

ISO 9001 : 2015, ISO 14001 : 2015 and
ISO 45001 : 2018 Company
CIN : L26942TG1983PLC157712

Anjani Portland Cement Ltd.
(A Subsidiary of Chettinad Cement Corporation Pvt. Ltd.)



Ref: APCL/SECTL/SE/2024-25/27

August 7, 2024

BSE Limited Phiroje Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001 Scrip Code: 518091	National Stock Exchange of India Limited Exchange Plaza, 5th Floor, Plot No. C/1, G-Block, Bandra Kurla Complex, Bandra (East), Mumbai – 400 051 Symbol: APCL
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Dear Sir / Madam,

Sub: Outcome of the Board Meeting under Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

In continuation to our earlier intimation dated August 1, 2024 and in compliance with Regulation 30 read with Schedule III, Regulation 33 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that the Board of Directors of the Company at its Meeting held today, i.e. August 7, 2024, has *inter alia* considered and approved the unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended June 30, 2024 along with the Limited Review Report by the Auditors thereon. A copy of the said results along with Limited Review Report are enclosed herewith.

The meeting commenced at 3:30 p.m. and concluded at 4:00 p.m.

The above is for your information and record.

Thanking you,

Sincerely Yours,

For **Anjani Portland Cement Limited**

Subhanarayan Muduli
Company Secretary and Compliance Officer



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Ramanatham & Rao
Chartered Accountants

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Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015


**Review Report to the Board of Directors
Anjani Portland Cement Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Anjani Portland Cement Limited (the "Company") for the quarter ended 30th June, 2024 (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 (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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report 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. 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.



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Ramanatham & Rao
Chartered accountants
(Firm Registration No.S-2934)


C. Kameshwar Rao
Partner
Membership No. 024363

UDIN: 24024363BKCUTR6834

Place : Hyderabad
Date : 7th August 2024



ANJANI PORTLAND CEMENT LIMITED

Registered Office: #6-3-553, Unit No. E3 & E4, 4th Floor, Quena Square Off: Taj Deccan Road, Erramanzil, Hyderabad, Telangana, 500082
Tel No: +91-40-23353096, Website: www.anjanacement.com

CIN:L26942TG1983PLC157712

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

Rs. In Lakhs except for EPS

Sl.No.	Particulars	Quarter Ended		Year Ended	
		30-Jun-24	31-Mar-24	30-Jun-23	31-Mar-24
		Unaudited	Audited	Unaudited	Audited
1	Revenue from Operations	9,703	12,848	11,066	45,942
2	Other Income	7	(20)	29	33
3	Total income (1+2)	9,710	12,828	11,095	45,975
4	Expenses				
a.	Cost of Materials consumed	831	1,250	1,111	4,455
b.	Purchase of Stock -In-trade	2,961	3,650	1,294	8,860
c.	Changes in Inventories of Finished Goods, work-in-progress and stock-in -trade	116	(75)	115	132
d.	Employee Benefits Expense	571	499	632	2,248
e.	Finance Costs	683	660	682	2,709
f.	Depreciation and amortisation expense	416	416	361	1,670
g.	Power and Fuel	2,928	4,337	4,413	16,797
h.	Freight and Forwarding Charges	1,204	1,619	1,721	6,612
i.	Other Expenses	1,062	1,064	1,046	4,343
	Total Expenses	10,772	13,420	11,375	47,826
5	Profit/Loss Before Tax (3-4)	(1,062)	(592)	(280)	(1,851)
6	Tax Expenses				
a.	Current tax	-	-	-	-
b.	Deferred tax	(56)	(429)	(38)	(680)
	Total tax Expense	(56)	(429)	(38)	(680)
7	Net Profit / (Loss) for the period (5-6)	(1,006)	(163)	(242)	(1,171)
8	Other comprehensive income				
	Items that will not be reclassified to profit or loss				
	Remeasurement of post employment benefit obligations	4	(8)	(14)	(25)
	Income tax relating to these items	(1)	1	8	5
	Other comprehensive income (net of tax)	3	(7)	(22)	(20)
9	Total comprehensive income for the period (7+8)	(1,003)	(170)	(264)	(1,191)
10	Paid-up equity share capital (Face Value of Rs. 10/- each)	2,937	2,937	2,937	2,937
11	Earnings Per Share (EPS) (Basic & Diluted)	(3.43)	(0.55)	(0.82)	(3.99)

Notes :

1 The operations of the Company relate to two segments viz., manufacture and trading of cement and generation of power.

Segment Information.

