



SAGAR CEMENTS LIMITED

SCL:SEC:NSE:BSE:2025-26

21st July, 2025

The National Stock Exchange of India Ltd.,
"Exchange Plaza", 5th Floor
Bandra - Kurla Complex
Bandra (East)
Mumbai - 400 051

The Secretary
BSE Limited
P J Towers
Dalal Street
Mumbai – 400 001

Symbol SAGCEM
Series EQ
ISIN INE229C01021

Script Code: 502090

Dear Sirs,

Sub: Regulation 33 of SEBI (LODR) Regulations 2015 - Furnishing of Un-audited Standalone and Consolidated Financial Results for the first quarter ended 30th June, 2025

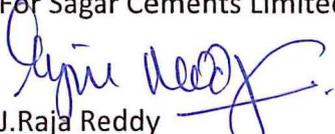
Further to our letter dated 11th July, 2025, we are pleased to forward herewith our unaudited stand-alone and consolidated financial results for the first quarter ended 30th June, 2025, which were taken on record and approved by our Board at their meeting held on today, after review by the Audit Committee. We are also forwarding herewith the Limited Review Report furnished by our Statutory Auditors on the above financial results, which was also taken on record by our Board at the said meeting.

The above said meeting of the Board of Directors commenced at 4.30 p.m. and concluded at 5:00 p.m.

We would request you to kindly take the above information/ documents on record.

Thanking you

Yours faithfully
For Sagar Cements Limited


J.Raja Reddy
Company Secretary
M.No:A31113

Encl:a/a



Registered Office : Plot No. 111, Road No.10, Jubilee Hills, Hyderabad - 500033, Telangana State, India.

Phone : +91-40-23351571, 23351572 Fax : +91-40-23356573 E-mail : info@sagarcements.in Website : www.sagarcements.in
CIN : L26942TG1981PLC002887 GSTIN : 36AACCS8680H2ZY

Factories : Mattampally Village & Mandal, Suryapet District, Telangana State - 508204. Phone : 08683 - 247039 GSTIN : 36AACCS8680H1ZZ
Bayyavaram Village, Kasimkota Mandal, Anakapally District, Andhra Pradesh State - 531031. Phone : 08924-244550 Fax : 08924-244570 GSTIN : 37AACCS8680H1ZX
Gudipadu Village, Yadiki Mandal, Ananthapur District, Andhra Pradesh State - 515408. Phone: 08558-200272 GSTIN : 37AACCS8680H1ZX
Kalinganagar, Industrial Complex, Tahsil-Dangadi, Dist - Jajpur, Odisha. Phone : 08340882288 GSTIN : 21AACCS8680H1ZA

B S R and Co

Chartered Accountants

Salarpuria Knowledge City, Orwell
B Wing, 6th Floor, Unit-3, Sy No. 83/1
Plot No. 02, Raidurg
Hyderabad – 500 081, India
Telephone + 91 407 182 2000
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Limited Review Report on unaudited consolidated financial results of Sagar Cements Limited for the quarter ended 30 June 2025 pursuant to Regulation 33 and Regulation 52(4) read with Regulation 63 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Sagar Cements Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Sagar Cements Limited (hereinafter referred to as "the Parent"), and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended 30 June 2025 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 and Regulation 52(4) read with Regulation 63 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent'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 and Regulation 52(4) read with Regulation 63 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:

Parent

- (a) Sagar Cements Limited

Subsidiaries

- (a) Andhra Cements Limited
- (b) Sagar Cements (M) Private Limited

5. Attention is drawn to the fact that the figures for the three months ended 31 March 2025 as reported in the Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

Principal Office:

14th Floor, Central B Wing and North C Wing, Nesco IT Park 4, Nesco Center,
Western Express Highway, Goregaon (East), Mumbai - 400063

B S R and Co

Limited Review Report (Continued)

Sagar Cements Limited

6. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52(4) read with Regulation 63 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
7. The consolidated financial results of the Group for the year ended 31 March 2025 were audited by the predecessor auditor whose report dated 12 May 2025 had expressed an unmodified opinion. The consolidated financial results of the Group for the corresponding quarter ended 30 June 2024 were reviewed by the predecessor auditor whose report dated 18 July 2024 had expressed an unmodified conclusion.

