



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
CIN No : L40300AP1981PLC002952

Date: 22/05/2026

To
The General Manager,
BSE Limited
Rotunda Building, P.J. Towers,
Dalal Street, Fort,
Mumbai- 400001

Scrip Code: BSE: 518053

Dear Sir,

Sub: Submission of Audited Financial Results and Integrated Filing (Results) of the Company for the Quarter & Year Ended 31st March, 2026 under Regulation 33 of SEBI (LODR) Regulations, 2015.

In furtherance to the Board Meeting Notice, we wish to inform you that at the meeting of Board of Directors of Sri Chakra Cement Limited held on 22nd May, 2026, the Board has considered and approved the Audited Financials for the quarter and year ended 31st March, 2026. The said Audited Financial Results were reviewed by the Audit Committee and thereafter approved by the Board.

Pursuant to Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, statement showing the Audited Financial Results for the Quarter & Year ended 31st March, 2026 along with the statement of Assets & Liabilities and Auditor's Report of the Statutory Auditors are enclosed herewith.

Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, the Board declares that the above Auditor's Reports are with unmodified opinion with respect to the Audited Financial Results for the Quarter & Year ended 31st March, 2026.

Pursuant to the Securities and Exchange Board of India circular dated December 31, 2025, please find attached the Integrated Filing (Financial) for the quarter and half-year ended March 31, 2026

STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.- Not Applicable

FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES-Not Applicable, No Default and no debt securities

FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) –Enclosed As annexure

STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS (applicable only for Annual Filing i.e., 4th quarter) - Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, the Board declares that the above Auditor's Reports are with unmodified opinion with respect to the Audited Financial Results for the Quarter & Year ended 31st March, 2026.

The meeting commenced at ~~09:00 AM~~ and concluded at ~~11:30 PM~~ . Kindly take this information on record.

Yours Faithfully

For Sri Chakra Cement Limited



**P Rajendra Babu
Company Secretary & Compliance Officer
Encl: a/a**

SRI CHAKRA CEMENT LIMITED
CIN:L40300AP1981PLC002952
REGD OFFICE: NO.27/4/1, KANNAVARITHOTA. 1ST FLOOR,
BESIDE CENTRAL EXCISE OFFICE, GUNTUR. A.P. - 522 104

STATEMENT OF ASSETS AND LIABILITIES

Rupees in lakhs

PARTICULARS	AUDITED AS AT 31/03/2026	AUDITED AS AT 31/03/2025
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	7,697.16	8,529.94
(b) Financial Assets		
(i) Investments	213.20	213.20
(ii) Trade receivables	62.67	115.57
(iii) Other Financial Assets	1,081.94	1,378.99
(iv) Other Non current assets	-	
(c) Deferred Tax Assets (net)	1,717.32	459.09
Total Non - Current Assets (1)	10,772.28	10,696.79
Current assets		
(a) Inventories	1,716.54	2,359.61
(b) Financial Assets		
(i) Trade receivables	137.92	277.43
(ii) Cash and cash equivalents	104.82	125.76
(iii) Bank Balances (other than (ii) above)	86.92	81.74
(vi) Other Financial Assets	253.66	295.62
(c) Current Tax assets(net)	202.57	203.35
(d) Other current asset	30.63	41.46
Total Current Assets (2)	2,533.06	3,384.97
Total Assets (1+2)	13,305.34	14,081.76
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	900.00	900.00
(b) Other Equity	(4,271.33)	(2,034.32)
Total equity (1)	(3,371.33)	(1,134.32)
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	5,731.45	6,205.96
(ii) Other financial liabilities	1,263.47	1,166.08
(b) Provisions	198.59	165.44
Total Non - Current Liabilities (2)	7,193.51	7,537.48
Current liabilities		
(a) Financial Liabilities		
(i) Trade Payables		
a) total Outstanding dues to MSME	199.69	166.89
b) total Outstanding dues of creditors other than MSME	5,975.58	4,979.28
(ii) Other Financial Liabilities	1,695.66	1,572.74
(b) Other current liabilities	1,580.44	950.35
© Provisions	31.79	9.34
Total Current Liabilities (3)	9,483.16	7,678.60
Total Equity and Liabilities (1+2+3)	13,305.34	14,081.76

