



CIN : L26942TG1979PLC002485  
GST No.: 36AABCK1868J1ZB

# KAKATIYA CEMENT SUGAR & INDUSTRIES LIMITED

1-10-140.1, 'GURUKRUPA' Ashok Nagar, Hyderabad - 500 020.

REF:KCSIL:SEC:2026:

May 28, 2026

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 : Outcome of the Board Meeting held on 28<sup>th</sup> May, 2026.**

- (A) Please find attached herewith the Audited Financial Results for the quarter and year ended 31<sup>st</sup> March, 2026 duly considered and taken on record by the Board of Directors of our Company at the meeting held on 28.05.2026. The Meeting Commenced at 10.00 A.M and concluded at 14.50 P.M.
- (B) The Board has recommended dividend at 30% i.e. Rs.3.00 per share (face value of Rs.10 each) for the year ended 31<sup>st</sup> March, 2026 subject to the approval of shareholders.
- (C) On the basis of the recommendation of the Nomination and Remuneration Committee, the Board also approved the appointment of
  - a) Re-appointment of Smt. Hima Bindu Myneni (DIN:07120807), as Non Executive Independent Director for a second term of 5(five) consecutive years, commencing from 16<sup>th</sup> June, 2026 to 15<sup>th</sup> June, 2031.
  - b) Payment of Remuneration to the Shri P Veeraiah, Managing Director for the remaining period of his tenure commencing from 1<sup>st</sup> December, 2026 and ending with 30<sup>th</sup> November, 2028 at the same level as approved by the Members at 44<sup>th</sup> Annual General Meeting held on 25.9.2023.
- (D) On the basis of the recommendation of the Audit Committee, the Board also approved the appointment of
  - 1) M/s. Ramanatham & Rao, Chartered Accountants, Secunderabad (FRN : 002934S) as the Internal Auditors of the Company for the FY 2026-27.
  - 2) M/s. Narasimha Murthy & Co, Cost Accountants, Hyderabad (FRN : 000042) as the Cost Auditors of the Company for the FY 2026-27.
- (E) The Board also approved the Directors' Report and the Corporate Governance Report for the year ended 31<sup>st</sup> March, 2026 and the Notice convening the 47<sup>th</sup> Annual General Meeting etc.

VENKATA RAMA LINGA  
SUBRAHMANYESWARA  
O MALLAPRAGADA  
Digitally signed by VENKATA  
RAMA LINGA  
SUBRAHMANYESWARAO  
MALLAPRAGADA  
Date: 2026.05.28 14:51:22 +05'30'

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

**WORKS:** CEMENT : Dondapadu, Chintalapalem (Mdl.), Suryapet (Dist.) - 508 246. Phone : 08654-200014, Fax : 08654-296331  
SUGAR & POWER : Peruvancha Village, Kalluru Mandal, Khammam Dist. 507 209. Ph: 08761-287207, Fax : 08761-287206



CIN : L26942TG1979PLC002485  
GST No.: 36AABCK1868J1ZB

# KAKATIYA CEMENT SUGAR & INDUSTRIES LIMITED

1-10-140.1, 'GURUKRUPA' Ashok Nagar, Hyderabad - 500 020.

- (F) The 47<sup>th</sup> Annual General Meeting is scheduled to be held on Monday, the 10<sup>th</sup> August, 2026 at 10.15 a.m. at Hyderabad, with the physical presence of the Members.
- (G) 3<sup>rd</sup> August, 2026 has been fixed as the Record Date for determining the entitlement of the Members for payment of dividend, if approved by the shareholders.
- (H) The Register of Members/Beneficial Owners and the Share Transfer Register shall remain closed from Tuesday, 4<sup>th</sup> August, 2026 to 10<sup>th</sup> August, 2026 (both days inclusive) and
- (J) Other General items

This is for your information and record.

