Ref. ACL.SE:2024

23rd October, 2024

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 2nd quarter / half-year period ended 30th September, 2024.

In continuation of our letter dated 15th October, 2024, 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 2nd quarter / half-year period ended 30th September, 2024.

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

- a) Un-audited Financial Results for the 2nd quarter / half-year period ended 30th September, 2024
- b) Limited Report on the Financial Results

The above said meeting of the Board of Directors commenced at 3.30 Pm and concluded at 4.10 p.m.

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

Thanking you,

Yours truly,

For ANDHRA CEMENTS LTD

G. TIRUPATI RAO COMPANY SECRETARY

M. No. F2818

ANOTHRA

Encl; As Above

ANDIIRA 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 AND SIX MONTHS ENDED SEPTEMBER 30, 2024

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

					n laklis, except per share data and unless Six months ended			
	Particulars	Quarter ended					Year ended	
Sl. No.		September 30, 2024	June 30, 2024	September 30,	September 30,	September 30,	March 31,	
		(Unaudited)	(Unaudited)	2023 (Unaudited)	2024 (Unaudited)	(Unaudited)	2024 (Audited)	
1	Income	(Onauditeu)	(Onaudited)	(Onaudited)	(Onaudited)	(Onaddited)	(Auditeu)	
	(a) Revenue from operations	5.486	6.339	6,515	11.825	7,835	26,811	
	(b) Other income	129	456	25	585	7,833	851	
	Total income	5,615	6,795	6,540	12,410	7,896	27,662	
2	Expenses	3,013	0,773	0,540	12,410	7,070	27,002	
	(a) Cost of materials consumed	923	1,120	1,031	2,043	1,738	4.248	
	(b) Changes in inventories of finished goods and work-in-	723	1,120	1,031	2,043	1,736	4,240	
	progress	269	(1,118)	(2,240)	(849)	(2,245)	(1,924)	
	(c) Employee benefits expense	389	402	314	791	594	1,326	
	(d) Finance costs	1,809	1,804	1,879	3,613	3,293	7,054	
	(e) Depreciation and amortisation expense	1,773	1,722	1,303	3,495	2,590	5,641	
	(f) Power and fuel expenses	2,519	3,871	4,919	6,390	5,395	14,982	
	(g) Freight and forwarding expense	1,301	1,366	921	2,667	1.209	4,478	
	(h) Other expenses	1,111	1,236	795	2,347	1.466	4.025	
	Total expenses	10,094	10,403	8,922	20,497	14,040	39,830	
3	Loss before exceptional items and tax (1 - 2)	(4,479)	(3,608)	(2,382)	(8,087)	(6,144)	(12,168)	
4	Exceptional items (Refer note 4)	- 1		1,479		1,479	1.479	
5	Loss before tax (3 + 4)	(4,479)	(3,608)	(903)	(8,087)	(4,665)	(10,689)	
6	Tax expense		-					
	(a) Current tax	- 1	-	- 1	- 1	- 1	40	
	(b) Deferred tax	(991)	(1,249)	(805)	(2,240)	(2,101)	(4,128)	
	Total tax expense	(991)	(1,249)	(805)	(2,240)	(2,101)	(4,128)	
7	Net loss for the period/ year (5 - 6)	(3.488)	(2,359)	(98)	(5,847)	(2,564)	(6,561)	
8	Other Comprehensive Income							
	(i) Remeasurements gain on defined benefit plans	- 2	(1)		(1)	- 1	(2)	
	(ii) Income tax relating to items that will not be	- 3.						
	reclassified to profit or loss			-			1	
	Total Other Comprehensive Income	-	(1)	_	(1)	- 1	(1)	
9	Total Comprehensive loss (7+8)	(3.488)	(2.360)	(98)	(5,848)	(2,564)	(6,562)	
10	Paid up equity share capital (Face value of ₹ 10 per share)						9.217	
11	Other equity		1 121-				20,464	
12	Earnings per share of ₹ 10 each							
	(a) Basic (in ₹)	(3.78)	(2.56)	(0.11)	(6.34)	(2.78)	(7.12)	
	(b) Diluted (in ₹)	(3.78)	(2.56)	(0.11)	(6.34)	(2.78)	(7.12)	
		(*)	(*)	(*)	(*)	(*)		

(*) - 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 October 23, 2024. The statutory auditors of the Company have issued an unmodified conclusion in respect of the limited review of the quarter and six months ended September 30, 2024.
- 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'.
- The unaudited 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 ("SEBI").
- 4 Exceptional item in the financial results represents impainment reversal recorded based on remeasurement of certain assets at fair value as per the agreement entered by the Company.
- The Board of Directors of the Company at its meeting held on March 28, 2024, approved a proposal for issue of shares on a rights basis to the existing shareholders of the Company for an aggregate amount not exceeding ₹ 18,000 lakhs and formed a Rights Issue Committee. The Committee approved the Draft Letter of Offer (DLOF) on September 30, 2024 which was filed with Securities and Exchange Board of India (SEBI), BSE Limited (BSE) and National Stock Exchange of India Limited (NSE) on the same day.

