



**NATIONAL STOCK EXCHANGE  
OF INDIA LIMITED**

**NIFTY** 50

October 30, 2014 *Stock of the nation*

Ref No: NSE/LIST/1583

The Company Secretary  
Andhra Cements Limited  
3rd Floor, Block-III, "White House", H.No.6-3-1192/1/1,  
Begumpet, Hyderabad-, (AP),  
Secunderabad - 500016

**Kind Attn: - Mr. G. Tirupathi Rao**

Dear Sir,

**Sub: - Manner of Dealing with the Qualified Audit Reports filed by the Listed Companies.**

This has reference to SEBI Circular No. CIR/CFD/DIL/7/2012 dated August 13, 2012 read with the SEBI's Clarificatory Circular CIR/CFD/DIL/9/2013 dated June 05, 2013 on the captioned subject matter.

SEBI has informed the Exchange that based on the deliberations at QARC, the cases (Annexure I) were referred to FRRB for its opinion on the qualifications. Subsequently, SEBI is in receipt of opinion of FRRB in these cases.

SEBI has directed the Exchange to advise the company, with regard to restatement of Financial Statements pertaining to Financial Year 2012-13 in terms of Clause 5 (d) (ii) of the SEBI Circular dated August 13, 2012, June 05, 2013.

You are advised to ensure compliance of the said SEBI directives and report status of compliance to the Exchange.

Yours faithfully,  
For National Stock Exchange of India Limited

*gm* **Avinash Kharkar**  
**Asst. Vice President**

CC to: The Statutory Auditor  
Chaturvedi & Partners, Chartered Accountants  
212A, Chiranjiv Tower,  
43, Nehru Place,  
New Delhi - 110019



*Continuation Sheet*

Name of the Company	Qualification	Opinion of FRRB	Action to be taken
Andhra Cements Limited	Continuance of capitalization of borrowing costs	Qualification is justified.	Restatement under Clause 5(d)(ii) of the SEBI Circular
	Recognition of deferred taxes on business losses		