Thanking you,

Yours faithfully,  
for Kakatiya Cement Sugar & Industries Limited,

VENKATA RAMA  
LINGA  
SUBRAHMANYESWAR  
MALLAPRAGADA  
Company Secretary & Compliance Officer

Digitally signed by VENKATA  
RAMA LINGA  
SUBRAHMANYESWARAO  
MALLAPRAGADA  
Date: 2026.05.28 14:51:41

Encl : a/a

Regd. Off : Phone : 040-27637717, 27633627, Fax : 040-27630172, E-mail : [info@kakatiyacements.com](mailto:info@kakatiyacements.com)

**WORKS:** CEMENT : Dondapadu, Chintalapalem (Mdl.), Suryapet (Dist.) - 508 246. 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 & INDUSTRIES LIMITED**  
Statement of Audited Financial Results for the Quarter and Year ended 31-03-2026

(Rs. in lakhs)

Particulars	Quarter ended			Year ended	
	31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
	Audited	Un-Audited	Audited	Audited	Audited
I. Revenue from operations	1482.63	1306.98	1985.09	7,886.15	8922.29
II. Other Income	205.00	203.49	378.60	788.93	1545.64
<b>III. Total Income (I + II)</b>	<b>1687.63</b>	<b>1510.47</b>	<b>2363.69</b>	<b>8,675.08</b>	<b>10467.93</b>
<b>IV. Expenses:</b>					
Cost of materials consumed	150.59	1125.00	(3.68)	1,700.75	2125.03
Changes in inventories of Finished goods and Work in Progress	(696.79)	(956.91)	1,731.38	(236.92)	2,170.85
Employee benefits expense	622.42	515.72	563.11	2,087.81	1,994.35
Finance costs	40.65	22.41	32.87	72.08	512.83
Power and Fuel	1,527.98	856.36	346.12	4,715.01	2,813.07
Depreciation	67.18	67.46	64.26	266.14	258.77
Other Expenses	462.61	359.69	413.16	1,760.92	1,951.29
<b>Total Expenses</b>	<b>2,174.64</b>	<b>1,989.72</b>	<b>3,147.21</b>	<b>10,365.79</b>	<b>11,826.18</b>
<b>V. Profit/(Loss) before exceptional items and tax (III - IV)</b>	<b>(487.02)</b>	<b>(479.25)</b>	<b>(783.52)</b>	<b>(1,690.71)</b>	<b>(1,358.25)</b>
<b>VI. Exceptional items</b>					
Wheeling charges	(0.00)	-	-	737.31	-
Transmission charges	-	-	-	-	-
<b>VII. Profit/(Loss) Before Tax (V-VI)</b>	<b>(487.02)</b>	<b>(479.25)</b>	<b>(783.52)</b>	<b>(2,428.02)</b>	<b>(1,358.25)</b>
<b>VIII. Tax expense:</b>					
(1) Current tax	-	-	-	-	-
(2) Previous Year Tax Expense	(0.00)	-	-	7.01	-
(2) Deferred tax	(43.49)	11.95	3.06	(29.36)	(27.72)
<b>IX. Profit/(Loss) for the period (VII-VIII)</b>	<b>(443.53)</b>	<b>(491.20)</b>	<b>(786.58)</b>	<b>(2,405.67)</b>	<b>(1,330.53)</b>
<b>Other Comprehensive Income</b>					
Items that will not be reclassified to statement of profit and loss, net of tax					
(i) Remeasurement of Defined Benefit Plans	31.94	(24.36)	(77.31)	7.58	(77.31)
(ii) Income Tax relating to (i) above	(8.04)	6.13	19.46	(1.91)	19.46
<b>X. Other Comprehensive Income</b>	<b>23.90</b>	<b>(18.23)</b>	<b>(57.85)</b>	<b>5.67</b>	<b>(57.85)</b>
<b>XI. Total Comprehensive Income for the period</b>	<b>(419.63)</b>	<b>(509.43)</b>	<b>(844.43)</b>	<b>(2,400.00)</b>	<b>(1,388.38)</b>
<b>XII. Earning per equity share:</b>					
(1) Basic (Rs.)	(5.71)	(6.32)	(10.12)	(30.95)	(17.12)
(2) Diluted (Rs.)	(5.71)	(6.32)	(10.12)	(30.95)	(17.12)

Notes :

