



SRI CHAKRA CEMENT LIMITED

Admn. Office : "CONCRETE HOUSE"
6-3-668/10/66, Durga Nagar Colony,
Punjagutta, Hyderabad - 500 082.
Tel : (O) 040-66612374, 66614633
Fax : 040-23404657
E-mail : srichakracement@gmail.com
CN No : L40300AP1981PLC002952

Place: Hyderabad
Date: 07.11.2024

To
The Manager,
Listing Department,
BSE Limited
P.J. Towers, Dalal Street,
Fort, Mumbai – 400001,
Maharashtra

Dear Sir,

Sub:

- 1) Submission of Unaudited Financial Results for the Quarter and half-year ended 30th September, 2024 under Regulation 33 of SEBI (LODR) Regulations, 2015.
- 2) Outcome of Board Meeting under Regulation 30 of SEBI (LODR) Regulations, 2015

Ref: Scrip Code: BSE: 518053

We wish to inform you that the Board of Directors of the Company at its meeting held today i.e., on 7th day of November, 2024 has *inter-alia* approved and recorded the **Unaudited Quarterly Financial Results for the Quarter and half-year ended 30.09.2024**

Accordingly in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015, a copy of the Unaudited Quarterly Financial Results for the Quarter and half-year ended 30.09.2024 along with the Limited Review Report issued by M/s C. Ramchandram & Co., Auditors, thereon is enclosed for your information and records.

The meeting commenced at 02:00 PM and concluded at 03:00 PM

This is for your information and record.

Thanking you,

Yours Faithfully

For Sri Chakra Cement Limited




P Rajendra Babu
Company Secretary & Compliance Officer

Encl: a/a

SRI CHAKRA CEMENT LIMITED

CIN No: L40300AP1981PLC002952, Regd Off: .No.27/4/1, KANNAVARI THOTA, 1ST FLOOR, BESIDE CENTRAL EXCISE OFFICE, GUNTUR, A.P.-522104

Admn off: 6-3-668/10/66, Durganagar Colony, Punjagutta, Hyderabad, Telangana-500082, Ph: 040 6661 4633, Fax: 040 23404657, E mail: srichakracement@gmail.com,

Website: www.srichakracement.com

STATEMENT OF UN-AUDITED FINANCIAL RESULTS (STAND ALONE) FOR THE QUARTER ENDED 30TH SEPTEMBER 2024

		Rupees in lacs					
Sl no	Particulars	Three Months ended			Year to date		Previous year
		30-09-24	30-06-24	30-09-23	30-09-24	30-09-23	31-03-24
		Un Audited			Unaudited		Audited
Revenue from Operations		IND AS					IND AS
I	Net Sales	2210.00	3247.02	5171.33	5457.02	11464.71	22335.92
II	Other income	59.01	94.2	0.18	153.21	32.77	425.76
III	Total Income	2269.01	3341.22	5171.51	5610.23	11497.48	22761.68
Expenses							
IV	Cost of Materials Consumed	690.70	800.72	1111.66	1491.42	2439.33	5025.50
	Changes in inventories of finished goods , Stock in trade and Work In progress	265.73	363.45	-255.41	629.18	187.15	(401.70)
	Employee benefit Expense	572.94	509.22	417.61	1082.16	896.39	1973.44
	Finance Costs	87.84	70.32	10.00	158.16	30.95	305.95
	Depreciation and Amortisation Expense	265.13	265.13	258.00	530.26	516.00	1060.52
	Other Expenses	2037.05	2233.9	3505.77	4270.95	7213.04	15792.48
	Total Expenses	3919.39	4242.74	5047.63	8162.13	11282.86	23756.19
V	Profit (Loss) before exceptional items and Tax (I-IV)	(1650.38)	(901.52)	123.88	(2551.90)	214.62	(994.51)
VI	Exceptional Items						
VII	Profit/(Loss) before tax (V-VI)	(1650.38)	(901.52)	123.88	(2551.90)	214.62	(994.51)
VIII	Tax Expense						
	Current tax						
	MAT credit entitlement						
	Deferred tax	-41.90	17.64	-15.26	-24.26	(15.26)	70.53
IX	Profit(Loss) for the period from continuing Operations (VII-VIII)	(1608.48)	(919.16)	139.14	(2527.64)	229.88	(1065.04)
X	Profit/(Loss) from discontinued operations						
XI	Tax expense of discontinued operations						
XII	Profit/(Loss) from discontinued operations (after tax) (X-XI)		0	0		0	0
XIII	Profit/(Loss) for the period (IX+XII)	(1608.48)	(919.16)	139.14	(2527.64)	229.88	(1065.04)
XIV	Other Comprehensive Income						
A	(i) Items that will not be reclassified to Profit or Loss	0	0	0	0	0	15.05
	(ii) income Tax relating to the items that will not be reclassified to Profit or Loss	0	0	0	0	0	(3.76)
B	(i) Items that will be reclassified to Profit or Loss						
	(ii) Income Tax relating to the items that will be reclassified to Profit or Loss						
XV	Total Other Comprehensive Income (XIII+XIV)	0	0	0	0	0	11.29
XVI	Total Comprehensive Income for the period (XIII+XIV) comprising profit (Loss) and Other comprehensive Income for the period	(1,608.48)	(919.16)	139.14	(2,527.64)	229.88	(1076.33)
XVII	Paid up Share Capital						
	No of Shares	9000000	9000000	9000000	9000000	9000000	9000000
	Face value per equity Share	10	10	10	10	10	10
	Paid Up Share Capital	90000000	90000000	90000000	90000000	90000000	90000000
XVII	Earnings per Equity Share (for continuing operations)						
	Basic	(17.87)	(10.21)	1.55	(28.08)	2.55	(11.83)
	Diluted	(17.87)	(10.21)	1.55	(28.08)	2.55	(11.83)