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SRI CHAKRA CEMENT LIMITED

CIN:L40300AP1981PLC002952

REGD OFFICE: NO.27/4/1, KANNAVARITHOTA. 1ST FLOOR,
BESIDE CENTRAL EXCISE OFFICE, GUNTUR. A.P. - 522 104

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST MARCH'2026

	3 months ended 31/03/2026 - AUDITED	3 months ended 31/03/2025 - AUDITED	3 months ended 31/12/2025 - UN-AUDITED	12 months ended 31.03.2026 - AUDITED	(Rs.in Lakhs) Previous year ended 31.03.2025 - AUDITED
1 Revenue from Operations(net)	3016.76	2745.93	2661.04	12855.26	10748.51
Other Income	136.42	134.56	68.27	356.42	328.69
TOTAL REVENUE	3153.18	2880.49	2729.31	13211.68	11077.20
2 EXPENSES:					
a. Cost of materials consumed	1009.18	438.98	761.09	3339.02	3193.67
b. Changes in inventories of finished goods, work-in progress	-84.23	256.49	(219.78)	481.15	262.68
c. Excise duty					
d. Employee benefits expense	599.46	573.84	474.75	1896.47	2129.25
e. Finance Costs	40.36	167.43	103.15	306.81	441.04
f. Depreciation and amortisation expense	270.45	451.13	273.39	1077.84	1246.52
g. Other Expenses	2678.31	2998.23	2318.04	9689.62	9652.54
Total Expenses	4513.53	4886.10	3710.64	16790.91	16925.70
Profit Before Tax	(1360.35)	(2005.61)	(981.33)	(3579.23)	(5848.50)
Add: Share of profit from LLP	9.38	27.17		9.38	27.17
3 Tax Expense:					
a. For Current Year					
b. Mat credit entitlement					
b. Deferred Tax -Income/(exp)	(1175.16)	-100.19	(37.61)	(1278.99)	(138.45)
4 Profit After Tax	(175.81)	(1878.25)	(943.72)	(2290.86)	(5682.88)
5 Other Comprehensive Income	-			-	-
A (i) Items that will not be reclassified to Profit or Loss	(74.61)	(8.38)		(74.61)	(8.38)
(ii) Income Tax relating to the Items that will not be reclassified to Profit or Loss	20.75	2.33		20.75	2.33
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	-			-	-
6 Total Comprehensive Income for the period (4+5) comprising Profit/(Loss) and Other Comprehensive Income for the period	(121.95)	(1872.20)	(943.72)	(2237.00)	(5676.83)
7 Paid Up Share Capital					
No. of Shares	9000000	9000000	9000000	9000000	9000000
Face Value per Equity Share	10.00	10.00	10.00	10.00	10.00
Paid Up Equity Share Capital	900	900	900	900	900
8 Earnings per Equity Share (for continuing operations)					
Basic	(1.95)	(20.87)	(10.49)	(25.45)	(63.14)
Diluted	(1.95)	(20.87)	(10.49)	(25.45)	(63.14)

Note:

- 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 22.05.2026
- 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 applicable.
- Figures for the previous periods are re-classified / re-arranged / re-grouped, wherever necessary.
- Segment wise reporting as defined in accounting standard is not applicable, since the entire operation of the company relates to only one segment ie "Cement" as primary segment.
- Fuel and Power Purchase Cost Adjustment (FPPCA) Charges:
The Andhra Pradesh Electricity Regulatory Commission (APERC), through press notes released on 25.10.2024 and 29.11.2024, authorised the electricity distribution companies (DISCOMs) to recover Fuel and Power Purchase Cost Adjustment (FPPCA) charges relating to FY2022-23 and FY 2023-24 from various consumers. APERC further instructed the DISCOMs to recover these FPPCA charges along with the monthly electricity bills from November'2024 to November'2026 based on predetermined monthly rates.
Based on the predetermined monthly rates, the Company is liable to pay FPPCA charges amounting to Rs.7.08 crores for FY 2022-23 and FY2023-24. The management of the Company has decided to recognize the FPPCA charges as expenses as and when the amounts are demanded by the DISCOMs.
During the Financial Year 2024-25, the Company received demands aggregating to Rs.1.49 crores towards FPPCA charges from the DISCOMs as part of the monthly electricity bills for the period from November'2024 to March'2025. Accordingly, the Company has paid and recognized Rs.1.49 crores as an expense in the Statement of Profit and Loss for the Financial Year 2024-25. Subsequently, the Company has also paid and recognized an additional amount of Rs.4.68 crores as an expense in the Statement of Profit and Loss. Accordingly, the balance FPPCA charges payable by the Company amount to Rs.0.91 crores, which will be recognized and paid as and when the amounts are demanded by the DISCOMs.