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its respective meetings held on 28.05.2026
- The Board has recommended dividend at Rs.3/- per share (Face value of Rs.10 each) for the year ended 31st March, 2026.
- The Statement is prepared in accordance with the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ("the Act") regulation 33 of SEBI (listing obligation and disclosure requirements) regulations, 2015.
- The figures of the fourth quarter are the balancing figures between the audited figures for the year in respect of full financial year and the un-audited results upto the end of fourth quarter.
- On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational-Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company is in the process of restructuring the compensation of its employees and assessed the impact of the changes, consistent with the Labour Codes, draft rule. The Company has presented financial impact under "Employee benefits expense" in the Statement of Profit and Loss. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.

Place : Hyderabad  
Date : 28th May, 2026



For Kakatiya Cement Sugar & Industries Ltd

*P. Veeraiah*

P. Veeraiah

Chairman and Managing Director

# KAKATIYA CEMENT SUGAR & INDUSTRIES LIMITED

## Segment wise revenue, results and capital employed

Under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations , 2015

(Rs. In lacs)

SL. No.	PARTICULARS	QUARTER ENDED			YEAR ENDED	YEAR ENDED
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		Audited	Un-Audited	Audited	Audited	Audited
<b>1</b>	<b>Segment Revenue</b>					
	Sales					
	Cement	1,357.13	1,231.92	919.40	6,364.95	4786.05
	Sugar	125.51	179.78	1,065.68	1,625.93	4387.56
	Power	0.00	99.00	57.01	99.00	182.45
	Total	1,482.64	1,510.70	2,042.09	8,089.88	9356.06
	Less : Inter segment Revenue	0.00	203.73	57.01	203.73	433.77
	Net sales/income from operations	1,482.64	1,306.97	1,985.08	7,886.15	8,922.28
<b>2</b>	<b>Segment Results Profit</b>					
	Profit (+)/(Loss)(-) before tax and interest from each segment					
	Cement	2.41	(72.35)	(662.29)	(1,089.87)	(1,256.81)
	Sugar	(419.21)	(195.14)	(90.22)	(960.18)	508.19
	Power	(29.56)	(189.35)	1.86	(305.88)	(96.80)
	Total	(446.37)	456.84	(750.65)	(2,355.94)	(845.42)
	Less :					
	i. Interest	40.65	22.41	32.87	72.08	512.83
	ii. Other un-allocable expenditure					
	iii. Un-allocable income	-	-	-	-	-
	Total Profit/(Loss) Before Tax	(487.02)	(479.25)	(783.52)	(2,428.02)	(1358.25)
<b>3</b>	<b>SEGMENT ASSETS</b>					
	Cement	10,563.76	9,993.15	10,009.32	10,563.76	10009.32
	Sugar	7,822.33	8,990.52	10,770.05	7,822.33	10770.05
	Power	4,573.81	4,590.67	4,488.20	4,573.81	4488.20
<b>4</b>	<b>SEGMENT LIABILITIES</b>					
	Cement	1,704.14	1,872.09	1,500.97	1,704.14	1500.97
	Sugar	2,666.38	2,681.90	2,544.02	2,666.38	2544.02
	Power	319.57	319.57	319.57	319.57	319.57

Place : Hyderabad

Date : 28th May, 2026



Kakatiya Cement Sugar & Industries Ltd

*P. Veeraiah*

P.Veeraiah

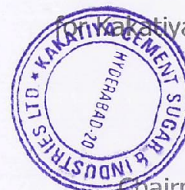
Chairman and Managing Director

**KAKATIYA CEMENT SUGAR & INDUSTRIES LIMITED**  
**Statement of Assets and Liabilities as at 31-03-2026**

(Rs. In lakhs)

