decrease) in other current liabilities	(199.11)	(220.45)
Cash generated from Operations	1,436.70	(1264.94)
Less: Income taxes paid	-	(50.00)
Net cash flow from/(used in) operating activities	1,436.70	(1314.94)
Cash flows from investing activities		
Purchase of property, plant and equipment (net)	(64.70)	(368.46)
(Increase)/ decrease in fixed deposits	9,352.03	97.19
Proceeds from sale of property, plant and equipment	20.48	14.52
Interest received	1,290.34	1169.71
Dividend income	(0.06)	0.05
Net cash inflow (outflow) from investing activities	10,598.09	913.01
Cash flow from financing activities		
Increase/ (decrease) in Current borrowings (net)	(7,570.61)	1065.14
Interest paid	(512.83)	(513.26)
Dividend paid	(233.21)	(233.21)
Net cash inflow (outflow) from financing activities	(8,316.64)	318.67
Net increase/ (decrease) in cash and cash equivalents	3,718.15	(83.26)
Cash and Cash equivalents at the beginning of the year	54.58	137.84
Cash and Cash equivalents at the end of the year (Note No.8)	3,772.73	54.58

The above statement of cash flows has been prepared under the 'Indirect method' as set out in Indian Accounting Standard - 7 Statement of Cash Flows.

Net debt reconciliation

Particulars	As at 31st March, 2025	As at 31st March, 2024
Opening balance of borrowings	9,412.85	8,347.71
Add/(less):- Proceeds/ repayment from borrowings(net)	(7,570.61)	1,065.14
Closing balance of borrowings	1,842.24	9,412.85

for Kakatiya Cement Sugar & Industries Ltd



P. Veeraiah
P. Veeraiah
Chairman & Managing Director
DIN: 00276769

Place: Hyderabad
Date : 23rd May, 2025

KAKATIYA CEMENT SUGAR & INDUSTRIES LIMITED

1-10-140/1, GURUKRUPA, ASHOK NAGAR, HYDERABAD-500 020

CIN L26942TG1979PLC002485 Website : www.kakatiyacements.com

Extract of the audited financial results for the quarter and year ended 31-03-2025

(Rs.in Lakhs)

Sl. No	Particulars	Quarter ended 31-03-2025 Audited	Quarter ended 31-12-2024 Un-audited	Quarter ended 31-03-2024 Audited	Year ended 31-03-2025 Audited	Year ended 31-03-2024 Audited
1	Total income from operations (net)	1,985.09	1,730.40	3,085.86	8,922.29	15,595.25
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	(783.52)	(468.09)	66.91	(1,358.25)	(152.68)
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	(783.52)	(468.09)	66.91	(1,358.25)	(152.68)
4	Net Profit for the period after tax (after Extraordinary items)	(786.58)	(459.00)	141.77	(1,330.53)	(134.45)
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(844.43)	(459.00)	156.10	(1,388.38)	(120.12)
6	Equity Share Capital	777.39	777.39	777.39	777.39	777.39
7	Reserves (excluding Revaluation Reserve as shown in the Balance Sheet of previous year)	-	-	-	20,125.62	21,747.21
8	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations) - 1. Basic:(Rs.) 2. Diluted:(Rs.)	(10.12)	(5.90)	1.82	(17.12)	(1.73)

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its respective meetings held on 23.05.2025
- These Financial Results are published pursuant to Regulation 47 (1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015
- The above is an extract of the detailed format of Financial Results for the Quarter and year ended 31.03.2025 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the said quarter and year ended 31.03.2025 Financial Results are available on the websites of BSE Ltd (www.bseindia.com), National Stock Exchange of India Ltd (www.nseindia.com) and the Company's website at www.kakatiyacements.com.
- The Board has recommended a dividend of Rs.3/- per share (Face Value of Rs.10 each) for the year ended 31-03-2025.