See accompanying Notes to the financial Results

Notes:

- The above results have been audited by the Statutory Auditors of the Company, reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 06.11.2024 & 07.11.2024
- The statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2015 and other recognised accounting practices and policies to the extent applicables.
- Figures for the previous periods are re-classified/re-arranged/ re-grouped , wherever necessary.
- Segmentwise reporting as defined in accounting standard is not applicable, since the entire operation of the Company relates to only one segment i.e. Cement" as primary segment

Place: Hyderabad

Date: 07.11.2024

For Sri Chakra Cement Limited

K Vijay Kumar
Managing Director




SRI CHAKRA CEMENT LIMITED
CIN NO L40300AP1981PLC002952
BALANCE SHEET (IND-AS) AS AT 30TH SEPTEMBER 2024

All amounts are in Rupees Lakhs unless otherwise stated

Particulars	30-09-24	31-03-24
A ASSETS		
Non Current Assets		
<i>Property, Plant and Equipment</i>	9338	9648
<i>Capital Work In Progress</i>	-	-
Financial Assets		
<i>(i) Investments</i>	213	213
<i>(ii) Loans</i>	900	829
<i>(iii) Other Financial Assets</i>	396	332
<i>Deferred Tax Assets</i>	347	323
<i>Other Non Current Assets</i>	134	134
Total Non Current Assets	11328	11479
Current Assets		
<i>Inventories</i>	2450	3132
Financial Assets		
<i>(i) Investments</i>		-
<i>(ii) Trade receivables</i>	1114	863
<i>(iii) Cash and Cash Equivalents</i>	160	214
<i>(iv) Other Bank Balances (not specified in (iii) above)</i>	28	51
<i>(v) Other Financial Assets</i>	450	767
<i>Current tax Assets</i>	192	189
<i>Other Current Assets</i>	12	40
Total Current Assets	4405	5256
TOTAL ASSETS	15733	16735
B EQUITY AND LIABILITIES		
Equity		
<i>Equity Share Capital</i>	900	900
<i>Other Equity</i>	1115	3643
Total Equity	2015	4543
Liabilities		
Non Current Liabilities		
Financial Liabilities		
<i>(i) Borrowings</i>	5526	4304
<i>(ii) Other Financial liabilities</i>	651	675
<i>(iii) Term loan with BOM</i>	650	
<i>Long term provisions</i>	132	132
<i>Deferred Govt Grant</i>	633	633
Total Non Current Liabilities	7592	5744
Current Liabilities		
Financial Liabilities		
<i>(i) Trade Payables</i>	3911	3764
<i>(ii) Other Financial Liabilities</i>	1427	1601
<i>Short Term provisions</i>	9	9
<i>Other Current Liabilities</i>	780	1073
Total Current Liabilities	6127	6448
Total Liabilities	13718	12192
TOTAL EQUITY AND LIABILITIES	15733	16735