	PARTICULARS	AS AT	AS AT
		31-03-2026	31-03-2025
		AUDITED	AUDITED
<b>A</b>	<b>ASSETS:</b>		
1	<b>NON CURRENT ASSETS:</b>		
	a) Property, plant and equipment	4,449.22	4,532.28
	b) Financial Assets:		
	i) Investments	3.00	2.09
	ii) Other Financial Assets	6,966.40	7,095.38
	c) Other Non-current Assets	359.62	359.62
2	<b>CURRENT ASSETS:</b>		
	a) Inventories	3,419.71	3,726.81
	b) Financial Assets:		
	i) Trade Receivables	1,795.72	1,795.46
	ii) Cash & Cash equivalents	228.74	3,772.73
	iii) Bank Balances other than (ii) above	4,043.07	2,196.72
	iv) Other Financial Assets	174.89	491.43
	c) Current Tax Assets (net)	1,085.78	1,030.02
	d) Other Current Assets	433.74	265.05
	<b>TOTAL</b>	<b>22,959.90</b>	<b>25,267.59</b>
<b>B</b>	<b>EQUITY &amp; LIABILITIES</b>		
1	<b>Equity</b>		
	a) Equity Share Capital	777.39	777.39
	b) Other Equity	17,492.41	20,125.63
2	<b>LIABILITIES:</b>		
	<b>Non Current Liabilities:</b>		
	a) Provisions	81.79	21.98
	b) Deferred Tax Liabilities (Net)	724.60	752.04
	c) Other Non-current Liabilities		
3	<b>Current Liabilities:</b>		
	a) Financial Liabilities:		
	i) Borrowings	1,950.04	1,842.24
	ii) Trade Payables		
	(A) Total outstanding dues of micro enterprises and small enterprises	6.95	6.73
	(B) Total outstanding dues of creditors other than micro & small enterprises	808.93	698.47
	b) Other Financial Liabilities	403.61	409.09
	c) Other Current Liabilities	614.70	563.67
	d) Provisions	99.47	70.33
	<b>TOTAL</b>	<b>22,959.90</b>	<b>25,267.57</b>

Place : Hyderabad  
Date : 28th May, 2026



Kakatiya Cement Sugar & Industries Ltd

*P. Veeraiah*

P.Veeraiah  
Chairman and Managing Director

# KAKATIYA CEMENT SUGAR & INDUSTRIES LIMITED

Statement of Cash Flows for the year ended 31st March, 2026

(All amounts in ₹ lakhs, unless otherwise stated)

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
<b>Cash flow from operating activities</b>		
Profit/(Loss) before tax	(2,428.02)	(1358.25)
<b>Adjustments for:</b>		
Depreciation expenses	266.14	258.77
Net (gain)/loss on disposal of property, plant and equipment	-	(4.47)
Interest income on deposits and others	(749.39)	(1,290.34)
Dividend Income	0.09	(0.06)
Provision for bad and doubtful debts		1.11
Provision for bad and advances	25.00	9.50
Provision for obsolete inventories	60.00	200.00
Finance costs	72.08	512.83
Net (gain)/loss in on fair value changes of investment	(0.91)	0.71
Provisions no longer required	-	-
<b>Operating Profit/(loss) before working capital changes</b>	<b>(2,755.01)</b>	<b>(1670.20)</b>
<b>Change in operating assets and liabilities</b>		
(Increase)/ decrease in inventories	247.10	2326.52
(Increase)/ decrease in trade receivables	(0.26)	6.42
(Increase)/ decrease in other current financial assets	291.54	24.38
(Increase)/ decrease in current tax assets	(55.76)	392.68
(Increase)/ decrease in other current assets	(168.69)	223.12
Increase/ (decrease) in trade payables	110.69	(443.81)
(Increase)/ decrease in other non current financial assets	128.96	877.80
Increase / (decrease) in other financial liabilities	(5.48)	5.39
Increase/ (decrease) in provisions	96.53	2.28
(Increase)/ decrease in other non-current assets	(0.00)	(108.90)
Increase/ (decrease) in other current liabilities	51.03	(199.11)
<b>Cash generated from Operations</b>	<b>(2059.35)</b>	<b>1436.57</b>
Less: Income taxes paid	(7.01)	0.00
<b>Net cash flow from/(used in) operating activities</b>	<b>(2,066.36)</b>	<b>1436.57</b>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment (net)	(183.08)	(64.68)
(Increase)/ decrease in fixed deposits	(1,846.35)	9352.02
Proceeds from sale of property, plant and equipment	-	20.48
Interest received	749.39	1290.34
Dividend income	(0.09)	0.06
<b>Net cash inflow (outflow) from investing activities</b>	<b>(1,280.13)</b>	<b>10598.22</b>
<b>Cash flow from financing activities</b>		
Increase/ (decrease) in Current borrowings (net)	107.80	(7570.61)
Interest paid	(72.08)	(512.83)
Dividend paid	(233.21)	(233.21)
<b>Net cash inflow (outflow) from financing activities</b>	<b>(197.49)</b>	<b>(8316.65)</b>
<b>Net increase/ (decrease) in cash and cash equivalents</b>	<b>(3,543.98)</b>	<b>3,718.14</b>
<b>Cash and Cash equivalents at the beginning of the year</b>	<b>3,772.72</b>	<b>54.58</b>
<b>Cash and Cash equivalents at the end of the year (Note No.8)</b>	<b>228.74</b>	<b>3772.72</b>

