



CIN : L26942TG1979PLC002485

# KAKATIYA CEMENT SUGAR & INDUSTRIES LIMITED

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

REF:KCSIL:SEC:2017:

September 6, 2017

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 : Board Meeting for considering the unaudited financial results (provisional) for the quarter ended 30<sup>th</sup> June, 2017.

Please find enclosed:

**Q1: Unaudited Financial Results (Provisional) for the quarter ended 30<sup>th</sup> June, 2017.**

Unaudited financial results (Provisional) for the Quarter ended 30<sup>th</sup> June 2017 duly considered and taken on record by the Board of Directors of our Company at their meeting held on 06.09.2017 are attached herewith. The Meeting Commenced at 10.00 A.M and concluded at 1.30 P.M.

Kindly note that this is the first year of implementation of IND-AS and therefore the relevant Board Meeting for consideration of Q1 Results have not been conducted before 14<sup>th</sup> August, 2017 and the company opted for availing of extension of time.

## Limited Review Report

Limited Review Report under Regulation 33 of SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 issued by M. Anandam & Co., Chartered Accountants, Secunderabad is attached herewith for your record.

Kindly acknowledge the receipt.

Thanking you,

Yours faithfully,  
for KAKATIYA CEMENT SUGAR & INDUSTRIES LIMITED,

  
B K PRASAD  
GENERAL MANAGER  
AND COMPANY SECRETARY

End : a/a

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

WORKS : CEMENT : Srinivasanagar, Jaggayyapet, Krishna Dist.- 521 175. 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 AND INDUSTRIES LIMITED**  
**Unaudited Financial Results for the Quarter ended 30th June,2017**

(Rs. in Lacs)

Particulars	30th June, 2017 (Unaudited)	30th June, 2016 (Refer Note 3)
I. Revenue from operations	5,017.04	5,032.61
II. Other Income	248.97	173.25
<b>III.Total Income (I + II)</b>	<b>5,266.01</b>	<b>5,205.86</b>
<b>IV. Expenses:</b>		
Cost of materials consumed	292.97	269.23
Excise Duty	374.73	401.96
Changes in inventories of Finished goods and Work in Progress	1,822.67	1,695.92
Employee benefits expense	403.76	382.12
Finance cost	62.28	70.76
Depreciation	59.77	58.98
Other Expenses	1,385.65	1,498.97
<b>Total Expenses</b>	<b>4,401.82</b>	<b>4,377.94</b>
<b>V. Profit before tax (III - IV)</b>	<b>864.19</b>	<b>827.93</b>
<b>VI. Tax expense:</b>		
(1) Current tax	172.9	129.37
(2) Deferred tax	(3.71)	(7.91)
<b>VII. Profit for the period (V-VI)</b>	<b>695.00</b>	<b>706.47</b>
<b>VIII. Other Comprehensive Income (Net of Tax)</b>	<b>1.75</b>	<b>1.75</b>
<b>IX. Total Comprehensive Income (after Tax)</b>	<b>696.75</b>	<b>708.22</b>
<b>X. Earning per equity share:</b>		
(1) Basic	8.96	9.11
(2) Diluted	8.96	9.11

**Notes :**

1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 06.09.2017

2 In terms of Sec.133 of the Companies Act, 2013, the company has adopted Indian Accounting Standards (Ind. AS) w.e.f., 1st April 2017 and this financial results have been prepared in accordance with the above said Ind AS. Transition date to Ind AS is 01.04.2016.

3 In terms of the Circular No. CIR/CFD/FAC/62/2016, dt. 05.07.2016 of SEBI, the Ind AS compliant unaudited financial results for the quarter ended 30th June 2016 have not been subjected to limited review by Statutory Auditors.

4 Reconciliation of net profit under Indian GAAP for the quarter ended 30th June 2016 with Ind AS is attached in Annexure.

for Kakatiya Cement Sugar and Industries Ltd



*P. Veeraiah*

P.Veeraiah

Chairman and Managing Director

Hyderabad

Date : 06.09.2017

**KAKATIYA CEMENT SUGAR AND INDUSTRIES LIMITED**

**ANNEXURE**

**(Rs. in Lacs)**

<b>Description</b>	<b>Amount</b>
Net profit after tax as per IGAAP	697.27
Less: Re-measurement cost of net defined benefit liability	-2.68
Add: Fair value adjustment on SEFSU loan	8.09
Add : Fair value of Investments	0.31
Add : Deferred Taxes	4.82
Less : Amortization of Processing Charges	-1.35
<b>Net Profit as per Ind AS</b>	<b>706.47</b>
<b>Other Comprehensive Income Net of Tax</b>	<b>1.75</b>
<b>Total Comprehensive Income (after Tax)</b>	<b>708.22</b>

for Kakatiya Cement Sugar and Industries Ltd



*P. Veeraiah*

P.Veeraiah

Chairman and Managing Director

Hyderabad

Date : 06.09.2017

**KAKATIYA CEMENT SUGAR AND INDUSTRIES LIMITED**  
 SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES  
 UNDER REGULATION 33 OF THE SEBI ( LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS )  
 REGULATIONS , 2015

(Rs. in Lacs.)