for SRI CHAKRA CEMENT LIMITED



K.VIJAY KUMAR
MANAGING DIRECTOR

Place: HYDERABAD
Date : 22.05.2026

SRI CHAKRA CEMENT LIMITED
CIN NO L40300AP1981PLC002952
CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2026 (In lacs)

Particulars	31.03.2026	31.03.2025
A. Cash Flow From Operating Activities		
Profit for the year	-3569.86	-5821.33
Adjustments for:		
Depreciation and Amortisation Expense	1077.84	1246.52
Finance Cost	52.90	231.43
Change in operating assets and liabilities		
(Increase)/Decrease in trade receivables	139.52	585.19
(Increase)/Decrease in inventories	643.06	772.65
(Increase)/Decrease in other bank balances	(5.18)	(30.64)
(Increase)/Decrease in other financial assets	41.97	471.20
(Increase)/Decrease in other current assets	10.83	(1.39)
(Increase)/Decrease in Investments-Current	-	-
(Increase)/Decrease in current tax assets	0.77	(14.27)
(Increase)/Decrease in Investments-Non Current	-	-
(Increase)/Decrease in non current loans	52.90	(69.76)
(Increase)/Decrease in non current financial assets	297.05	(217.58)
Increase/(Decrease) in Non Current Assets	0.00	88.12
Increase/(Decrease) in borrowings	(6.30)	5.79
Increase/(Decrease) in other trade payables	1029.11	1381.93
Increase/(Decrease) in other short term borrowings	-	-
Increase/(Decrease) in other financial liabilities	129.22	(148.55)
Increase/(Decrease) in other short term provisions	22.45	-0.13
Increase/(Decrease) in cash credit	-	-
Increase/(Decrease) in other current liabilities	630.09	(8.85)
Increase/(Decrease) in temporary balances (def Tax Adjustments)	-	-
Cash generated from operations	546.37	(1529.67)
Remeasurement of employee benefit plan		-
Employee benefits excess provision withdrawn		
Ind As adjustmens balance relatingt oprevious 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	546.37	(1529.67)
B. Cash Flow from Investing Activities		
Acquisition of property, plant and equipment	(245.06)	(128.79)
Net Cash inflow/(outflow) from investing activities	(245.06)	(128.79)
C. Cash Flow From Financing Activities		
finance cost	(52.90)	(231.43)
(Repayment)/proceeds from borrowings	-474.51	1901.63
Repayment of other financial Liabilities	(45.89)	(75.18)
Government grants	143.27	(66.37)
provisions	107.77	42.05
Net Cash inflow/(outflow) from financing activities	-322.26	1570.70
Net Increase / (decrease) in cash/ cash equivalents	(20.95)	(87.76)
Cash and cash equivalents at the begining of financial year	125.75	213.51
Cash and cash equivalents at the end of financial year	104.80	125.75

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7	SRI CHAKRA CEMENT LTD	VIJAY KUMAR KAPILA VAI	KEY MANAGERIAL PERSONNEL	LOAN	As per Companies Act, 2013 and/or approval of Members as applicable	66.87	157.95	91.08	2547.25	2638.33								
8	SRI CHAKRA CEMENT LTD	SRIRAM KAPILA VAI	KEY MANAGERIAL PERSONNEL	LOAN	As per Companies Act, 2013 and/or approval of Members as applicable			214.46	214.46	214.46								
9	SRI CHAKRA CEMENT LTD	ENVEA ENTERPRISES P LTD	ENTITY IN WHICH KEY MANAGERIAL PERSONNEL HAVE SIGNIFICANT INFLUENCE	ANY OTHER TRANSACTION (Loan)	As per Companies Act, 2013 and/or approval of Members as applicable				90.73	90.73								
10	SRI CHAKRA CEMENT LTD	SRI SUBRAMANYA SOLAR POWER PROJECTS LLP	ENTITY IN WHICH KEY MANAGERIAL PERSONNEL HAVE SIGNIFICANT INFLUENCE	ANY OTHER TRANSACTION (Services)	As per Companies Act, 2013 and/or approval of Members as applicable	89.35	131.78	42.43	62.12	104.55								