The above statement of cash flows has been prepared under the 'Indirect method' as set out in Indian Accounting Standard - 7 Statement of Cash Flows.

### Net debt reconciliation

Particulars	As at 31st March, 2026	As at 31st March, 2025
Opening balance of borrowings	1,842.24	9,412.85
Add/(less):- Proceeds/ repayment from borrowings(net)	107.80	(7,570.61)
<b>Closing balance of borrowings</b>	<b>1,950.04</b>	<b>1,842.24</b>



for Kakatiya Cement Sugar & Industries Ltd

*P. Veeraiyah*

**P.Veeraiyah**

Chairman & Managing Director

DIN: 00276769

Place: Hyderabad

Date : 28th May, 2026

# KAKATIYA CEMENT SUGAR & INDUSTRIES LIMITED

1-10-140/1, GURUKRUPA, ASHOK NAGAR, HYDERABAD-500 020  
CIN L26942TG1979PLC002485 Website : www.kakatiyacements.com

## Extract of the audited financial results for the quarter and year ended 31-03-2026

(Rs.in Lakhs)

Sl. No	Particulars	Quarter ended 31-03-2026 Audited	Quarter ended 31-12-2025 Un-audited	Quarter ended 31-03-2025 Audited	Year ended 31-03-2026 Audited	Year ended 31-03-2025 Audited
1	Total income from operations (net)	1,482.63	1,306.98	1,985.09	7,886.15	8,922.29
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	(487.02)	(479.25)	(783.52)	(1,690.71)	(1,358.25)
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	(487.02)	(479.25)	(783.52)	(2,428.02)	(1,358.25)
4	Net Profit for the period after tax (after Extraordinary items)	(443.53)	(491.20)	(786.58)	(2,405.67)	(1,330.53)
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(419.63)	(509.43)	(844.43)	(2,400.00)	(1,388.38)
6	Equity Share Capital	777.39	777.39	777.39	777.39	777.39
7	Reserves (excluding Revaluation Reserve as shown in the Balance Sheet of previous year)	-	-	-	17,492.41	20,125.62
8	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations) - 1. Basic:(Rs.) 2. Diluted:(Rs.)	(5.71)	(6.32)	(10.12)	(30.95)	(17.12)

**Notes:**

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its respective meetings held on 28.05.2026
- 2 These Financial Results are published pursuant to Regulation 47 (1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015
- 3 The above is an extract of the detailed format of Financial Results for the Quarter and year ended 31.03.2026 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the said quarter and year ended 31.03.2026 Financial Results are available on the websites of BSE Ltd (www.bseindia.com), National Stock Exchange of India Ltd (www.nseindia.com) and the Company's website at www.kakatiyacements.com.
- 4 On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company is in the process of restructuring the compensation of its employees and assessed the impact of the changes, consistent with the Labour Codes, draft rule. The Company has presented financial impact under "Employee benefits expense" in the Statement of Profit and Loss. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
- 5 The Board has recommended a dividend of Rs.3/- per share (Face Value of Rs.10 each) for the year ended 31-03-2026.