For Andhra Cements Limited



Dr. S. Anand Reddy (Managing Director)

Place: Hyderabad Date: October 23, 2024



Balance Sheet (₹ in lakhs)

Particulars September 30, 2024 March 31, 2024 (Unaudited) (Audited)	Balance Sheet		(₹ in lakhs)
ASSETS Content Conte		As at	As at
ASSETS (a) Property, plant and equipment (b) Capital work, in progress (c) Right of use assets (d) Right of use assets (e) Right of use assets (f) Other financial assets (g) Other current a	Particulars	September 30, 2024	March 31, 2024
Non-current assets		(Unaudited)	(Audited)
(a) Property, plant and equipment (b) Capital work-in-progress (b) Capital work-in-progress (c) Capital work-in-progress (d) Intangible assets (e) (l) Other Intangible assets (e) (i) Other Intangible assets (i) Other Intangible assets (i) Other Intangible assets (ii) Other Intangible assets (iii) Other Intangible assets (iii) Other Intangible assets (iii) Other Intangible assets (iiii) Other Intangible assets (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii			
(b) Capital work-in-progress (c) Right of we assets (9 Right of we assets (9 Right of we assets (9 Right of we assets (10) (10) flore Intangible assets (10) (10) flore Intangible assets (10) (10) flore Intangible assets (11) (10) flore Intangible assets (12) (10) flore Intangible assets (13) flore Intangible assets (13) flore Intangible assets (14) (17) flore Intangible assets (15) (17) flore Intangible assets (18) flore Intangible assets (19) flore Intangible			
(c) Right of use assets 9 17 17 17 17 17 18 18 18		79,383	81,465
(g) Intangible assets (i) Other Intangible assets (ii) Other Intangible assets (i) Other Intangible assets (ii) Other Intangible assets (j) Deferred tax assets (net) (g) Other non-current assets (a) Inventories (a) Inventories (b) Financial assets (ii) Trade receivables (iii) Cash and cash equivalents (iii) Cash and cash equivalents (iii) Cash and cash equivalents (iv) Other Intancial assets (v) Other current assets (v) Other current assets (d) Current assets (d) Current assets (e) Other current assets (f) Other current assets (h) Current assets (h) Trade Current Iniabilities (h) Trade Current Iniabilities (h) Borrowings (a) Lease Inibilities (b) Provisions (c) Lease Inibilities (d) Trade Durate Inibilities (e) Trade Current Iniabilities (f) Dorrer Intiabilities (g) Trade payables (g) Lease Inibilities (h) Intrade Trade Trad	(b) Capital work-in-progress	3,615	13
(i) Other Intangible assets (c) Financial assets (1) Other financial assets (1) Other financial assets (1) Other financial assets (1) Other financial assets (1) Defired tax assets (net) (1) Carret day 7, 646 (10) Carret day 8, 64	(c) Right of use assets	9	17
(e) Financial assets (i) Other financial assets (i) Other financial assets (i) Other financial assets (ii) Other financial assets (iii) Cash and cash equivalents (iii) Bank balances other than Cash and cash equivalents (iii) Bank balances other than Cash and cash equivalents (iii) Bank balances other than Cash and cash equivalents (iii) Bank balances other than Cash and cash equivalents (iii) Bank balances other than Cash and cash equivalents (iii) Bank balances other than Cash and cash equivalents (iii) Bank balances other than Cash and cash equivalents (iii) Bank balances other than Cash and cash equivalents (iii) Bank balances other than Cash and cash equivalents (iii) Bank balances other than Cash and cash equivalents (iii) Bank balances other than Cash and cash equivalents (iv) Other financial assets (203 230 250 250 251 251 251 251 251 251 251 251 251 251	(d) Intangible assets		
(e) Financial assets (i) Other financial assets (i) Other financial assets (i) Other financial assets (ii) Other financial assets (iii) Cash and cash equivalents (iii) Bank balances other than Cash and cash equivalents (iii) Bank balances other than Cash and cash equivalents (iii) Bank balances other than Cash and cash equivalents (iii) Bank balances other than Cash and cash equivalents (iii) Bank balances other than Cash and cash equivalents (iii) Bank balances other than Cash and cash equivalents (iii) Bank balances other than Cash and cash equivalents (iii) Bank balances other than Cash and cash equivalents (iii) Bank balances other than Cash and cash equivalents (iii) Bank balances other than Cash and cash equivalents (iii) Bank balances other than Cash and cash equivalents (iv) Other financial assets (203 230 250 250 251 251 251 251 251 251 251 251 251 251	(i) Other Intangible assets	16	20
(f) Defrered tax assets (net) (g) Other non-current assets (1) Current assets (a) Inventories (b) Financial assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Bank balances other than Cash and cash equivalents (iii) Bank balances other than Cash and cash equivalents (iv) Other financial assets (c) Other current assets (d) Current assets (e) Other current assets (f) Trade from the content of the content assets (g) Trade for sale (2) (g) Current assets (h) Trade from the content assets (h) Trade for sale (3) Asset held for sale (3) TOTAL ASSETS (1+2+3) EQUITY AND LIABILITIES EQUITY AND LIABILITIES EQUITY AND LIABILITIES EQUITY (a) Equity share capital (b) Other equity (c) Other equity (d) Equity share capital (e) Other equity (f) Other financial liabilities (i) Borrowings (ii) Other financial liabilities (ii) Other financial liabilities (ii) Other non-current liabilities (i) Borrowings (ii) Other non-current liabilities (i) Borrowings (ii) Classe liabilities (i) Borrowings (ii) Lease liabilities (ii) Trade payables (iii) Other financial liabilities (i) Borrowings (ii) Lease liabilities (i) Borrowings (iii) Current liabilities (i) Borrowings (iii) Current liabilities (i) Derovisions (ii) Lease liabilities (i) Derovisions (ii) Lease liabilities (i) Derovisions (ii) Current liabilities (ii) Other financial liabilities (iii) Other financial liabilities	(e) Financial assets		
