

UCWL:SECTL:SE:21
15th May 2021

BSE Limited

Department of Corporate Services,
25th Floor, P.J. Towers,
Dalal Street,
Mumbai – 400001.
Through BSE Listing
Security Code: 530131

Dear Sir(s),

Re: Audited Financial Results for the fourth Quarter and Financial Year ended 31st March 2021

1. Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), we have to inform you that the Board at its Meeting held today i.e. 15th May 2021, which commenced at 12.45 P.M. and concluded at 3.15. P.M., *inter alia*, considered and approved Audited Financial Results of the Company for the Quarter and Financial Year ended 31st March 2021.
2. In this connection, we enclose herewith the following:
 - (i) Financial Results for the Quarter and Financial Year ended 31st March 2021 (audited); and
 - (ii) Auditors' Report on the Audited Financial Results.
3. The Report of Auditors is with unmodified opinion with respect to the Audited Financial Results of the Company for the Financial Year ended 31st March 2021.
4. The results are also being published in the Newspapers as per requirement of the Listing Regulations.

Thanking you and assuring you of our best attention at all times,

Yours faithfully,
For Udaipur Cement Works Limited

(Poonam Singh)
Company Secretary and Compliance Officer

Encl:a.a



UDAIPUR CEMENT WORKS LIMITED

Regd. Office: Shripati Nagar, CFA, P.O. Dabok, Udaipur-313 022 (Rajasthan)

Admin Office: Nehru House, 4, Bahadur Shah Zafar Marg, New Delhi - 110 002

Website: www.udaipurcement.com, Email Id : ucwl.investors@jkm.com, Tele/Fax : 0294-2655076/77, CIN : L26943RJ1993PLC007267

Extract of Audited Financial Results for the Quarter and Year ended 31st March, 2021

(Amount in ₹ Crs.)

Sl. No.	Particulars	Quarter Ended			Year ended	
		31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Total Income from Operations	218.89	183.15	158.54	735.10	685.77
2	Profit before Interest, Depreciation & Taxes (EBITDA)	46.27	37.27	32.94	151.28	126.04
3	Net Profit / (Loss) for the Period (before Tax and Exceptional Items)	26.70	15.55	9.33	64.07	27.31
4	Net Profit / (Loss) for the Period before Tax (after Exceptional Items)	19.77	15.55	9.33	57.14	27.31
5	Net Profit / (Loss) for the Period after Tax (after Exceptional Items)	22.09	15.55	(2.46)	55.00	15.52
6	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive income (after tax)]	21.94	15.51	(2.94)	54.74	14.89
7	Equity Share Capital	124.56	124.56	124.56	124.56	124.56
8	Other Equity excluding Revaluation Reserve as shown in the Audited Balance Sheet				122.21	58.99
9	Earnings Per Share (of ₹ 4/- each)					
	Basic / Diluted	0.71	0.50	(0.08)	1.77	0.50

Notes :

- (1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 15th May 2021.
- (2) The above is an extract of the detailed format of Quarterly & Yearly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly & Yearly Financial Results are available on the website of Stock Exchange at www.bseindia.com and also on Company's website at www.udaipurcement.com.

For Udaipur Cement Works Limited

(Vinita Singhania)
ChairpersonPlace: New Delhi
Date: 15th May 2021**UCWL** UDAIPUR CEMENT
WORKS LIMITED

(A subsidiary of JK Lakshmi Cement Ltd.)

For kind attention of Shareholders: As a part of Green Initiative of the Government, all the Shareholders are requested to get their e-mail address registered with the Company for receiving Annual Reports etc. on e-mail.

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Statement of Audited Financial Results for the Quarter and Year ended 31st March, 2021

(Amount in ₹ Crs.)

Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2021	31.12.2020	31.03.2020	31.12.2021	31.03.2020
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Revenue from Operations	218.89	183.15	158.54	735.10	685.77
2	Other Income	0.89	0.84	0.16	2.56	1.11
3	Total Income (1 + 2)	219.78	183.99	158.70	737.66	686.88
4	Expenses:					
	a) Cost of Materials consumed	21.81	21.82	17.79	81.00	80.26
	b) Purchase of Stock-in-Trade	69.44	52.75	47.73	208.78	228.83
	c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(0.57)	(1.64)	(3.00)	12.62	(14.82)
	d) Employee Benefits Expenses	8.62	9.19	6.56	35.16	30.82
	e) Power and Fuel	42.36	36.86	30.82	143.64	141.67
	f) Transport, Clearing & Forwarding Charges	12.25	11.17	8.24	42.20	36.98
	g) Finance Costs	11.31	13.29	15.22	53.78	64.95
	h) Depreciation and Amortisation Expenses	8.26	8.43	8.39	33.43	33.78
	i) Other Expenses	19.60	16.57	17.62	62.98	57.10
	Total Expenses	193.08	168.44	149.37	673.59	659.57
	Profit / (Loss) before Interest, Depreciation & Taxes (EBITDA)	46.27	37.27	32.94	151.28	126.04
5	Profit / (Loss) before Exceptional Items and Tax (3 - 4)	26.70	15.55	9.33	64.07	27.31
6	Exceptional Items - Gain / (Loss)	(6.93)	-	-	(6.93)	-
7	Profit / (Loss) before tax (5 + 6)	19.77	15.55	9.33	57.14	27.31
8	Tax Expense					
	- Current tax	-	-	-	-	-
	- Deferred tax	(2.32)	-	11.79	2.14	11.79
9	Net Profit / (Loss) after tax (7 - 8)	22.09	15.55	(2.46)	55.00	15.52
10	Other Comprehensive Income / (Loss) (net of tax)	(0.15)	(0.04)	(0.48)	(0.26)	(0.63)
11	Total Comprehensive Income / (Loss) (9 + 10)	21.94	15.51	(2.94)	54.74	14.89
12	Paid-up Equity Share Capital (Face value ₹ 4)	124.56	124.56	124.56	124.56	124.56
13	Other Equity				122.21	58.99
14	Earnings Per Share (₹)					
	- Basic / Diluted	0.71	0.50	(0.08)	1.77	0.50

Note - 1

Audited Statement of Assets and Liabilities as at 31st March, 2021

(Amount in ₹ Crs.)

Sl. No.	Particulars	As at	As at
		31.03.2021	31.03.2020
		(Audited)	(Audited)
A ASSETS			
1	Non-Current Assets		
(a)	Property, Plant and Equipment	672.03	697.77
(b)	Capital Work-in-Progress	46.25	6.03
(c)	Investment Property	9.15	9.15
(d)	Other Intangible Assets	0.01	0.05
(e) Financial Assets			
(i)	Long-Term Loans and Advances	8.32	8.95
(ii)	Other Financial Assets	0.01	0.07
(f)	Deferred Tax Assets (Net)	57.34	59.40
(g)	Other Non-Current Assets	0.13	2.27
	Total Non-Current Assets	793.24	783.69
2	Current Assets		
(a)	Inventories	50.71	67.73
(b) Financial Assets			
(i)	Investments	92.74	25.09
(ii)	Trade Receivables	0.82	7.13
(iii)	Cash and Cash equivalents	2.64	1.19
(iv)	Bank Balances other than (iii)	10.06	-
(v)	Other Financial Assets	1.92	1.04
(c)	Other Current Assets	21.81	30.60
(d)	Current Tax Assets (Net)	0.85	1.00
	Total Current Assets	181.55	133.78
	TOTAL ASSETS (1 + 2)	974.79	917.47
B EQUITY AND LIABILITIES			
1	Equity		
(a)	Equity Share Capital	124.56	124.56
(b)	Other Equity	122.21	58.99
	Total Equity	246.77	183.55
2	Liabilities		
2.1	Non-Current Liabilities		
(a) Financial Liabilities			
(i)	Long-Term Borrowings	522.98	334.13
(ii)	Other Financial Liabilities	19.66	22.67
(b)	Long-Term Provisions	2.14	2.19
(c)	Other Non-Current Liabilities	0.40	0.35
	Total Non-Current Liabilities	545.18	359.34
2.2	Current Liabilities		
(a) Financial Liabilities			
(i)	Short-Term Borrowings	-	0.10
(ii)	Trade Payable		
	Micro and Small Enterprises	0.46	0.56
	Others	39.26	40.41
(iii)	Other Financial Liabilities	106.08	299.30
(b)	Other Current Liabilities	36.57	32.84
(c)	Short-Term Provisions	0.47	1.37
	Total Current Liabilities	182.84	374.58
	TOTAL EQUITY AND LIABILITIES (1 + 2)	974.79	917.47

Note - 2**Audited Statement of Cash Flow for Year ended 31st March 2021**

(Amount in ₹ Crs)