SRI CHAKRA CEMENT LIMITED

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Fax : 040-23404657
E-mail : srichakracement@gmail.com
CIN No : L40300AP1981PLC002952

Date: 22/05/2026

To
The General Manager,
BSE Limited
Rotunda Building, P.J. Towers,
Dalal Street, Fort,
Mumbai- 400001

Dear Sir,

**Sub: Declaration in respect of Audit Report with Unmodified Opinion for the Audited
Financial Result of the Company for the Financial Year Ended 31st March, 2026.**

Ref: Aditya Spinners Limited; Scrip Code: BSE: 518053

With reference to the captioned subject, we hereby declare that M/s. C Ramachandram & Co, Chartered Accountants, Statutory Auditors of the Company have expressed an unmodified opinion on the Auditors Report on Audited Financial Results of the Company for the Quarter & Year ended 31st March, 2026.

This is for your information and records.

Yours Faithfully

For Sri Chakra Cement Limited

P Rajendra Babu
Company Secretary & Compliance Officer



**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF THE STANDALONE
ANNUAL FINANCIAL RESULTS**

TO THE BOARD OF DIRECTORS OF SRI CHAKRA CEMENT LIMITED

We have audited the accompanying Standalone Annual Financial Results of **SRI CHAKRA CEMENT LIMITED** (the "Company"), for the three months and year ended March 31, 2026 (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").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standard (Ind 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 of the net loss and other comprehensive loss and other financial information of the Company for the three months and year ended March 31, 2026.

Emphasis of Matter

1. We draw attention to Note 5 to the annual financial results regarding the accounting treatment adopted by the Company in respect of Fuel and Power Purchase Cost Adjustment (FPPCA) charges levied by the Andhra Pradesh Electricity Regulatory Commission (APERC) through press notes dated October 25, 2024 and November 29, 2024. The total FPPCA liability amounts to ₹7.08 crores, ₹ 1.49 crore has been recognized as expense during the year ended March 31, 2025, ₹ out of which ₹4.68 crores has been recognized as an expense during the year ended March 31, 2026 based on monthly bills raised by the DISCOMs. The balance amount of ₹0.91 crores will be recognized and paid as and when demanded by the DISCOMs.
2. We draw attention to the Financial Statements, wherein, the company has not paid / provided for the interest on delayed payments to MSME Vendors in the books of accounts. As informed to us and based on the audit procedures, these MSME vendors have not demanded for delayed interest and the unpaid interest payable is not material.

Our opinion is not modified in respect of the above matters.

Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the standalone financial results.

Managements and Board of Directors Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so

The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management's and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards

Other Matter

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us.

For **C RAMACHANDRAM & CO**
Chartered Accountants
Firm Registration No. 002864S

C RAMACHANDRAM
Partner
Membership No. 025834
UDIN: 26025834CUZQGH8101

Place: Hyderabad
Date: May 22, 2026

SRI CHAKRA CEMENT LIMITED
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CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

Rupees in lakhs

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Non-current assets		
(a) Property, Plant and Equipment	7,697.16	8,529.94
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(iv) Other Non current assets	-	-
(c) Deferred Tax Assets (net)	1,717.32	459.09
Total Non - Current Assets (1)	10,926.89	10,859.99
Current assets		
(a) Inventories	1,716.54	2,359.61
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(vi) Other Financial Assets	217.11	268.45
(c) Current Tax assets(net)	202.57	203.35
(d) Other current asset	30.63	41.46
Total Current Assets (2)	2,496.51	3,357.80
Total Assets (1+2)	13,423.40	14,217.79
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	900.00	900.00
(b) Other Equity	(4,153.27)	(1,898.29)
Total equity (1)	(3,253.27)	(998.29)
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	5,731.45	6,205.96
(ii) Other financial liabilities	1,263.47	1,166.08
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b) total Outstanding dues of creditors other than MSME	5,975.58	4,979.28
(ii) Other Financial Liabilities	1,695.66	1,572.74
(b) Other current liabilities	1,580.44	950.35
© Provisions	31.79	9.34
Total Current Liabilities (3)	9,483.16	7,678.60
Total Equity and Liabilities (1+2+3)	13,423.40	14,217.79