(f) Defrered tax assets (net) (g) Other non-current assets (1) Current assets (a) Inventories (b) Financial assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Bank balances other than Cash and cash equivalents (iii) Bank balances other than Cash and cash equivalents (iv) Other financial assets (c) Other current assets (d) Current assets (e) Other current assets (f) Trade from the content of the content assets (g) Trade for sale (2) (g) Current assets (h) Trade from the content assets (h) Trade for sale (3) Asset held for sale (3) TOTAL ASSETS (1+2+3) EQUITY AND LIABILITIES EQUITY AND LIABILITIES EQUITY AND LIABILITIES EQUITY (a) Equity share capital (b) Other equity (c) Other equity (d) Equity share capital (e) Other equity (f) Other financial liabilities (i) Borrowings (ii) Other financial liabilities (ii) Other financial liabilities (ii) Other non-current liabilities (i) Borrowings (ii) Other non-current liabilities (i) Borrowings (ii) Classe liabilities (i) Borrowings (ii) Lease liabilities (ii) Trade payables (iii) Other financial liabilities (i) Borrowings (ii) Lease liabilities (i) Borrowings (iii) Current liabilities (i) Borrowings (iii) Current liabilities (i) Derovisions (ii) Lease liabilities (i) Derovisions (ii) Lease liabilities (i) Derovisions (ii) Current liabilities (ii) Other financial liabilities (iii) Other financial liabilities	(i) Other financial assets	1,358	1,244
(g) Other non-current assets (1) 97,839 94,126 Current assets (a) 1978,399 94,126 Current assets (a) Inventories 6,946 5,919 (b) Financial assets (i) 7der receivables 6,946 5,919 (ii) Cash and cash equivalents 6,327 3,851 (ii) Cash and cash equivalents 7,039 1,025 (iv) Other financial assets 2,039 1,025 (v) Other current assets 2,039 1,025 (v) Other current assets 5,25 931 (d) Current tax assets (net) 74 55 Total Current assets (2) 13,817 13,703 Asset held for sale (3) 133 137 TOTAL ASSETS (1+2+3) 1,11,789 1,07,966 EQUITY AND LIABILITIES Equity (a) Equity share capital 9,217 9,217 (b) Other equity 1,4,616 2,0464 Total Equity (1) 23,833 29,681 Liabilities (a) Financial liabilities (b) 19 rovisions 9,195 186 (c) Other non-current liabilities (a) Financial liabilities (b) 10 rovisions (c) Other one-current liabilities (c) 64,212 64,753 Current liabilities (a) Financial liabilities (b) 10 rovovisions (c) 10 rovovisions (a) Lease liabilities (b) 10 rovovisions (c) 10 rovovisions (a) Lease liabilities (b) 10 rovovisions (c) 10 rovovisions (a) Lease liabilities (b) 10 rovovisions (c) 10 rovovisions (a) Lease liabilities (b) 10 rovovisions (c) 10 rovoviga (a) 11,10,88 3,399 177 (ii) Trade payables (a) total outstanding dues of micro enterprises and small enterprises (a) foliou outstanding dues of creditors other than micro enterprises and small enterprises (b) total outstanding dues of creditors other than micro enterprises and small enterprises (c) 0ther current liabilities (c) 1,00 rovoviga (c) 0ther current liabilities (c) 2,077 935 (b) Provisions (c) Other current liabilities (c) 3,032 1,211 Total Current liabilities (c) 2,3744 13,533			·
Total Non-current assets (1) 97,839 94,126			
Current assets			
(a) Inventories (b) Financial assets (c) 1 Trade receivables (f) Bornowings (f) Cash and cash equivalents (f) Bornowings (f) Other current liabilities (f) Bornowings (f) Drovisions (f) Bornowings (f) Drovisions (Total Non-cultent assets (1)	71,037	34,120
(a) Inventories (b) Financial assets (c) 1 Financial assets (d) Trade receivables (d) Financial assets (e) 1 Trade receivables (d) Trade receivables (d) Trade receivables (d) Trade receivables (d) Bab abalances other than Cash and cash equivalents (d) Bab abalances other than Cash and cash equivalents (d) Other current assets (e) Other current assets (f) (f) Other current assets (g) (g) Other current according to the current accordi	Current assets		
(b) Financial assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Cash and cash equivalents (iii) Cash and cash equivalents (iii) Cash and cash equivalents (iv) Other financial assets (v) Other financial assets (v) Other current assets (v) Other current assets (v) Other current assets (v) Other current assets (et) 74 56 7525 931 74 56 7541 Current assets (et) 75 13,817 13,703 75 13,703 75 13,817 13,817 75 13,817 13,817 75 13,817 13,703 75 13,817 13,817		6.046	5.010
(i) Trade receivables (ii) Cash and cash equivalents (iii) Bank balances other than Cash and cash equivalents (iii) Bank balances other than Cash and cash equivalents (iv) Other financial assets (b) Other current assets (c) Other current assets (d) Current tax assets (net) (Total Current assets (net) (net		0,940	3,919
