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

Place: Hyderabad
Date: 08.11.2023

To
The Manager,
Corporate Relationship Department,
BSE Limited
New Trading Ring, Rotunda Building,
P.J. Towers, Dalal Street, Fort,
Mumbai – 400001, Maharashtra

Dear Sir,

Sub:

1) Submission of Unaudited Financial Results for the Quarter and half-year ended 30th September, 2023 under Regulation 33 of SEBI (LODR) Regulations, 2015.
2) Outcome of Board Meeting under Regulation 30 of SEBI (LODR) Regulations, 2015

Ref: Scrip Code: BSE: 518053

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We wish to inform you that the Board of Directors of the Company at its meeting held today i.e., on 8th day of November, 2023 has *inter-alia* approved and recorded the **Unaudited Quarterly Financial Results for the Quarter and Half-year ended 30.09.2023**

Accordingly in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015, a copy of the Unaudited Quarterly Financial Results for the Quarter and Half-year ended 30.09.2023 along with the Limited Review Report issued by M/s Satyanarayana & Co., Auditors, thereon is enclosed for your information and records.

The meeting commenced at 12:00 PM and concluded at 12 : 45 PM

This is for your information and record.

Thanking you,

Yours Faithfully
For Sri Chakra Cement Limited

SRI CHAKRA CEMENT LIMITED

P Rajendra Babu
Company Secretary & Compliance Officer

Encl: a/a

SRI CHAKRA CEMENT LIMITED

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

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

STATEMENT OF UN-AUDITED FINANCIAL RESULTS (STAND ALONE) FOR THE QUARTER ENDED 30TH SEPTEMBER 2023

Rupees in lacs

Sl no	Particulars	Three Months ended			Year to date		Previous year
		30/09/2023	30/06/2023	30/09/2022	30/09/2023	30/09/2022	31/03/2023
		Un Audited			Unaudited		Audited
	Revenue from Operations	IND AS					IND AS
I	Net Sales	5171.33	6293.38	5820.15	11464.71	11382.23	23708.11
II	Other Income	0.18	32.59	47.83	32.77	114.42	1159.52
III	**Total Income**	**5171.51**	**6325.97**	**5867.98**	**11497.48**	**11496.65**	**24867.63**
Expenses							
IV	Cost of Materials Comsumed	1111.66	1327.67	1270.45	2439.33	2309.94	5274.14
	Changes in inventories of finished goods , Stock in trade and Work In progress	-255.41	442.56	-129.16	187.15	(231.19)	(526.02)
	Employee benefit Expense	417.61	478.78	406.78	896.39	807.87	1780.36
	Finance Costs	10.00	20.95	13.79	30.95	24.29	947.82
	Depreciation and Amortisation Expense	258.00	258.00	229.21	516.00	460.03	1016.30
	Other Expenses	3505.77	3707.27	4045.15	7213.04	7994.86	17177.13
	Total Expenses	**5047.63**	**6235.23**	**5836.22**	**11282.86**	**11365.80**	**25669.73**
V	**Profit (Loss) before exceptional items and Tax (I-IV)**	**123.88**	**90.74**	**31.76**	**214.62**	**130.85**	(802.10)
VI	Exceptional Items						
VII	**Profit/(Loss) before tax (V-VI)**	**123.88**	**90.74**	**31.76**	**214.62**	**130.85**	(802.10)
VIII	**Tax Expense**						
	Current tax					-	-
	MAT credit entitlement						-
	Deferred tax	-15.26			-15.26	-	18.75
IX	**Profit(Loss) for the period from continuing Operations (VII-VIII)**	**139.14**	**90.74**	**31.76**	**229.88**	**130.85**	(783.35)
X	**Profit/(Loss) from discontinued operations**						
XI	Tax expense of discontinued operations						
XII	Pofit/(Loss) from discontinued operations (after tax) (X-XI)		0	0		0	0
XIII	**Profit/(Loss) for the period (IX+XII)**	**139.14**	**90.74**	**31.76**	**229.88**	**130.85**	(783.35)
XIV	**Other Comprehensive Income**						
A	(i) Items that will not be reclassified to Porfit or Loss	0	0	0	0	0	(6.40)
	(ii) Income Tax relating to the items that will not be reclassified to Profit or Loss	0	0	0	0	0	1.60
B	(i) Items that will be reclassified to Porfit or Loss						45.03
	(ii) Income Tax relating to the items that will be reclassifie to Profit or Loss						
XV	**Total Other Comprehensive Income (XIII+XIV)**	0	0	0	0	0	(4.80)
XVI	**Total Comprehensive Income for the period (XIII+XIV) comprising profit (Loss) abd Other comprehensive Income for the period**	139.14	90.74	31.76	229.88	130.85	(823.58)
XVII	**Paid up Share Capital**						
	No of Shares	9000000	9000000	9000000	9000000	9000000	9000000
	Face value per equity Share (in Rs)	10	10	10	10	10	10
	Paid Up Share Capital (in Rs)	90000000	90000000	90000000	90000000	90000000	90000000
XVII	**Earnings per Equity Share (for continuing operations)**						
	Basic	1.55	1.01	0.35	2.55	1.45	(8.70)
	Diluted	1.55	1.01	0.35	2.55	1.45	(8.70)
See acompanying Notes to the financial Results							