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SRI CHAKRA CEMENT LIMITED
CIN:L40300AP1981PLC002952
REGD OFFICE: NO.27/4/1, KANNAVARITHOTA. 1ST FLOOR,
BESIDE CENTRAL EXCISE OFFICE, GUNTUR. A.P. - 522 104

STATEMENT OF CONSOLIDATED PROFIT AND LOSS ACCOUNT FOR THE QUARTER ENDED 31ST MARCH'2026

	3 months ended 31/03/2026 - AUDITED	3 months ended 31/03/2025 - AUDITED	3 months ended 31/12/2025 - UN-AUDITED	12 months ended 31.03.2026 - AUDITED	(Rs.in Lakhs) Previous year ended 31.03.2025 - AUDITED
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TOTAL REVENUE	3153.18	2880.49	2729.31	13211.68	11077.20
2 EXPENSES:					
a. Cost of materials consumed	1009.18	438.98	761.09	3339.02	3193.67
b. Changes in inventories of finished goods, work-in progress	-84.23	256.49	(219.78)	481.15	262.68
c. Excise duty					
d. Employee benefits expense	599.46	573.84	474.75	1896.47	2129.25
e. Finance Costs	40.36	167.43	103.15	306.81	441.04
f. Depreciation and amortisation expense	270.45	451.13	273.39	1077.84	1246.52
g. Other Expenses	2678.31	2998.23	2318.04	9689.62	9652.54
Total Expenses	4513.53	4886.10	3710.64	16790.91	16925.70
Profit Before Tax	(1360.35)	(2005.61)	(981.33)	(3579.23)	(5848.50)
Add: Share of profit from LLP	(8.59)	12.34		(8.59)	12.34
3 Tax Expense:					
a. For Current Year					
b. Mat credit entitlement					
b. Deferred Tax -Income/(exp)	(1175.16)	-100.19	(37.61)	(1278.99)	(138.45)
4 Profit After Tax	(193.78)	(1893.08)	(943.72)	(2308.83)	(5697.71)
5 Other Comprehensive Income	-			-	-
A (i) Items that will not be reclassified to Profit or Loss	(74.61)	(159.24)		(74.61)	(159.24)
(ii) Income Tax relating to the Items that will not be reclassified to Profit or Loss	20.75	2.33		20.75	2.33
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	-			-	-
6 Total Comprehensive Income for the period (4+5) comprising Profit/(Loss) and Other Comprehensive Income for the period	(139.92)	(1736.17)	(943.72)	(2254.97)	(5540.80)
7 Paid Up Share Capital					
No. of Shares	9000000	9000000	9000000	9000000	9000000
Face Value per Equity Share	10.00	10.00	10.00	10.00	10.00
Paid Up Equity Share Capital	900	900	900	900	900
8 Earnings per Equity Share (for continuing operations)					
Basic	(2.15)	(21.03)	(10.49)	(25.65)	(63.31)
Diluted	(2.15)	(21.03)	(10.49)	(25.65)	(63.31)

Note:

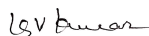
- The above results have been audited by the Statutory Auditors of the Company, reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 22.05.2026
- The Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015(Ind AS) prescribed under section 133 of the Companies Act,2015 and other recognised accounting practices and policies to the extent applicable.
- Figures for the previous periods are re-classified / re-arranged / re-grouped, wherever necessary.
- Segment wise reporting as defined in accounting standard is not applicable, since the entire operation of the company relates to only one segment ie "Cement" as primary segment.
- Fuel and Power Purchase Cost Adjustment (FPPCA) Charges:

The Andhra Pradesh Electricity Regulatory Commission (APERC), through press notes released on 25.10.2024 and 29.11.2024, authorised the electricity distribution companies (DISCOMs) to recover Fuel and Power Purchase Cost Adjustment (FPPCA) charges relating to FY2022-23 and FY 2023-24 from various consumers. APERC further instructed the DISCOMs to recover these FPPCA charges along with the monthly electricity bills from November'2024 to November'2026 based on predetermined monthly rates.

Based on the predetermined monthly rates, the Company is liable to pay FPPCA charges amounting to Rs.7.08 crores for FY 2022-23 and FY2023-24. The management of the Company has decided to recognize the FPPCA charges as expenses as and when the amounts are demanded by the DISCOMs.