(ii) Cash and cash equivalents 63 1.071 (iii) Bank balances other than Cash and cash equivalents 2,039 1,625 (iv) Other financial assets 243 250 (c) Other current assets 325 931 (d) Current tax assets (net) 74 56 (d) Current assets (2) 13,817 13,703 Asset held for sale (3) 133 137 TOTAL ASSETS (1+2+3) 1,11,789 1,07.966 EQUITY AND LIABILITIES Equity 9,217 9,217 (a) Equity share capital 9,217 9,217 (b) Other equity 14,616 20,464 Total Equity (1) 23,833 29,681 Liabilities (a) Financial liabilities 63,152 63,652 (i) Other financial liabilities 461 530 (b) Provisions 9 1,365 (c) Other non-current liabilities 404 335 Current liabilities (a) Financial liabilities 9 1,7 (a) In Tade payables 2 4,04 3,652 <td></td> <td>2.027</td> <td>2.051</td>		2.027	2.051
(iii) Bank balances other than Cash and cash equivalents (iv) Other financial assets (c) Other current assets (d) Current tax assets (net) 74 56 Total Current sasets (2) Asset held for sale (3) Asset held for sale (3) TOTAL ASSETS (1+2+3) EQUITY AND LIABILITIES Equity (a) Equity Share capital (b) Other equity 14,616 20,464 Total Equity (1) Liabilities (i) Borrowings (ii) Other financial liabilities (i) Borrowings (c) Other non-current liabilities (i) Borrowings (ii) Other non-current liabilities (i) Borrowings (c) Other non-current liabilities (ii) Borrowings (iii) Other financial liabilities (i) Borrowings (ii) Other financial liabilities (ii) Trade payables (iii) Other non-current liabilities (ii) Trade payables (iii) Other financial liabilities (iii) (iiii) Other financial liabilities (iiii) Other financia			
(iv) Other financial assets (2) 525 931 (d) Current tax assets (net) 74 56 754 754 756 7541 Current assets (2) 13,817 13,703 13,			
(c) Other current assets (net) 74 56 74 56 74 56 756 756 756 756 756 756 756 756 756	·		
Community Comm			
13,817 13,703 13,817 1	` '		
Asset held for sale (3) TOTAL ASSETS (1+2+3) 1,11,789 1,07,966 EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity (b) Other equity Total Equity (1) 23,833 29,681 Liabilities Non-current liabilities (a) Financial liabilities (i) Borrowings (i) Other financial liabilities (i) Borrowings (ii) Other non-current liabilities (b) Provisions (c) Other non-current liabilities (a) Financial liabilities (b) Provisions (c) Other non-current liabilities (a) Financial liabilities (b) In the financial liabilities (c) Other non-current liabilities (d) Financial liabilities (e) Other non-current liabilities (f) Borrowings (g) G6,688 (g) G7,532 Current liabilities (g) Financial liabilities (h) total outstanding dues of micro enterprises and small enterprises and small enterprises and small enterprises (g) Other financial liabilities (g) Financial liabilities (g) Financial liabilities (g) Financial liabilities (h) total outstanding dues of reditors other than micro enterprises and small enterprise			
TOTAL ASSETS (1+2+3)	Total Current assets (2)	13,817	13,703
TOTAL ASSETS (1+2+3)			
EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity (14,616 20,464 Total Equity (1) 23,833 29,681 Liabilities Non-current liabilities (a) Financial liabilities (i) Borrowings 63,152 63,652 (ii) Other financial liabilities (b) Provisions 6461 530 (b) Provisions 195 186 (c) Other non-current liabilities (a) Financial liabilities (a) Financial liabilities (b) Borrowings 64,212 64,753 Current liabilities (a) Financial liabilities (a) Financial liabilities (a) Financial liabilities (b) Individual equation of the provision of th	Asset held for sale (3)	133	137
EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity (14,616 20,464 Total Equity (1) 23,833 29,681 Liabilities Non-current liabilities (a) Financial liabilities (i) Borrowings 63,152 63,652 (ii) Other financial liabilities (b) Provisions 6461 530 (b) Provisions 195 186 (c) Other non-current liabilities (a) Financial liabilities (a) Financial liabilities (b) Borrowings 64,212 64,753 Current liabilities (a) Financial liabilities (a) Financial liabilities (a) Financial liabilities (b) Individual equation of the provision of th	TOTAL ASSETS (1+2+3)	1 11 780	1 07 066
Equity (a) Equity share capital 9,217 9,217 9,217 9,216 20,464 Total Equity (1) 23,833 29,681 Liabilities 8 20,681 Non-current liabilities 6 3,152 63,652 63,652 63,652 63,652 63,652 63,652 63,652 63,652 63,652 60,653 60,652 60,653 60,652 60,653 60,652 60,653		2,122,1.02	2,01,000
(a) Equity share capital 9,217 9,217 (b) Other equity 14,616 20,464 Total Equity (1) 23,833 29,681 Liabilities 3,832 29,681 Non-current liabilities 3,652 63,652 (a) Financial liabilities 461 530 (b) Provisions 461 530 (c) Other non-current liabilities 404 385 Total Non-current liabilities 404 385 Total Non-current liabilities 66,688 3,867 (a) Financial liabilities 9 17 (i) Borrowings 6,688 3,867 (ia) Lease liabilities 9 17 (ii) Trade payables 211 4,126 (a) total outstanding dues of micro enterprises and small enterprises 211 4,126 (b) total outstanding dues of creditors other than micro enterprises and small enterprises 211 4,126 (iii) Other financial liabilities 2,077 935 (b) Provisions 39 37 (c) Other current liabilities 3,632 1,211 Total Current liabilities (3) 23,744 <td></td> <td></td> <td></td>			