For B S R and Co

Chartered Accountants

Firm's Registration No.:128510W

AMIT KUMAR BAJAJ
Digitally signed by
AMIT KUMAR BAJAJ
Date: 2025.07.21
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Amit Kumar Bajaj

Partner

Hyderabad
21 July 2025

Membership No.: 218685

UDIN:25218685BMMKDZ1605

SAGAR CEMENTS LIMITED
CIN No: L26942TG1981PLC002887

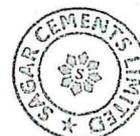
Plot No. 111, Road No. 10, Jubilee Hills, Hyderabad - 500 033, Phone: +91 40 23351571 Fax: +91 40 23356573,
Email: investors@sagarcements.in, Website: www.sagarcements.in

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

(₹ in lakhs, except per share data and unless otherwise stated)

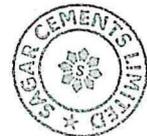
Sl. No.	Particulars	Quarter ended			Year ended
		June 30, 2025	March 31, 2025	June 30, 2024	March 31, 2025
		(Unaudited)	(Unaudited) (Refer note 8)	(Unaudited)	(Audited)
1	Income				
	(a) Revenue from operations	67,066	65,804	56,060	2,25,764
	(b) Other income	419	348	830	2,143
	Total income	67,485	66,152	56,890	2,27,907
2	Expenses				
	(a) Cost of materials consumed	11,616	12,593	10,728	42,430
	(b) Purchase of stock-in-trade	-	16	307	592
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(3,232)	(384)	(989)	56
	(d) Employee benefits expense	3,399	3,437	3,042	13,308
	(e) Finance costs	4,709	4,731	4,637	18,813
	(f) Depreciation and amortisation expenses	5,465	5,836	5,618	23,075
	(g) Power and fuel expense	22,515	23,743	20,432	79,696
	(h) Freight and forwarding expense	12,950	13,883	10,834	45,885
	(i) Other expenses	7,673	8,834	7,036	29,688
	Total expenses	65,095	72,689	61,645	2,53,543
3	Profit/ (loss) before exceptional items and tax (1 - 2)	2,390	(6,537)	(4,755)	(25,636)
4	Exceptional items (Refer note 5)	-	2,717	-	2,717
5	Profit/ (loss) before tax (3 - 4)	2,390	(9,254)	(4,755)	(28,353)
6	Tax expense				
	(a) Current tax	330	-	-	-
	(b) Deferred tax	1,311	(1,949)	(1,535)	(6,685)
	Total tax expense	1,641	(1,949)	(1,535)	(6,685)
7	Net profit/ (loss) for the period/ year (5 - 6)	749	(7,305)	(3,220)	(21,668)
8	Other comprehensive income				
	(i) Items that will not be reclassified to profit or loss				
	(a) Remeasurements gain on defined benefit plans	20	182	(34)	81
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(9)	(69)	11	(34)
	Total other comprehensive income, net of tax	11	113	(23)	47
9	Total comprehensive income (7+8)	760	(7,192)	(3,243)	(21,621)
10	Profit/ (loss) attributable to:				
	Equity shareholders of the Parent	122	(7,077)	(2,839)	(20,979)
	Non-controlling interest	627	(228)	(381)	(689)
		749	(7,305)	(3,220)	(21,668)
11	Total comprehensive income attributable to:				
	Equity shareholders of the Parent	134	(6,956)	(2,863)	(20,926)
	Non-controlling interest	626	(236)	(380)	(695)
		760	(7,192)	(3,243)	(21,621)
12	Paid up equity share capital (Face value of ₹ 2 per share)				2,614
13	Other equity				1,69,667
14	Earnings per share of ₹ 2 each				
	(a) Basic (in ₹)	0.57	(5.59)	(2.46)	(16.58)
	(b) Diluted (in ₹)	0.57	(5.59)	(2.46)	(16.58)
		(*)	(*)	(*)	(*)