Rs In Lakhs

Particulars	Quarter Ended		Year Ended	
	30-Jun-24	31-Mar-24	30-Jun-23	31-Mar-24
	Unaudited	Audited	Unaudited	Audited
Segment Revenue				
a) Cement	9,703	12,849	11,066	45,942
b) Power	967	1,440	1,425	5,568
Total Sales	10,670	14,289	12,491	51,510
Less : Inter Segment Revenue	967	1,440	1,425	5,568
Total Revenue from Operations	9,703	12,849	11,066	45,942
Segment Result (Profit Before Tax and Interest from each Segment)				
a) Cement	(379)	68	402	858
b) Power				
Total	(379)	68	402	858
Less : Interest	683	660	682	2,709
Total Profit Before Tax	(1,062)	(592)	(280)	(1,851)
Capital Employed (Segment Assets - Segment Liabilities)				
Segment Assets				
a) Cement	84,818	85,764	87,908	85,764
b) Power	6,827	6,878	7,030	6,878
Total Assets	91,645	92,642	94,938	92,642
Segment Liabilities				
a) Cement	51,337	51,346	52,750	51,346
b) Power	197	182	147	182
Total Liabilities	51,534	51,528	52,897	51,528

2 The above statement has been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 7th August 2024.

For and on behalf of the Board of Directors of
Anjani Portland Cement Limited

NADIMPALLI VENKAT RAJU

N Venkat Raju
Managing Director

Place : Hyderabad
Date : 7th August, 2024



Ramanatham & Rao
Chartered Accountants

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**Independent Auditor's Review Report on the Quarterly Consolidated Unaudited Financial Results of
the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure
Requirements) Regulations, 2015**

**Review Report to the Board of Directors
Anjani Portland Cement Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Anjani Portland Cement Limited ("the Holding Company") and its subsidiary, Bhavya Cements Private Limited (the Holding Company and its subsidiary together referred to as "the Group") for the quarter ended 30th June, 2024 ("the Statement"), being submitted by the Holding 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 Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared 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, and other accounting principles generally accepted in India. Our responsibility is to issue a report 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. 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.



4. The Statement includes the results of the subsidiary, Bhavya Cements Private Limited, India.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results, 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 Ramanatham & Rao
Chartered accountants
(Firm Registration No.S-2934)



C.Kameshwar Rao
Partner
Membership No. 024363

UDIN: 24024363BKCUTS9694

Place: Hyderabad
Date: 7th August 2024



ANJANI PORTLAND CEMENT LIMITED

Registered Office: #6-3-553, Unit No. E3 & E4, 4th Floor, Quena Square Off: Taj Deccan Road, Erramanzil, Hyderabad, Telangana, 500082
Tel No: +91-40-23353096, Website: www.anjanacement.com