(b) Other equity 14,616 20,464 Total Equity (1) 23,833 29,681 Liabilities 8 3,333 29,681 Non-current liabilities 63,152 63,652 63,652 63,652 63,652 63,652 63,652 63,652 63,652 63,652 63,652 63,652 64,652 64,652 64,753 </td <td></td> <td></td> <td></td>			
Total Equity (1) 23,833 29,681			
Liabilities Non-current liabilities (a) Financial liabilities (ii) Borrowings 63,152 63,652 (ii) Other financial liabilities 461 530 (b) Provisions 195 186 (c) Other non-current liabilities 404 385 Total Non-current liabilities 404 385 Current liabilities (a) Financial liabilities (i) Borrowings 6,688 3,867 (ia) Lease liabilities 9 17 (ii) Trade payables (a) total outstanding dues of micro enterprises and small enterprises 211 4,126 (b) total outstanding dues of creditors other than micro enterprises and small enterprises 2,077 935 (b) Provisions 3,632 1,211 Total Current liabilities (3) 23,744 13,532			
Non-current liabilities (a) Financial liabilities (i) Borrowings 63,152 63,652 (ii) Other financial liabilities 461 530 (b) Provisions 195 186 (c) Other non-current liabilities 404 385 Total Non-current liabilities (2) 64,212 64,753 Current liabilities (i) Borrowings 6,688 3,867 (ia) Lease liabilities 9 17 (ii) Trade payables 9 17 (a) total outstanding dues of micro enterprises and small enterprises 211 4,126 (b) total outstanding dues of creditors other than micro enterprises and small enterprises 211 4,126 (b) total outstanding dues of creditors other than micro enterprises and small enterprises 211 4,126 (b) total outstanding dues of creditors other than micro enterprises and small enterprises 3,339 37 (ii) Other financial liabilities 2,077 935 (b) Provisions 39 37 (c) Other current liabilities 3,632 1,211 Total Current liabilities (3)	Total Equity (1)	23,833	29,681
Non-current liabilities (a) Financial liabilities (i) Borrowings 63,152 63,652 (ii) Other financial liabilities 461 530 (b) Provisions 195 186 (c) Other non-current liabilities 404 385 Total Non-current liabilities (2) 64,212 64,753 Current liabilities (i) Borrowings 6,688 3,867 (ia) Lease liabilities 9 17 (ii) Trade payables 9 17 (a) total outstanding dues of micro enterprises and small enterprises 211 4,126 (b) total outstanding dues of creditors other than micro enterprises and small enterprises 211 4,126 (b) total outstanding dues of creditors other than micro enterprises and small enterprises 211 4,126 (b) total outstanding dues of creditors other than micro enterprises and small enterprises 3,339 37 (ii) Other financial liabilities 2,077 935 (b) Provisions 39 37 (c) Other current liabilities 3,632 1,211 Total Current liabilities (3)	Liahilities		
(a) Financial liabilities 63,152 63,652 (ii) Other financial liabilities 461 530 (b) Provisions 195 186 (c) Other non-current liabilities 404 385 Total Non-current liabilities (2) Current liabilities (a) Financial liabilities 64,212 64,753 Current liabilities (i) Borrowings 6,688 3,867 (ia) Lease liabilities 9 17 (ii) Trade payables 211 4,126 (a) total outstanding dues of micro enterprises and small enterprises 211 4,126 (b) total outstanding dues of creditors other than micro enterprises and small enterprises 20,077 935 (iii) Other financial liabilities 2,077 935 (b) Provisions 3,632 1,211 Total Current liabilities (3) 23,744 13,532			
(i) Borrowings 63,152 63,652 (ii) Other financial liabilities 461 530 (b) Provisions 195 186 (c) Other non-current liabilities 404 385 Current liabilities (2) Current liabilities (a) Financial liabilities 64,212 64,753 Current liabilities (i) Borrowings 6,688 3,867 (ia) Lease liabilities 9 17 (ii) Trade payables 211 4,126 (a) total outstanding dues of micro enterprises and small enterprises 211 4,126 (b) total outstanding dues of creditors other than micro enterprises and small enterprises 211 4,126 (iii) Other financial liabilities 2,077 935 (b) Provisions 39 37 (c) Other current liabilities 3,632 1,211 Total Current liabilities (3)			
(ii) Other financial liabilities 461 530 (b) Provisions 195 186 (c) Other non-current liabilities 404 385 Total Non-current liabilities (2) Current liabilities (a) Financial liabilities 64,212 64,753 Current liabilities (i) Borrowings 6,688 3,867 (ia) Lease liabilities 9 17 (ii) Trade payables 211 4,126 (a) total outstanding dues of micro enterprises and small enterprises 211 4,126 (b) total outstanding dues of creditors other than micro enterprises and small enterprises 11,088 3,339 (iii) Other financial liabilities 2,077 935 (b) Provisions 39 37 (c) Other current liabilities 3,632 1,211 Total Current liabilities (3)		62 152	62.652
(b) Provisions 195 186 (c) Other non-current liabilities 404 385 Total Non-current liabilities (2) 64,212 64,753 Current liabilities (a) Financial liabilities 6,688 3,867 (ia) Lease liabilities 9 17 (ii) Trade payables 211 4,126 (a) total outstanding dues of micro enterprises and small enterprises 211 4,126 (b) total outstanding dues of creditors other than micro enterprises and small enterprises 11,088 3,339 (iii) Other financial liabilities 2,077 935 (b) Provisions 39 37 (c) Other current liabilities 3,632 1,211 Total Current liabilities (3)			