SL. NO.	PARTICULARS	QUARTER ENDED	
		30.06.2017	30.06.2016
		UNAUDITED	UNAUDITED
<b>1</b>	<b>Segment Revenue</b>		
	Gross Sales		
	Cement	3046.66	2639.83
	Sugar	1970.38	2344.87
	Power	605.56	962.18
	Total	5622.60	5946.88
	Less : Inter segment Revenue	605.56	914.27
	Net sales/income from operations	5017.04	5032.61
<b>2</b>	<b>Segment Results Profit</b>		
	(+)/(Loss)(-) before tax and interest from each segment		
	Cement	513.34	185.87
	Sugar	(44.57)	20.16
	Power	457.69	692.66
	Total	926.47	898.69
	Less :		
	i. Interest	62.28	70.76
	ii. Other un-allocable expenditure net off	-	-
	iii. un-allocable income	-	-
	Total Profit Before Tax	864.19	827.93
<b>3</b>	<b>SEGMENT ASSETS</b>		
	Cement	5526.61	4760.24
	Sugar	15492.67	12610.32
	Power	8963.29	8446.57
<b>4</b>	<b>SEGMENT LIABILITIES</b>		
	Cement	1880.68	890.83
	Sugar	5739.56	3951.02
	Power	758.58	1250.25

for Kakatiya Cement Sugar and Industries Ltd

Hyderabad  
Date : 06.09.2017



*P. Veeraiyah*

P.Veeraiyah  
Chairman and Managing Director

KAKATIYA CEMENT SUGAR AND INDUSTRIES LIMITED  
 1-10-140/1, GURUKRUPA, ASHOKNAGAR, HYDERABAD-500 020  
 CIN L26942TG1979PLC002485 Website : www.kakatiyacements.com  
 Extract of the un-audited financial results for the quarter and Year ended 30.06.2017

Rs. in Laacs

Sl.NO	Particulars	Quarter ended 30.06.2017	Quarter ended 30.06.2016
1	Total income from operations	5266.01	5205.86
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	864.19	827.93
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	864.19	827.93
4	Net Profit for the period after tax (after Extraordinary items)	695.00	706.47
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after	696.75	708.22
6	Equity Share Capital	777.39	777.39
7	Reserves (excluding Revaluation Reserve as shown in the Balance Sheet of previous year)		
8	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations) - 1. Basic: 2. Diluted:	8.96	9.11

Notes:

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 06.09.2017
- 2 These Financial Results are published pursuant to Regulation 47 (1)(b) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015
- 3 The above is an extract of the detailed format of Quarterly and Yearly Financial Results filed with the Stock Exchanges. Under Regulation 33 of the SEBI (Listing and other disclosure requirements) Regulation, 2015. The full format of the said Quarterly and Year Financial Results are available on the websites of Bombay Stock Exchange Ltd and National Stock Exchange Ltd www.bseindia.com and www.nseindia.com and the Company's website: www.kakatiyacements.com
- 4 In terms of Sec.133 of the Companies Act, 2013, the company has adopted Indian Accounting Standards (Ind. AS) w.e.f., 1st April 2017 and this financial results have been prepared in accordance with the above said Ind AS. Transition date to Ind AS is 01.04.2016.

Place : Hyderabad  
Date : 06.09.2017



for Kakatiya Cement Sugar and Industries Ltd

*P. Veeraiyah*  
P. Veeraiyah

Chairman and Managing Director

**M. ANANDAM & CO.,**  
CHARTERED ACCOUNTANTS

**INDEPENDENT AUDITORS' REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS**

To

The Board of Directors of  
Kakatiya Cement Sugar and Industries Limited

We have reviewed the accompanying Statement of Unaudited Financial Results of Kakatiya Cement Sugar and Industries Limited for the Quarter ended 30<sup>th</sup> June, 2017. This statement is the responsibility of the company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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.

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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We have not reviewed the accompanying financial results and other financial information for the quarter ended June 30, 2016, which have been presented solely based on the information compiled by Management and has been approved by the Board of Directors.



For M. Anandam & Co.,  
Chartered Accountants  
(FRN: 0001255)

*A.V. Sadasiva*  
A.V. Sadasiva  
Partner

Membership No.018404

Place: Hyderabad

Date: 6<sup>th</sup> September, 2017