Notes:

1. The Above stand alone financial results have been reviewed by Auditors and recommended by the Audit Committee of the Board at its meeting held on 07.11.2023
2. The Financial results have been prepared in accordance with the Companies (Indian acconting Standards) Rules 2015 (IND-AS) prscribed under Section 133 of the Companies Act, 2013 and Other accounting principles generally acccepted in india
3. Figures of the previous period have been regrouped / rearranged whereever necessary
4. Segentwise reporting as dfined in accounting standard is not applicable, since the entire operation of the Company relates to only one segment i.e. Cement" as primary segment

For Sri Chakra Cement Limited

K Vijay Kumar
Managing Director

Place: Hyderabad
Date: 08.11.2023

SRI CHAKRA CEMENT LIMITED

SRI CHAKRA CEMENT LIMITED
CIN NO L40300AP1981PLC002952
BALANCE SHEET (IND-AS) AS AT 30TH SEPTEMBER 2023
All amounts are in Rupees Lakhs unless otherwise stated

	Particulars	30/09/2023	31/03/2023
A	ASSETS		
	Non Current Assets		
	Property, Plant and Equipment	9237	9739
	Capital Work In Porgress	0.43	-
	Financial Assets		
	(i) Investments	213	213
	(ii) Loans	5573	5559
	(iii) Other Financial Assets	291	291
	Deferred Tax Assets	405	390
	Other Non Current Assets	143	148
	Total Non Current Assets	15864	16339
	Current Assets		
	Inventories	2960	2664
	Financial Assets		
	(i) Investments		-
	(ii) Trade receivables	1565	1060
	(iii) Cash and Cash Equivalents	244	195
	(iv) Other Bank Balances (not specified in (iii) above)	51	51
	(v) Other Financial Assets	941	1025
	Current tax Assets	190	184
	Other Current Assets	45	26
	Total Current Assets	5995	5205
	TOTAL ASSETS	21859	21544
B	EQUITY AND LIABILITIES		
	Equity		
	Equity Share Capital	900	900
	Other Equity	4949	4719
	Total Equity	5849	5619
	Liabilities		
	Non Current Liabilites		
	Financial Liabilities		
	(i) Borrowings	7652	7652
	(ii) Other Financial liabilities	915	714
	Long term provisions	70	70
	Deferred Govt Grant	787	787
	Total Non Current Liabilities	9424	9223
	Current Liabilities		
	Financial Liabilities		
	(i) Trade Payables	1781	2245
	(ii) Other Financial Liabilities	3834	3343
	Short Term provisions	8	8
	Other Current Liabilities	963	1106
	Total Current Liabilities	6586	6702
	Total Liabilities	16010	15925
	TOTAL EQUITY AND LIABILITIES	21859	21544

For Sri Chakra Cement Limited

K Vijay Kumar
Managing Director
Date: 08.11.2023

SRI CHAKRA CEMENT LIMITED

SRI CHAKRA CEMENT LIMITED
CIN NO L40300AP1981PLC002952
CASH FLOW STATEMENT (IND-AS) FOR THE YEAR ENDED 30.09.2023 (In lacs)