(c) Other non-current liabilities 404 385 Total Non-current liabilities (2) 64,212 64,753 Current liabilities 6,688 3,867 (a) Financial liabilities 9 17 (ii) Borrowings 6,688 3,867 (ia) Lease liabilities 9 17 (ii) Trade payables 211 4,126 (b) total outstanding dues of micro enterprises and small enterprises 211 4,126 (b) total outstanding dues of creditors other than micro enterprises and small enterprises 11,088 3,339 (iii) Other financial liabilities 2,077 935 (b) Provisions 39 37 (c) Other current liabilities 3,632 1,211 Total Current liabilities (3) 23,744 13,532			
Current liabilities 64,212 64,753 Current liabilities (a) Financial liabilities (b) Borrowings 6,688 3,867 (ia) Lease liabilities 9 17 (ii) Trade payables 211 4,126 (a) total outstanding dues of micro enterprises and small enterprises 211 4,126 (b) total outstanding dues of creditors other than micro enterprises and small enterprises 11,088 3,339 enterprises 2,077 935 (b) Provisions 39 37 (c) Other current liabilities 3,632 1,211 Total Current liabilities (3) 23,744 13,532			
Current liabilities (a) Financial liabilities (i) Borrowings (ia) Lease liabilities (ii) Trade payables (a) total outstanding dues of micro enterprises and small enterprises (b) total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other financial liabilities (iii) Other financial liabilities (iii) Other current liabilities 2,077 935 (b) Provisions (c) Other current liabilities 7,632 1,211 Total Current liabilities (3)	, ,		
(a) Financial liabilities (i) Borrowings (ia) Lease liabilities (ii) Trade payables (a) total outstanding dues of micro enterprises and small enterprises (b) total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other financial liabilities (b) Provisions (c) Other current liabilities (3) (a) total Outstanding dues of micro enterprises and small enterprises (iii) Other financial liabilities (a) total Outstanding dues of creditors other than micro enterprises and small enterprises and small enterprises (iii) Other financial liabilities (b) Provisions (c) Other current liabilities (d) 2,077 (e) 335 (f) Provisions (f) 39 (f) 37 (f	Total Non-current liabilities (2)	64,212	64,753
(a) Financial liabilities (i) Borrowings (ia) Lease liabilities (ii) Trade payables (a) total outstanding dues of micro enterprises and small enterprises (b) total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other financial liabilities (b) Provisions (c) Other current liabilities (3) (a) total Outstanding dues of micro enterprises and small enterprises (iii) Other financial liabilities (a) total Outstanding dues of creditors other than micro enterprises and small enterprises and small enterprises (iii) Other financial liabilities (b) Provisions (c) Other current liabilities (d) 2,077 (e) 335 (f) Provisions (f) 39 (f) 37 (f	Current liabilities		
(i) Borrowings (ia) Lease liabilities (ii) Trade payables (a) total outstanding dues of micro enterprises and small enterprises (b) total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other financial liabilities (b) Provisions (c) Other current liabilities (3) (6,688 3,867 9 17 4,126 4,126 211 4,126 2,077 935 (b) Provisions (c) Other current liabilities (d) 2,077 935 39 37 37 3,632 1,211 Total Current liabilities (3)			
(ia) Lease liabilities (ii) Trade payables (a) total outstanding dues of micro enterprises and small enterprises (b) total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other financial liabilities (b) Provisions (c) Other current liabilities (c) Other current liabilities (d) Trade payables (iii) Trade payables (211	• •	((00	2.005
(ii) Trade payables (a) total outstanding dues of micro enterprises and small enterprises (b) total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other financial liabilities (b) Provisions (c) Other current liabilities (d) Trade payables (iii) Trade payables (211 4,126 (1,088 3,339 (2,077 935 (39 37 (4) Other current liabilities (5) 3,632 1,211 (6) Trade payables (11,088 3,339 (11,088 3,339 (20,077 935 (30 37 (4) 13,532			
(a) total outstanding dues of micro enterprises and small enterprises (b) total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other financial liabilities (b) Provisions (c) Other current liabilities (3) (a) total outstanding dues of micro enterprises and small 11,088 (b) 2,077 (c) 935 (d) Provisions (e) Other current liabilities (f) 2,077 (f) 935 (g) 37 (g) 23,744 (g) 211 (g		9	17
(b) total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other financial liabilities (b) Provisions (c) Other current liabilities Total Current liabilities (3) 11,088 3,339 2,077 935 39 37 37 413,532			
enterprises 2,077 935 (iii) Other financial liabilities 39 37 (b) Provisions 39 37 (c) Other current liabilities 3,632 1,211 Total Current liabilities (3) 23,744 13,532			
(iii) Other financial liabilities 2,077 935 (b) Provisions 39 37 (c) Other current liabilities 3,632 1,211 Total Current liabilities (3) 23,744 13,532		11,088	3,339
(b) Provisions 39 37 (c) Other current liabilities 3,632 1,211 Total Current liabilities (3) 23,744 13,532			
(c) Other current liabilities 3,632 1,211 Total Current liabilities (3) 23,744 13,532		2,077	935
(c) Other current liabilities 3,632 1,211 Total Current liabilities (3) 23,744 13,532	(b) Provisions	39	37
Total Current liabilities (3) 23,744 13,532	, ,	3,632	1,211
101AL EQUITY AND LIABILITIES (1+2+3)			
	TOTAL EQUITY AND LIABILITIES (1+2+3)	1,11,789	1,07,966