(*) - Not annualised



Additional disclosure as per clause 52(4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015:

Sl. No.	Particulars	Quarter ended			Year ended
		June 30, 2025	March 31, 2025	June 30, 2024	March 31, 2025
		(Unaudited)	(Unaudited) (Refer note 8)	(Unaudited)	(Audited)
1	Net worth (₹ in Lakhs) [Equity share capital + Other equity]	1,80,193	1,79,433	1,98,726	1,79,433
2	Earnings per share (Basic & Diluted) of ₹ 2 each	0.57	(5.59)	(2.46)	(16.58)
3	Debt Equity Ratio (times) [Debt / Net Worth] [Debt: Non current borrowings + Current borrowings + Non current unsecured loans]	0.86	0.80	0.74	0.80
4	Debt Service Coverage Ratio (times) [Earnings before exceptional items, depreciation, interest and tax / (Finance cost + Principal repayment (excluding refinanced debt) for all the loan funds during the period)]	1.34	0.50	0.68	0.47
5	Interest Service Coverage Ratio (times) [Cash profit after adjusting depreciation / Finance cost] [Cash profit after adjusting depreciation: Profit After Tax + Finance cost + Depreciation]	2.32	1.26	1.52	1.22
6	Long term Debt to Working Capital (times) [(Non-Current Borrowings + Current maturities of long term debt + Non current unsecured loans) / (Net working capital excl. Current borrowings)]	18.39	(17.45)	7.39	(17.45)
7	Total debts to Total Assets ratio (%) [(Non current borrowings + Current borrowings) / Total Assets]	36%	34%	33%	34%
8	Current ratio (times) [Current Assets / Current Liabilities excl. Current borrowings]	1.09	0.91	1.22	0.91
9	Bad debts to Account receivable ratio (%) [Bad Debts / Average Trade Receivable]	5%	6%	5%	6%
10	Current liability ratio (%) [Current liabilities excl. Current borrowings / Total liabilities]	30%	32%	30%	32%
11	Debtors Turnover ratio (times) [(Sales of Products and Services / Average Trade Receivable)] - Annualised	10.17	11.96	8.62	10.02
12	Inventory Turnover ratio (times) [(Sales of Products and Services / Average Inventory)] - Annualised	8.99	9.03	6.45	7.56
13	Operating Margin (%) [(Profit before Depreciation, Interest, Tax and Exceptional Item Less Other Income) / Sales of Products and Services]	19%	6%	8%	6%
14	Net Profit Margin (%) [Profit after tax / Sales of Products and Services]	1%	(11%)	(6%)	(10%)
15	Net Profit/ (Loss) After Tax (₹ in Lakhs)	749	(7,305)	(3,220)	(21,668)



Notes:

- 1 The above consolidated unaudited financial results of Sagar Cements Limited ("the Company") as reviewed by the Audit Committee have been approved by the Board of Directors at its meeting held on July 21, 2025. The statutory auditors of the Company have issued an unmodified conclusion in respect of the limited review of the quarter ended June 30, 2025.
- 2 The Group is engaged in manufacture and sale of "cement and cement related products" which constitutes a single reportable business segment as per Ind AS 108 - 'Operating Segments'.
- 3 The consolidated unaudited financial results of the Company have been prepared in accordance with the Indian Accounting Standards ('Ind AS') 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 and guidelines issued by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 4 The consolidated unaudited financial results includes the results of the Parent and its subsidiaries together referred to as "the Group":
 - a. Sagar Cements Limited (Parent company)
 - b. Sagar Cements (M) Private Limited (Subsidiary company)
 - c. Andhra Cements Limited (Subsidiary company)
- 5 Exceptional item represents the following items which have been debited to consolidated statement of profit and loss:

Particulars	Quarter ended	Year ended
	March 31, 2025	March 31, 2025
Fuel and power cost adjustment (Refer note (i) below)	2,717	2,717

Notes:

- (i) During the financial year 2024-25, the Andhra Pradesh Electricity Regulatory Commission issued orders dated October 25, 2024 and November 29, 2024 to recover the true-up of the Fuel and Power Purchase Cost Adjustment (FPPCA) from the financial years 2022-23 onwards. The amounts for the financial year 2022-23 and financial year 2023-24 have been recorded in the quarter ended March 31, 2025.
- 6 The final redemption and payment of interest of 1,500 NCD's (of ₹ 10 lakh each allotted to International Finance Corporation with ISIN number: INE433R07016) amounting to ₹ 1,154 lakhs was made on May 28, 2025. Accordingly, an intimation under Regulation 57(1) of SEBI (LODR) Regulations, 2015, as amended was filed with National Stock Exchange and further NCD's were de-listed as of June 30, 2025.
- 7 The Board of Directors of the subsidiary company, Andhra Cements Limited at its meeting held on March 28, 2024, approved a proposal for issue of shares on a rights basis to the existing shareholders of the Company for an aggregate amount not exceeding ₹ 18,000 lakhs and formed a Rights Issue Committee ("the committee"). The Committee approved the Draft Letter of Offer (DLOF) on September 30, 2024 which was filed with Securities and Exchange Board of India (SEBI), BSE Limited (BSE) and National Stock Exchange of India Limited (NSE) on the same day. During the quarter ended December 31, 2024, the Company received in-principle approvals from BSE, NSE and SEBI for listing of equity shares proposed to be issued on rights basis.
- 8 The figures for the quarter ended March 31, 2025 are the balancing figures of the audited financials for the year ended March 31, 2025 and unaudited year to date published results for the nine months ended December 31, 2024, which were subject to limited review by the statutory auditors. The financial results of the Company for the quarter ended June 30, 2024 and quarter ended March 31, 2025 were reviewed by the predecessor auditors, who had expressed an unmodified review conclusion. The financial results of the Company for the year ended March 31, 2025 were audited by the predecessor auditors, who had expressed an unmodified audit opinion.

Place: Hyderabad
Date: July 21, 2025



For Sagar Cements Limited
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Anand Reddy
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Sammidi Anand Reddy
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Dr. S. Anand Reddy
(Managing Director)

Limited Review Report on unaudited standalone financial results of Sagar Cements Limited for the quarter ended 30 June 2025 pursuant to Regulation 33 and Regulation 52(4) read with Regulation 63 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Sagar Cements Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Sagar Cements Limited (hereinafter referred to as "the Company") for the quarter ended 30 June 2025 ("the Statement").
2. This Statement, which is the responsibility of the Company's management and approved by its 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 and Regulation 52(4) read with Regulation 63 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Attention is drawn to the fact that the figures for the three months ended 31 March 2025 as reported in the Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52(4) read with Regulation 63 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

B S R and Co

Limited Review Report (Continued)

Sagar Cements Limited

6. The standalone financial results of the Company for the year ended 31 March 2025 were audited by the predecessor auditor whose report dated 12 May 2025 had expressed an unmodified opinion. The standalone financial results of the Company for the corresponding quarter ended 30 June 2024 were reviewed by the predecessor auditor whose report dated 18 July 2024 had expressed an unmodified conclusion.