During the Financial Year 2024-25, the Company received demands aggregating to Rs.1.49 crores towards FPPCA charges from the DISCOMs as part of the monthly electricity bills for the period from November'2024 to March'2025. Accordingly, the Company has paid and recognized Rs.1.49 crores as an expense in the Statement of Profit and Loss for the Financial Year 2024-25. Subsequently, the Company has also paid and recognized an additional amount of Rs.4.68 crores as an expense in the Statement of Profit and Loss. Accordingly, the balance FPPCA charges payable by the Company amount to Rs.0.91 crores, which will recognized and paid as and when the amounts are demanded by the DISCOMs.

for **SRI CHAKRA CEMENT LIMITED**



K.VIJAY KUMAR
MANAGING DIRECTOR

Place: HYDERABAD
Date : 22.05.2026

SRI CHAKRA CEMENT LIMITED
CIN NO L40300AP1981PLC002952

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2026 (In lacs)

Particulars	31.03.2026	31.03.2025
A. Cash Flow From Operating Activities		
Profit for the year	-3587.84	-5836.16
Adjustments for:		
Depreciation and Amortisation Expense	1077.84	1246.52
Finance Cost	52.90	231.43
Change in operating assets and liabilities		
(Increase)/Decrease in trade receivables	139.52	585.19
(Increase)/Decrease in inventories	643.06	772.65
(Increase)/Decrease in other bank balances	(5.18)	(30.64)
(Increase)/Decrease in other financial assets	51.34	471.20
(Increase)/Decrease in other current assets	10.83	(1.39)
(Increase)/Decrease in Investments-Current	-	-
(Increase)/Decrease in current tax assets	0.77	(14.27)
(Increase)/Decrease in Investments-Non Current	-	-
(Increase)/Decrease in non current loans	52.90	(69.76)
(Increase)/Decrease in non current financial assets	297.05	(217.58)
Increase/(Decrease) in Non Current Assets	0.00	88.12
Increase/(Decrease) in borrowings	(6.30)	5.79
Increase/(Decrease) in other trade payables	1029.11	1381.93
Increase/(Decrease) in other short term borrowings	-	-
Increase/(Decrease) in other financial liabilities	129.22	(148.55)
Increase/(Decrease) in other short term provisions	22.45	-0.13
Increase/(Decrease) in cash credit	-	-
Increase/(Decrease) in other current liabilities	630.09	(8.85)
Increase/(Decrease) in temporary balances (def Tax Adjustments)	-	-
Cash generated from operations	537.76	(1544.50)
Remeasurement of employee benefit plan		-
Employee benefits excess provision withdrawn		
Ind As adjustmens balance relatingt oprevious 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	537.76	(1544.50)
B. Cash Flow from Investing Activities		
Acquisition of property, plant and equipment	(245.06)	(128.79)
gain/loss on investment	8.59	14.83
Net Cash inflow/(outflow) from investing activities	(236.47)	(113.96)
C. Cash Flow From Financing Activities		
finance cost	(52.90)	(231.43)
(Repayment)/proceeds from borrowings	-474.51	1901.63
Repayment of other financial Liabilities	(45.89)	(75.18)
Government grants	143.27	(66.37)
provisions	107.77	42.05
Net Cash inflow/(outflow) from financing activities	-322.26	1570.70
Net Increase / (decrease) in cash/ cash equivalents	(20.97)	(87.76)
Cash and cash equivalents at the begining of financial year	125.75	213.51
Cash and cash equivalents at the end of financial year	104.78	125.75

lgv Anwar



INDEPENDENT AUDITOR'S REPORT ON AUDIT OF CONSOLIDATED ANNUAL FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF SRI CHAKRA CEMENT LIMITED

We have audited the accompanying Consolidated Annual Financial Results of **SRI CHAKRA CEMENT LIMITED** (hereinafter referred to as the "Holding Company") and its associate (Holding Company and its associate together referred to as "the Group") for the three months and year ended March 31, 2026 (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").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial results:

- a. include the annual financial results of the following entities
 1. Sri Chakra Cement Limited
 2. Sri Subramanya Solar Power Projects LLP
- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- c. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standard (Ind 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, of consolidated net loss and other comprehensive loss and other financial information of the Group for the three months and year ended March 31, 2026.