Statement of cash	flows for the six months ended September 30, 2024				(₹in lakhs)
		Six mont		Six montl	ns ended
Particulars		September		September	
			dited)	(Unau	dited)
	om operating activities				
Loss before t		1 1	(8,087)		(4,665)
Adjustments					
	tion and amortization expense	3,495		2,590	
Finance of		3,613		3,293	
Interest in		(80)		(49)	
	sale of property, plant and equipment (net)	(490)		196	
	nal income	5 8 8		(1,479)	
Unrealise	ed gain on foreign currency transactions and translation	(6)	<u> </u>	(6)	
			6,532		4,349
	oss before working capital changes		(1,555)		(316)
	vorking capital	1 1			
	for (increase)/decrease in operating assets:	l _			
Trade rec		(76)		(5,448)	
Inventori	es	(1,027)	li l	(6,086)	
Other fin	ancial assets	(129)		(456)	
Other ass	sets	338	<u> </u>	(428)	
			(894)		(12,418)
Adjustments	for increase/(decrease) in operating liabilities:				
Trade pay		3,840		7,022	
Other fin	ancial liabilities	(69)		(566)	
Provision		10		(32)	
Other lial	bilities	2,421		311	
			6,202		6,735
Cash genera	ted from/ (used in) operating activities	l i	3,753	T	(5,999)
Less: Inc	ome tax paid		(18)		
Net cash gen	nerated from/ (used in) operating activities		3,735	I	(5,999)
B Cash flow fr	om investing activities)		
	xpenditure on property, plant and equipment including capital work-in-)		
	and capital advances	(3,893)	V.	(7,402)	
	not considered as cash and cash equivalents	(-,)		(1,102)	
- Placed		(1,058)		7,*	
- Mature	ed	644		/S27	
Proceeds	from disposal of property, plant and equipment	495		820	
Interest r		40		19	
	d in investing activities		(3,772)		(6,563)
C Cash flow fr	om financing activities				
	from non-current horrowings			9.064	
	ent of non-current borrowings	(900)		8,964	
				(2)	
	of loan from related party	400		2.040	
	from current borrowings (net) ent of lease liabilities	2,821		2,849	
		(8)		(7)	
Interest p	oald ed in)/ generated from financing activities	(3,284)	(071)	(3,085)	0.710
Net cash (us	ed in ji generated from imancing activities		(971)	1	8,719
Net decrease	e in cash and cash equivalent (A+B+C)		(1,008)		(3,843)
	h equivalent at the beginning of the period		1,071		4,370
Cash and ca	sh equivalent at the end of the period		63		527