For Sri Chakra Cement Limited


K. Vijay Kumar
Managing Director
Date: 07.11.2024



SRI CHAKRA CEMENT LIMITED
CIN NO L40300AP1981PLC002952

CASH FLOW STATEMENT (IND-AS) FOR THE YEAR ENDED 30.09.2024

(In Rupees) in lakhs

Particulars	30.09.2024	31.03.2024
A. Cash Flow From Operating Activities		
Profit after tax	-2527.65	-1065.04
Adjustments for:		
Depreciation and Amortisation Expense	530.26	1060.53
Finance Cost	46.60	75.39
Profit on Investments	-	-33.53
Change in operating assets and liabilities		
(Increase)/Decrease in trade receivables	-251.77	197.11
(Increase)/Decrease in inventories	682.74	-468.58
(Increase)/Decrease in other bank balances	23.42	.13
(Increase)/Decrease in other financial assets	317.24	258.46
(Increase)/Decrease in other current assets	27.68	-14.58
(Increase)/Decrease in Investments-Current	-	-
(Increase)/Decrease in current tax assets	-2.61	-5.36
(Increase)/Decrease in Investments-Non Current	-	-
(Increase)/Decrease in non current loans	-70.53	4729.73
(Increase)/Decrease in non current financial assets	-64.11	-41.14
Increase/(Decrease) in Non Current Assets	-	13.99
Increase/(Decrease) in other trade payables	146.75	235.28
Increase/(Decrease) in other short term borrowings	-	-
Increase/(Decrease) in other financial liabilities	-174.67	1463.27
Increase/(Decrease) in other short term provisions	-	1.32
Increase/(Decrease) in term loan	650.00	-
Increase/(Decrease) in other current liabilities	-293.84	-32.56
Increase/(Decrease) in temporary balances (def Tax Adjustments)	-24.27	66.77
Cash generated from operations	-984.75	6441.19
Income taxes paid	-	-
Remeasurement of employee benefit plan	-	-11.29
Employee benefits excess provision withdrawn	-	-
Ind As adjustments balance relating to previous year	-	-
Fair value surplus on mutual funds withdrawn	-	-
Prior period expenses	-	-
Remeasurement Surplus on emp benefit plans of previous year	-	-
Net Cash inflow/(outflow) from operating activities	-984.75	6429.90
B. Cash Flow from Investing Activities		
Payments for property, plant and equipment	-220.47	-969.46
Profit on Investments	-	33.53
Net Cash inflow/(outflow) from investing activities	-220.47	-935.93
C. Cash Flow From Financing Activities		
Interest paid	-46.60	-75.39
(Repayment)/proceeds from borrowings	1221.57	-5268.85
Repayment of other financial Liabilities	-23.56	-38.57
Government grants	-	-154.37
Long term provisions	-	61.89
Net Cash inflow/(outflow) from financing activities	1151.41	-5475.28
Net Increase / (decrease) in cash/ cash equivalents	-53.81	18.69
Cash and cash equivalents at the beginning of financial year	213.51	194.82
Cash and cash equivalents at the end of financial year	159.70	213.51





C. RAMACHANDRAM & CO.
CHARTERED ACCOUNTANTS

Plot No. 539, Souhiti Samriddhi,
2nd Floor, Kakatiya Hills,
Madhapur, Hyderabad - 500 081.

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

**TO THE BOARD OF DIRECTORS OF
M/S SRI CHAKRA CEMENT LIMITED**

We have reviewed the accompanying statement of unaudited financial results **M/S SRI CHAKRA CEMENT LIMITED** (the "Company"), for the quarter and six months ended September 30, 2024 ("the statement") being prepared by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

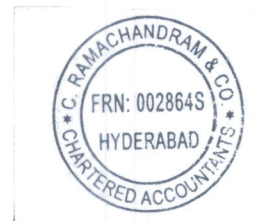
The preparation of this statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ("IND AS 34"), prescribed under section 133 of the companies act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India is the responsibility of the company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review

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 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.

Based on our review conducted as 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Hyderabad
Date: 07.11.2024

C RAMACHANDRAM & CO.,
Chartered Accountants
Firm No.002864S




C RAMACHANDRAM
Partner
Membership No.025834
UDIN: 24025834BKLSB1077