For Kakatiya Cement Sugar & Industries Ltd



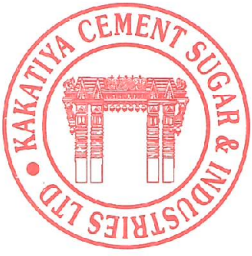
P. Veeraiyah

P.Veeraiyah

Chairman and Managing Director

Place : Hyderabad

Date : 23rd May, 2025



CIN : L26942TG1979PLC002485
GST No.: 36AABCK1868J1ZB

KAKATIYA CEMENT SUGAR & INDUSTRIES LIMITED

1-10-140/1, 'GURUKRUPA' Ashok Nagar, Hyderabad - 500 020.

REF:KCSIL:SEC:2025:

May 23, 2025

1. BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
MUMBAI - 400 001.
2. The Manager,
Listing Department,
National Stock Exchange of India Ltd.,
Exchange Plaza, 5th Floor,
Plot No.C/1, G Block,
Bandra-Kurla Complex, Bandra (E),
MUMBAI - 400 051.

Dear Sir,

Sub : Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

DECLARATION

We, M V R L S Rao, Company Secretary & Compliance Officer and M Bhavani Dattu, Chief Financial Officer of Kakatiya Cement Sugar & Industries Limited (CIN:L26942TG1979PLC002485) having Registered office at 1-10-140/1, GURUKRUPA, Ashok Nagar, Hyderabad - 500020, India, hereby declare that, the Statutory Auditors of the company, M/S. M Anandam & Co., Chartered Accountants have issued an Audit Report with unmodified opinion on Audited Financial Results of the company for the quarter and year ended 31st March, 2025.

This declaration is given in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations,2016 vide notification No.SEBI/LAD-NRO/GN/201617/001 dated 25th May, 2016 and Circular No.DIR/CFD/CMD/56/2016 dated 27th May, 2016.

Kindly take this declaration on record.

Yours Sincerely
For Kakatiya Cement Sugar & Industries Limited

M.V.R.L.S. Rao
M V R L S Rao
Company Secretary &
Compliance Officer



M Bhavani Dattu
M Bhavani Dattu
Chief Financial Officer

Regd. Off : Phone : 040-27637717, 27633627, Fax : 040-27630172, E-mail : info@kakatiyacements.com

WORKS: CEMENT : Dondapadu, Chintalapalem (Mdl.), Suryapet (Dist.) - 508 246. Phone : 08654-200014, Fax : 08654-296331
SUGAR & POWER : Peruvancha Village, Kalluru Mandal, Khammam Dist. 507 209. Ph: 08761-287207, Fax : 08761-287206

M.ANANDAM & CO.,
CHARTERED ACCOUNTANTS

**Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of
Kakatiya Cement Sugar and Industries Limited Pursuant to Regulation 33 of the SEBI (Listing
Obligations and Disclosure Requirements) Regulations, 2015**

To
The Board of Directors of
Kakatiya Cement Sugar and Industries Limited

Report on the audit of the Financial Results

Opinion

We have audited the accompanying quarterly financial results of Kakatiya Cement Sugar and Industries Limited (the Company) for the quarter ended 31st March, 2025 and the year-to-date results for the period from 1st April, 2024 to 31st March, 2025, (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 ("LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the LODR Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net loss and other comprehensive income and other financial information for the quarter ended 31st March, 2025 as well as the year-to-date results for the period from 1st April, 2024 to 31st March, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the

7 'A', SURYA TOWERS, SARDAR PATEL ROAD, SECUNDERABAD – 500003.
PHONE: 2781 2377, 2781 2034, FAX:2781 2091



Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial results.

Management's Responsibilities for the Financial Results

These quarterly financial results as well as the year-to-date financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material



misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the financial results made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The financial results include the results for the quarter ended 31st March, 2025 being 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 current financial year which were subject to limited review by us.

For M. Anandam & Co.,
Chartered Accountants
(Firm Regn.No.000125S)


A. V. Sadasiva

Partner

Membership No. 018404

UDIN:25018404BMOXYV5667

Place: Hyderabad

Date: 23rd May 2025