Emphasis of Matter

1. We draw attention to Note 5 to the annual financial results regarding the accounting treatment adopted by the Company in respect of Fuel and Power Purchase Cost Adjustment (FPPCA) charges levied by the Andhra Pradesh Electricity Regulatory Commission (APERC) through press notes dated October 25, 2024 and November 29, 2024. The total FPPCA liability amounts to ₹7.08 crores, ₹ 1.49 crore has been recognized as expense during the year ended March 31, 2025, ₹ out of which ₹4.68 crores has been recognized as an expense during the year ended March 31, 2026 based on monthly bills raised by the DISCOMs. The balance amount of ₹0.91 crores will be recognized and paid as and when demanded by the DISCOMs.
2. We draw attention to the Financial Statements, wherein, the company has not paid / provided for the interest on delayed payments to MSME Vendors in the books of accounts. As informed to us and based on the audit procedures, these MSME vendors have not demanded for delayed interest and the unpaid interest payable is not material.

Our opinion is not modified in respect of the above matters.

Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing (“SA”s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor’s Responsibilities for the Audit of the Consolidated Annual Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (“ICAI”) together with the ethical requirements that are relevant to our audit of the Annual Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI’s Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on Consolidated annual financial results.

Managements and Board of Directors Responsibilities for the Consolidated Annual Financial Results

These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements.

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit/ loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Management and the Board of Directors of the Holding Company, as aforesaid. In preparing the consolidated annual financial results, the respective Management and the Board of Directors of the companies included in the Group are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so. The respective Board of Directors of the companies included in the Group is responsible for overseeing the financial reporting process of each company.

Auditor’s Responsibilities for the Audit of the Consolidated Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management's and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions "that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated annual financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matters

The consolidated annual financial results include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For **C RAMACHANDRAM & CO**
Chartered Accountants
Firm Registration No. 002864S

C RAMACHANDRAM
Partner
Membership No. 025834
UDIN:26025834YFJKUX7323

Place: Hyderabad
Date: May 22, 2026

7	SRI CHAKRA CEMENT LTD	VIJAY KUMAR KAPILA VAI	KEY MANAGERIAL PERSONNEL	LOAN	As per Companies Act, 2013 and/or approval of Members as applicable	66.87	157.95	91.08	2547.25	2638.33								
8	SRI CHAKRA CEMENT LTD	SRIRAM KAPILA VAI	KEY MANAGERIAL PERSONNEL	LOAN	As per Companies Act, 2013 and/or approval of Members as applicable			214.46	214.46	214.46								
9	SRI CHAKRA CEMENT LTD	ENVEA ENTERPRISES P LTD	ENTITY IN WHICH KEY MANAGERIAL PERSONNEL HAVE SIGNIFICANT INFLUENCE	ANY OTHER TRANSACTION (Loan)	As per Companies Act, 2013 and/or approval of Members as applicable				90.73	90.73								
10	SRI CHAKRA CEMENT LTD	SRI SUBRAMANYA SOLAR POWER PROJECTS LLP	ENTITY IN WHICH KEY MANAGERIAL PERSONNEL HAVE SIGNIFICANT INFLUENCE	ANY OTHER TRANSACTION (Services)	As per Companies Act, 2013 and/or approval of Members as applicable	89.35	131.78	42.43	62.12	104.55								



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
CIN No : L40300AP1981PLC002952

Date: 22/05/2026

To
The General Manager,
BSE Limited
Rotunda Building, P.J. Towers,
Dalal Street, Fort,
Mumbai- 400001

Dear Sir,

**Sub: Declaration in respect of Audit Report with Unmodified Opinion for the Audited
Financial Result of the Company for the Financial Year Ended 31st March, 2026.**

Ref: Aditya Spinners Limited; Scrip Code: BSE: 518053

With reference to the captioned subject, we hereby declare that M/s. C Ramachandram & Co, Chartered Accountants, Statutory Auditors of the Company have expressed an unmodified opinion on the Auditors Report on Audited Financial Results of the Company for the Quarter & Year ended 31st March, 2026.

This is for your information and records.

Yours Faithfully

For Sri Chakra Cement Limited

P Rajendra Babu
Company Secretary & Compliance Officer