Particulars	30.09.23	31.03.23
A. Cash Flow From Operating Activities		
Profit before tax	229.89	(783.36)
Adjustments for:		
Depreciation and Amortisation Expense	516.00	1016.31
Finance Cost	30.95	113.47
Profit on Investments	0.00	(43.27)
Change in operating assets and liabilities		
(Increase)/Decrease in trade receivables	(504.76)	(327.53)
(Increase)/Decrease in inventories	(296.39)	(1194.92)
(Increase)/Decrease in other bank balances	0.20	79.36
(Increase)/Decrease in other financial assets	84.20	144.21
(Increase)/Decrease in other current assets	(19.83)	0.85
(Increase)/Decrease in current tax assets	(5.91)	119.62
(Increase)/Decrease in non current loans	(14.58)	(1624.29)
(Increase)/Decrease in non current financial assets	0.00	2295.97
Increase/(Decrease) in Non Current Assets	4.56	(91.78)
Increase/(Decrease) in other trade payables	(464.60)	1623.86
Increase/(Decrease) in other financial liabilities	491.51	1096.13
Increase/(Decrease) in other short term provisions	0.00	(3.50)
Increase/(Decrease) in cash credit	0.00	0.00
Increase/(Decrease) in other current liabilities	(143.30)	67.20
Increase/(Decrease) in temporary balances (def Tax Adjustments)	(15.26)	(17.15)
Cash generated from operations	**(107.32)**	**2471.18**
Remeasurement of employee benefit plan	0.00	4.80
Employee benefits excess provision withdrawn		
Ind As adjustmens balance relatingt oprevious year		
Fair value surplus on mutual funds withdrawn		
Prior period expenses		(45.03)
Remeasurement Surplus on emp benefit plans of previous year		
Net Cash inflow/(outflow) from operating activities	**(107.32)**	**2430.95**
B. Cash Flow from Investing Activities		
Payments for property, plant and equipment	(14.68)	(2828.09)
Profit on Investments	0.00	43.27
Net Cash inflow/(outflow) from investing activities	**(14.68)**	**(2784.82)**
C. Cash Flow From Financing Activities		
Interest paid	(30.95)	(113.47)
(Repayment)/proceeds from borrowings		703.75
Repayment of other financial Liabilities	201.62	(72.28)
Government grants	0.00	(588.18)
Long trem provisions	0.00	(79.31)
interest on royalty		
Net Cash inflow/(outflow) from financing activities	**170.67**	**(149.49)**
Net increase / (decrease) in cash/ cash equivalents	**48.67**	**(503.36)**
Cash and cash equivalents at the begining of financial year	194.82	698.18
Cash and cash equivalents at the end of financial year	**243.49**	**194.82**

SRI CHAKRA CEMENT LIMITED

Satyanarayana & Co.
CHARTERED ACCOUNTANTS
5-5-88/5, 1st FLOOR, AMAR MANSION,
RANIGUNJ, SECUNDERABAD - 500 003.

PHONES OFF : 2771 5028, 2771 8992
G. VENKATA RATNAM RES : 2780 0569
RAMESH BALARAM
E-MAIL : satco.ca@gmail.com

INDEPENDENT AUDITORS REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

To
The Board of Directors
M/s SRI CHAKRA CEMENT LIMITED
Hyderabad

1. We have reviewed the accompanying statement of standalone un audited financial results of M/s Sri Chakra cement Limited ("the Company") for the quarter ended 30th September 2023 and year to date results ("the Statement"), being submitted by the Company pursuant to the requirement of regulation 33 of SEBI) Listing Obligations and Disclosure requirements) regulations, 2015 as notified by circular No CIR/CFD/FAC/62/2016 dated July 5, 2016.
2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 'Interim Financial Reporting" (Ind As 34") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under 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 statement is 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. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our Review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015, as modified by Circular No CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Satyanarayana & Co,
Chartered Accountants
FRN No 003680S

G Venkata Ratnam
Partner
M No 19455

Place: Hyderabad
Date: 07.11.2023
UDIN: 23019455BGZGZA4320

SATYANARAYANA & CO CHARTERED ACCOUNTANTS Secbad.