For B S R and Co

Chartered Accountants

Firm's Registration No.:128510W

**AMIT
KUMAR
BAJAJ**

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Amit Kumar Bajaj

Partner

Membership No.: 218685

UDIN:25218685BMMKDY4756

Hyderabad

21 July 2025

SAGAR CEMENTS LIMITED
CIN No: L26942TG1981PLC002887
Plot No. 111, Road No. 10, Jubilee Hills, Hyderabad - 500 033, Phone: +91 40 23351571 Fax: +91 40 23356573,
Email: investors@sagarcements.in, Website: www.sagarcements.in

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

(₹ in lakhs, except per share data and unless otherwise stated)

Sl. No.	Particulars	Quarter ended			Year ended
		June 30, 2025	March 31, 2025	June 30, 2024	March 31, 2025
		(Unaudited)	(Unaudited) (Refer note 6)	(Unaudited)	(Audited)
1	Income				
	(a) Revenue from operations	43,575	45,984	39,367	1,56,664
	(b) Other income	725	736	664	2,663
	Total income	44,300	46,720	40,031	1,59,327
2	Expenses				
	(a) Cost of materials consumed	10,451	11,259	7,984	34,134
	(b) Purchase of stock-in-trade	64	16	724	1,009
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(3,316)	1,066	(931)	1,668
	(d) Employee benefits expense	2,562	2,606	2,216	9,898
	(e) Finance costs	2,017	2,069	1,952	8,149
	(f) Depreciation and amortisation expenses	2,828	3,011	2,920	11,942
	(g) Power and fuel expense	14,241	14,420	13,103	51,156
	(h) Freight and forwarding expense	8,116	9,519	7,561	31,716
	(i) Other expenses	5,445	6,264	5,035	21,389
	Total expenses	42,408	50,230	40,564	1,71,061
3	Profit/ (loss) before exceptional items and tax (1 - 2)	1,892	(3,510)	(533)	(11,734)
4	Exceptional items (Refer note 4)	-	2,091	-	2,091
5	Profit/ (loss) before tax (3 - 4)	1,892	(5,601)	(533)	(13,825)
6	Tax expense				
	(a) Current tax	330	-	-	-
	(b) Deferred tax	418	(2,584)	(157)	(5,277)
	Total tax expense	748	(2,584)	(157)	(5,277)
7	Net profit/ (loss) for the period/ year (5 - 6)	1,144	(3,017)	(376)	(8,548)
8	Other comprehensive income				
	(i) Items that will not be reclassified to profit or loss				
	(a) Remeasurements gain on defined benefit plans	28	217	(36)	110
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(10)	(75)	12	(38)
	Total other comprehensive income, net of tax	18	142	(24)	72
9	Total comprehensive income (7+8)	1,162	(2,875)	(400)	(8,476)
10	Paid up equity share capital (Face value of ₹ 2 per share)				2,614
11	Other equity				1,58,522
12	Earnings per share of ₹ 2 each				
	(a) Basic (in ₹)	0.88	(2.31)	(0.29)	(6.54)
	(b) Diluted (in ₹)	0.88	(2.31)	(0.29)	(6.54)
		(*)	(*)	(*)	

(*) - Not annualised



Additional disclosure as per clause 52(4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015:

Sl. No.	Particulars	Quarter ended			Year ended
		June 30, 2025	March 31, 2025	June 30, 2024	March 31, 2025
		(Unaudited)	(Unaudited) (Refer note 6)	(Unaudited)	(Audited)
1	Net worth (₹ in Lakhs) [Equity share capital + Other equity]	1,62,298	1,61,136	1,70,127	1,61,136
2	Earnings per share (Basic & Diluted) of ₹ 2 each	0.88	(2.31)	(0.29)	(6.54)
3	Debt Equity Ratio (times) [Debt / Net Worth] [Debt: Non current borrowings + Current borrowings + Non current unsecured loans]	0.32	0.30	0.30	0.30
4	Debt Service Coverage Ratio (times) [Earnings before exceptional items, depreciation, interest and tax / (Finance cost + Principal repayment (excluding refinanced debt) for all the loan funds during the period)]	1.32	0.39	0.94	0.46
5	Interest Service Coverage Ratio (times) [Cash profit after adjusting depreciation / Finance cost] [Cash profit after adjusting depreciation: Profit After Tax + Finance cost + Depreciation]	2.97	2.01	2.30	1.67
6	Long term Debt to Working Capital (times) [(Non-Current Borrowings + Current maturities of long term debt + Non current unsecured loans) / (Net working capital excl. Current borrowings)]	1.15	2.91	1.28	2.91
7	Total debts to Total Assets ratio (%) [(Non current borrowings + Current borrowings) / Total Assets]	19%	18%	17%	18%
8	Current ratio (times) [Current Assets / Current Liabilities excl. Current borrowings]	1.42	1.18	1.50	1.18
9	Bad debts to Account receivable ratio (%) [Bad Debts / Average Trade Receivable]	7%	7%	7%	7%
10	Current liability ratio (%) [Current liabilities excl. Current borrowings / Total liabilities]	37%	40%	40%	40%
11	Debtors Turnover ratio (times) [(Sales of Products and Services / Average Trade Receivable)] - Annualised	9.08	10.60	7.34	9.00
12	Inventory Turnover ratio (times) [(Sales of Products and Services / Average Inventory)] - Annualised	9.16	9.46	6.43	8.04
13	Operating Margin (%) [(Profit before Depreciation, Interest, Tax and Exceptional Item Less Other Income) / Sales of Products and Services]	14%	2%	10%	4%
14	Net Profit Margin (%) [Profit after tax / Sales of Products and Services]	3%	(7%)	(1%)	(6%)
15	Net Profit/ (Loss) After Tax (₹ in Lakhs)	1,144	(3,017)	(376)	(8,548)



Notes:

- 1 The above standalone unaudited financial results of Sagar Cements Limited ("the Company") as reviewed by the Audit Committee have been approved by the Board of Directors at its meeting held on July 21, 2025. The statutory auditors of the Company have issued an unmodified conclusion in respect of the limited review of the quarter ended June 30, 2025.
- 2 The Company is engaged in manufacture and sale of "cement and cement related products" which constitutes a single reportable business segment as per Ind AS 108 - 'Operating Segments'.
- 3 The standalone unaudited financial results of the Company have been prepared in accordance with the Indian Accounting Standards ('Ind AS') 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 and guidelines issued by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 4 Exceptional item represents the following items which have been debited to standalone statement of profit and loss:

Particulars	Quarter ended	Year ended
	March 31, 2025	March 31, 2025
Fuel and power cost adjustment	2,091	2,091

During the financial year 2024-25, the Andhra Pradesh Electricity Regulatory Commission issued orders dated October 25, 2024 and November 29, 2024 to recover the true-up of the Fuel and Power Purchase Cost Adjustment (FPPCA) from the financial years 2022-23 onwards. The amounts for the financial year 2022-23 and financial year 2023-24 have been recorded in the quarter ended March 31, 2025.

- 5 The final redemption and payment of interest of 1,500 NCD's (of ₹ 10 lakh each allotted to International Finance Corporation with ISIN number: INE433R07016) amounting to ₹ 1,154 lakhs was made on May 28, 2025. Accordingly, an intimation under Regulation 57(1) of SEBI (LODR) Regulations, 2015, as amended was filed with National Stock Exchange and further NCD's were de-listed as of June 30, 2025.
- 6 The figures for the quarter ended March 31, 2025 are the balancing figures of the audited financials for the year ended March 31, 2025 and unaudited year to date published results for the nine months ended December 31, 2024, which were subject to limited review by the statutory auditors. The financial results of the Company for the quarter ended June 30, 2024 and quarter ended March 31, 2025 were reviewed by the predecessor auditors, who had expressed an unmodified review conclusion. The financial results of the Company for the year ended March 31, 2025 were audited by the predecessor auditors, who had expressed an unmodified audit opinion.

Place: Hyderabad
Date: July 21, 2025



For Sagar Cements Limited

Sammidi
Anand Reddy

Digitally signed by
Sammidi Anand Reddy
Date: 2025.07.21 17:17:11
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Dr. S. Anand Reddy
(Managing Director)