CIN:L26942TG1983PLC157712

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

Rs. In Lakhs except for EPS

Sl.No.	Particulars	Quarter Ended		Year Ended	
		30-Jun-24	31-Mar-24	30-Jun-23	31-Mar-24
		Unaudited	Audited	Unaudited	Audited
1	Revenue from Operations	11,578	15,788	15,555	62,390
2	Other Income	23	-	58	112
3	Total income (1+2)	11,601	15,788	15,613	62,502
4	Expenses				
a.	Cost of Materials consumed	1,407	2,068	1,706	7,306
b.	Purchase of Stock -In-trade	256	210	530	1,465
c.	Changes in Inventories of Finished Goods, work-in-progress and stock-in-trade	691	(541)	466	(414)
d.	Employee Benefits Expense	917	850	1,027	3,711
e.	Finance Costs	811	793	802	3,221
f.	Depreciation and amortisation expense	1,143	1,234	1,126	4,811
g.	Power and Fuel	5,271	8,443	7,282	31,428
h.	Freight and Forwarding Charges	1,476	1,970	2,320	8,790
i.	Other Expenses	1,760	1,763	1,864	7,222
	Total Expenses	13,732	16,790	17,123	67,540
5	Profit/(Loss) Before Tax (3-4)	(2,131)	(1,002)	(1,510)	(5,038)
6	Tax Expenses				
a.	Current tax		2	-	2
b.	Deferred tax	(223)	(548)	(156)	(1,108)
	Total tax Expense	(223)	(546)	(156)	(1,106)
7	Net Profit / (Loss) for the period (5-6)	(1,908)	(456)	(1,354)	(3,932)
8	Other comprehensive income				
	<i>Items that will not be reclassified to profit or loss</i>				
	Remeasurement of post employment benefit obligations	9	2	(29)	(26)
	Income tax relating to these items	(2)	(2)	(4)	5
	Other comprehensive income/(Loss) (net of tax)	7	-	(33)	(21)
9	Total comprehensive income for the period (7+8)	(1,901)	(456)	(1,387)	(3,953)
	Profit attributable to				
	Owners of the Company	(1,902)	(439)	(1,344)	(3,907)
	Non-controlling Interests	(6)	(17)	(10)	(25)
		(1,908)	(456)	(1,354)	(3,932)
	Other comprehensive income attributable to:				
	Owners of the Company	7	(1)	(33)	(21)
	Non-controlling Interests	0	(0)	0	-
		7	(1)	(33)	(21)
	Total Comprehensive income attributable to:				
	Owners of the Company	(1,895)	(440)	(1,377)	(3,928)
	Non-controlling Interests	(6)	(17)	(10)	(25)
		(1,901)	(457)	(1,387)	(3,953)
10	Paid-up equity share capital (Face Value of Rs. 10/- each)	2,937	2,937	2,937	2,937
11	Earnings Per Share (EPS) (Basic & Diluted)	(6.47)	(1.50)	(4.58)	(13.30)

Notes :

1 The operations of the group relate to two segments viz., manufacture of cement and generation of power.

Segment Information.

Particulars	Quarter Ended		Year Ended	
	30-Jun-24	31-Mar-24	30-Jun-23	31-Mar-24
	Unaudited	Audited	Unaudited	Audited
Segment Revenue				
a) Cement	11,578	15,788	15,555	62,390
b) Power	967	1,440	1,425	5,568
Total Sales	12,545	17,228	16,980	67,958
Less : Inter Segment Revenue	967	1,440	1,425	5,568
Total Revenue from Operations	11,578	15,788	15,555	62,390
Segment Result (Profit Before Tax and Interest from each Segment)				
a) Cement	(1,320)	(28)	(708)	(1,817)
b) Power				
Total	(1,320)	(28)	(708)	(1,817)
Less : Interest	811	793	802	3,221
Total Profit Before Tax	(2,131)	(821)	(1,510)	(5,038)
Capital Employed (Segment Assets - Segment Liabilities)				
Segment Assets				
a) Cement	90,275	93,196	96,887	93,196
b) Power	6,827	6,878	7,030	6,878
Total Assets	97,102	100,074	103,917	100,074
Segment Liabilities				
a) Cement	69,092	70,177	71,492	70,177
b) Power	196	182	147	182
Total Liabilities	69,288	70,360	71,639	70,360

2 The above statement has been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 7th August, 2024.

3 The above results includes results of Bhavya Cements Private Limited, subsidiary holding 99.092% as on 30th June 2024 (99.092% as on 31st March 2024).

4 The Consolidated financial results are prepared based on Ind AS 110 "Consolidated Financial Statements".

For and on behalf of the Board of Directors of
Anjani Portland Cement Limited

NADIMPALLI VENKAT RAJU

N Venkat Raju
Managing Director

Place : Hyderabad
Date : 7th August, 2024

Financial statements prepared in accordance with Ind AS 110 "Consolidated Financial Statements" and Ind AS 101 "Presentation of Financial Statements".
The consolidated financial statements are prepared based on the financial statements of the Company and its subsidiaries.
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