Place : Hyderabad  
Date : 28th May, 2026

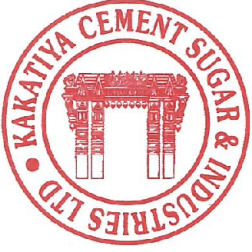


For Kakatiya Cement Sugar & Industries Ltd

*P. Veeraiyah*

P.Veeraiyah

Chairman and Managing Director



CIN : L26942TG1979PLC002485  
GST No.: 36AABCK1868J1ZB

# KAKATIYA CEMENT SUGAR & INDUSTRIES LIMITED

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

REF:KCSIL:SEC:2026:

May 28, 2026

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** : Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

## DECLARATION

We, M V R L S Rao, Company Secretary & Compliance Officer and M Bhavani Dattu, Chief Financial Officer of Kakatiya Cement Sugar & Industries Limited (CIN:L26942TG1979PLC002485) having Registered office at 1-10-140/1, GURUKRUPA, Ashok Nagar, Hyderabad - 500020, India, hereby declare that, the Statutory Auditors of the company, M/S. M Anandam & Co., Chartered Accountants have issued an Audit Report with unmodified opinion on Audited Financial Results of the company for the quarter and year ended 31<sup>st</sup> March, 2026.

This declaration is given in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations,2016 vide notification No.SEBI/LAD-NRO/GN/201617/001 dated 25<sup>th</sup> May, 2016 and Circular No.DIR/CFD/CMD/56/2016 dated 27<sup>th</sup> May, 2016.

Kindly take this declaration on record.

Yours Sincerely  
For Kakatiya Cement Sugar & Industries Limited

*M.V.R.L.S. Rao*

M V R L S Rao  
Company Secretary &  
Compliance Officer



*M Bhavani Dattu*

M Bhavani Dattu  
Chief Financial Officer

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

**WORKS:** CEMENT : Dondapadu, Chintalapalem (Mdl.), Suryapet (Dist.) - 508 246. Phone : 08654-200014, Fax : 08654-296331  
SUGAR & POWER : Peruvancha Village, Kalluru Mandal, Khammam Dist. 507 209. Ph: 08761-287207, Fax : 08761-287206

# **M.ANANDAM & CO.**

## **CHARTERED ACCOUNTANTS**

**Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of Kakatiya Cement Sugar and Industries Limited Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**To  
The Board of Directors of  
Kakatiya Cement Sugar and Industries Limited**

**Report on the audit of the Financial Results**

### **Opinion**

We have audited the accompanying quarterly financial results of Kakatiya Cement Sugar and Industries Limited (the Company) for the quarter ended 31<sup>st</sup> March, 2026 and the year-to-date results for the period from 1<sup>st</sup> April, 2025 to 31<sup>st</sup> March, 2026, (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 ("LODR Regulations").

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

- i. are presented in accordance with the requirements of Regulation 33 of the LODR Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net loss and other comprehensive income and other financial information for the quarter ended 31<sup>st</sup> March, 2026 as well as the year-to-date results for the period from 1<sup>st</sup> April, 2025 to 31<sup>st</sup> March, 2026.

### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial results.

### **Management's Responsibilities for the Financial Results**

These quarterly financial results as well as the year-to-date financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the 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 LODR 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 design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, 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 also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Results**

Our objectives are to obtain reasonable assurance about whether the 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 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 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 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 financial results made by the Board of Directors.
- Conclude on the appropriateness of the 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 Company's ability to continue as a going concern. 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 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 financial results, including the disclosures, and whether the 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 financial results include the results for the quarter ended 31<sup>st</sup> March, 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 subject to limited review by us.

For M. Anandam & Co.,  
Chartered Accountants  
(Firm Regn.No.000125S)

VENKATA  
SADASIVA ALLADI

Digitally signed by  
VENKATA SADASIVA ALLADI  
Date: 2026.05.28 13:23:12  
+05'30'

A. V. Sadasiva

Partner

Membership No. 018404

UDIN: 26018404EBOIJJ3624

Place: Hyderabad

Date: 28<sup>th</sup> May 2026