ANDIRA CEMENTS LIMITED

Regd. Office: Sri Durga Cement Works, Sri Durgapuram, Srinagar Post, Dachepalli Mandal, Palnadu District, Andhra Pradesh - 522 414 Website: andhracements.com, E-mail Id: investorcell@andhracements.com, CIN No. L26942AP1936PLC002379

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2024

SI. No.	Particulars	Quarter ended 30.09.2024 (Unaudited)	Half year ended 30.09.2024 (Unaudited)	Quarter ended 30.09.2023 (Unaudited)	Year ended 31.03.2024 (Audited)
1	Total Income	5,486	11,825	6,515	26,811
2	Net Profit/(Loss) for the period before Tax and Exceptional items	(4,479)	(8,087)	(2,382)	(12,168)
3	Net Profit/(Loss) for the period before Tax but after Exceptional	(4.479)	(8,087)	(903)	(10,689)
4	Net Profit/(Loss) for the period after Tax and Exceptional items	(3,488)	(5,847)	(98)	(6,561)
5	Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive income (after tax)]	(3,488)	(5,848)	(98)	(6,562)
6	Paid-up Equity Share Capital (Face value Rs. 10/- per share)	9,217	9,217	9,217	9,217
7	Reserve (excluding Revaluation Reserves as shown in the Audited Balance Sheet of previous year)	-	2	-	20,464
8	Earning Per Share (of Rs. 10/- each) (for continuing and discontinued operations)				
	a) Basic	(3.78)	(6.34)	(0.11)	(7.12)
	b) Diluted	(3.78)	(6.34)	(0.11)	(7.12)
		Not Annualised	Not Annualised	Not Annualised	Annualised

Note

- 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 October 23, 2024. The statutory auditors of the Company have issued an unmodified conclusion in respect of the limited review of the quarter and six months ended September 30, 2024.
- 2 The above unaudited financials is an extract of the detailed format of the Unaudited Financial results for the quarter and six months ended September 30, 2024 filed with the Stock Exchanges under Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. The full format of the Unaudited financial results of the company for the quarter and six months ended September 30, 2024 are available to the investors on the Company's website (https://www.andhracements.com) and on the website of the National Stock Exchange of India Limited (www.nseindia.com) and BSE Limited (www.bseindia.com).

Place: Hyderabad Date: October 23, 2024 For Dr.

For Andhra Cements Limited

Dr. S. Anand Reddy (Managing Director)

Deloitte Haskins & Sells

Chartered Accountants
KRB Towers, Plot No.1 to 4 & 4A
1st, 2std & 3std Floor
Jubilee Enclave, Madhapur
Hyderabad – 500 081
Telanagana, India

Tel: +91 40 7125 3600 Fax: +91 40 7125 3601

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF ANDHRA CEMENTS LIMITED

- We have reviewed the accompanying Statement of Unaudited Financial Results of ANDHRA CEMENTS LIMITED ("the Company"), for the quarter and six months ended September 30, 2024 ("the Statement"), 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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under Section 143(10) of the Companies Act, 2013 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. Based on our review conducted as stated in paragraph 3 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Deloitte Haskins & Sells** Chartered Accountants (Firm's Registration No. 008072S)

C Manish Muralidhar

(Partner)

(Membership No. 213649) (UDIN: 24213649BKCJJH2304)

Place: Hyderabad Date: October 23, 2024