HEMADRI CEMENTS LIMITED

(In Voluntary Liquidation w.e.f. 14.07.2025)
Liquidator Office Address : **S. Rajendran,** 2nd Floor, Hari Krupa,
71/1, McNicholas Road (Off. Poonamalle High Road), Chetpet, Chennai - 600 031.
Phone : 044 - 2836 1636 E-Mail :- vlphemadricements@gmail.com
CIN : L26942AP1981PLC002995 website :- www.hemadricements.com

August 13, 2026

BSE Limited
Phiroze JeeJeebhoy Towers,
Dalal Street,
Mumbai - 400 001.

Dear Sir / Madam,

Scrip code: 502133; ISIN: INE07BK01011

Sub: Outcome of the Board Meeting held on 13th August 2026.

Pursuant to Regulation 30 and 33 of SEBI (LODR) Regulations, 2015, we would like to inform you that the Board of Directors in their meeting held today i.e. 13th August 2026, approved the Unaudited Financial Results including the limited review report given by the Statutory Auditors of the Company for the quarter ended 30th June 2026. (Copy enclosed herewith)

The Meeting of Board of Directors commenced at 11.45 A.M and concluded at 1.30 Pm today.

This is for your kind information and records.

Thanking You,

Yours faithfully,
For Hemadri Cements Limited
(In Voluntary Liquidation)

Sivasamy Raju
Director

S B S B AND ASSOCIATES
Chartered Accountants

INDIA

Independent Auditor's Review Report on Unaudited Standalone Quarterly Financial Results of Hemadri Cements Limited (In Voluntary Liquidation) Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To The Board of Directors /Liquidator of Hemadri Cements Limited (In Voluntary Liquidation)

We have reviewed the accompanying statement of unaudited financial results of **Hemadri Cements Limited (In Voluntary Liquidation)** ('the Company') for the quarter and three months ended **30th June 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 financial results have been prepared on liquidation basis consequent to commencement of voluntary liquidation proceedings under the Insolvency and Bankruptcy Code, 2016.

This Statement which is the responsibility of the Company's Management and Liquidator 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 and in compliance with regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit conducted in accordance with the standards on Auditing specified under section 143(10) of the Companies Act, 2013. We have not performed an audit and, accordingly, we do not express an audit opinion.

Emphasis of Matter

We draw attention to Note 1 of the Statement, which states that the Voluntary Liquidation Process of Hemadri Cements Limited commenced with effect from 14 July 2025. Pursuant to the ongoing voluntary liquidation process, the equity shares of the Company were suspended from trading on the Bombay Stock Exchange (BSE) with effect from 24 November 2025. Accordingly, the financial results for the quarter ended 30th June 2026 have been prepared on a Liquidation basis and not on a going concern basis. During the month of Dec 2025, the valuation exercise was completed, and a part of assets were e-auctioned in accordance with the provisions of the Insolvency and

SBSB & ASSOCIATES CHENNAI Chartered Accountants

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Bankruptcy Code, 2016. Further from the amount realised, during the month of Feb 2026, the Liquidator made the distribution to the creditors to the extent of their respective admitted claims.

Our conclusion is not modified in respect of this matter.

Conclusion

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

Place: Chennai

Date: 13th August 2026

UDIN: 26024568EJASBC3354

S B S B AND ASSOCIATES CHENNAI Chartered Accountants

For S B S B AND ASSOCIATES (FRN: 012192S)
Chartered Accountants

CA.D. Sharath Kumar
Partner
M.No. 024568

HEMADRI CEMENTS LIMITED (IN VOLUNTARY LIQUIDATION)

Address: Vedadri Village, Jaggaiahpet Mandal, Krishna Dist (A.P) - 521 457

Statement of Unaudited Financial Results for the Quarter ended 30-06-2026 pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015

CIN : L26942AP1981PLC002995

Rs. In Lakhs

S.No.	Particulars	Three months' ended			Year Ended
	Period Ending	**30.06.2026**	**31.03.2026**	**30.06.2025**	**31.03.2026**
		UnAudited	UnAudited	UnAudited	Audited
1	**Revenue from Operations**	-	-	-	-
2	Other Operating Income	-		-	-
3	Other Income	7.36	828.97	39.96	896.46
	Total Income	**7.36**	**828.97**	**39.96**	**896.46**
4	**Expenses**				
	a) Cost of Material consumed	-	-	-	-
	b) Purchase of Stock-in-Trade	-	-	-	-
	c) Changes in inventories of finished goods,work-in-progress and stock -in-trade	-	-	-	-
	d) Power and Fuel	28.43	46.14	90.01	251.55
	e) Employee benefits expenses	-	0.06	65.66	121.01
	f) Finance costs	-	-	48.58	67.84
	g) Depreciation and amortisation expense	-	-	36.09	107.36
	h) Other Expenses	39.01	130.48	86.18	475.37
	Total Expenses	**67.44**	**176.68**	**326.52**	**1,023.13**
5	**Profit/(Loss) Before Tax and Exceptional Items(3-4)**	**(60.08)**	**652.29**	**(286.56)**	**(126.67)**
6	Exceptional items				
7	**Profit/(Loss) Before Tax (5-6)**	**(60.08)**	**652.29**	**(286.56)**	**(126.67)**
8	**Tax Expense**				
	Current Tax	-	381.75	-	381.75
	MAT credit	-		-	-
	Deferred Tax	-	-	-	-
	Excess Provision reversed	-	-	-	-
	Net Tax Expense / (Benefit)	-	381.75	-	381.75
9	Net Profit / (Loss) for the period	**(60.08)**	**270.54**	**(286.56)**	**(508.42)**
10	**Other Comprehensive Income**				
	(i)Items that will not be reclassified to Profit and Loss	-	-	-	-
	ii) Income tax on above	-	-	-	-
	Other Comprehensive Income	-	-	-	-
11	**Total Comprehensive Income (Comprising Profit and Other Comprehensive Income) (9+10)**	**(60.08)**	**270.54**	**(286.56)**	**(508.42)**
	PAID UP CAPITAL (66,70,000 nos's of equity share of Rs 10/- each)	**667.00**	**667.00**	**667.00**	**667.00**
12	Earrings Per Share				
	(a) Basic Rs.	(0.90)	4.06	(4.30)	(7.62)
	(b) Diluted Rs.	(0.90)	4.06	(4.30)	(7.62)

Notes:

1. The Voluntary Liquidation Process of Hemadri Cements Limited commenced with effect from 14th July 2025. Pursuant to the ongoing voluntary liquidation process, the equity shares of the Company were suspended from trading on the Bombay Stock Exchange (BSE) with effect from 24th November 2025. Accordingly, the financial results for the quarter ended 30th June 2026 have been prepared on liquidation basis and not on a going concern basis. During the month of Dec 2025, the valuation exercise was completed, and a part of assets were e-auctioned in accordance with the provisions of the Insolvency and Bankruptcy Code, 2016. Further from the amount realised, during the month of Feb 2026, the Liquidator made the distribution to the creditors to the extent of their respective admitted claims.
2. The above Unaudited Results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 13.08.2026.
3. During the month of July 2026, the Liquidator has initiated the process of interim distribution to the equity shareholders at face value (i.e., Rs. 10/- each). Further Liquidator is in the process of e-auctioning the remaining assets of the Company.
4. Previous period numbers have been regrouped wherever necessary.

For Hemadri Cements Limited
(In Voluntary Liquidation)

Dr. Sivasamy Raju
Director
DIN:06961330

Place : Chennai
Date : 13-08-2026