Particulars	Year ended 31.03.2021 (Audited)	Year ended 31.03.2020 (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit / (Loss) before Tax and Exceptional Items	64.07	27.31
Adjustments for:		
Depreciation and Amortisation	33.43	33.78
Interest Income	(0.80)	(0.46)
Profit on sale of Assets (net)	(0.04)	(0.03)
Profit on sale of Current Investment (net)	(1.05)	(0.13)
(Gain) / Loss on fair value of Current Investments	(0.30)	(0.09)
Finance Cost	53.78	64.95
Foreign Exchange Difference (net)	0.08	0.19
Exceptional Items	(6.93)	-
Operating Profit before Working Capital changes	142.24	125.52
Adjustments for :		
Trade & Other Receivables	17.48	(18.16)
Inventories	17.02	(27.21)
Trade & Other Payables	10.36	32.48
Net Cash from Operating Activities	187.10	112.63
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment	(48.53)	(9.69)
Sale of Property, Plant & Equipment	0.11	0.23
Interest received	0.59	0.41
(Purchase) / Sale of Investments (net)	(66.30)	(24.87)
Net Cash from / (used in) Investing Activities	(114.13)	(33.92)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Long-Term Borrowings	274.51	198.72
Repayment of Long-Term Borrowings	(265.11)	(200.97)
Short term Borrowings (net)	(0.10)	(3.18)
Interest Paid	(70.82)	(73.04)
Net Cash from / (used in) Financing Activities	(61.52)	(78.47)
D. Increase / (Decrease) in Cash & Cash Equivalents	11.45	0.24
E. Cash & Cash Equivalents as at the beginning of the period	1.26	1.02
F. Cash & Cash Equivalents as at the close of the period	12.71	1.26
Notes :		
1 Cash and Cash Equivalents include :		
- Cash, Cheques in hand and remittance in transit	0.02	0.03
- Balance with Scheduled Banks	12.69	1.23
	12.71	1.26

- (1) The Company has only one business segment namely "Cementitious Materials".
- (2) The figures for the previous periods have been regrouped / rearranged wherever necessary. The figures of last quarters are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the relevant financial years.
- (3) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 15th May 2021.
- (4) Exceptional Item of ₹ 6.93 Crore includes RIPS Benefit of ₹ 6.61 Crore (& Interest of ₹ 0.32 Crore) availed by the Company under the Rajasthan Investment Promotion Scheme, 2010 on SGST Deposited in respect of certain Sales made by the Company during the earlier Financial Years which were denied to the Company by the Department pursuant to a Clarification dated 24th February 2020 issued by State Government of Rajasthan.
- (5) The Management has continuously been taking all the possible steps to mitigate the impact of Covid-19 on its Business & operations to the extent possible. The Company has considered all possible impact of Pandemic in preparation of the above Financial Results. Based on its assessment of the current indicators of the future economic conditions, the Management expects to recover the carrying amounts of its Assets & does not foresee any risk to service its financial obligations. The impact of any future events & developments emerging out of Pandemic, occurring after the approval of the above Financial Results will be recognized prospectively.

Place: New Delhi

For Udaipur Cement Works Limited

Date: 15th May 2021



UCWL UDAIPUR CEMENT
WORKS LIMITED

(A subsidiary of JK Lakshmi Cement Ltd.)

(Vinita Singhania)

Chairperson



Bansilal Shah & Co.

CHARTERED ACCOUNTANTS

Ref. No. _____

Date _____

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF STANDALONE FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF UDAIPUR CEMENT WORKS LIMITED

Opinion

We have audited the accompanying Statement of Standalone Financial Results of **UDAIPUR CEMENT WORKS LIMITED**(the "Company"), for the three months and year ended March 31, 2021 (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. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations ;and
- b. gives a true and fair view in conformity with Indian Accounting Standard 34 "Interim Financial Reporting" (IndAS34) prescribed under Section 133 of the Companies Act 2013(the "Act") read with relevant rules issued there under and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the three months and year ended March 31, 2021.

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 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 Standalone Financial Results under the provisions of the Act and the Rules there under, 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 audit opinion.

Management's Responsibilities for the Standalone Financial Results

This Statement, which includes the standalone financial results is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited Interim standalone financial statements for the year ended March 31, 2021. The Company's Board of Directors are responsible for the preparation and presentation of the Standalone 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 Ind AS 34,prescribed under Section 133 of the Act, read with relevant rules issued there under 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 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 the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone 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 is also responsible for overseeing the financial reporting process of the Company.

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

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole is 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 this Standalone 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 Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient can 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- 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 ability of the Company 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 Statement 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 Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of areas on ably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

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.

For BANSILAL SHAH & CO.
Chartered Accountants
(Firm's Registration No. 000384W)

Arvind Shah Digitally signed by Arvind
Shah
Date: 2021.05.15 10:37:32
+0530'

Arvind Shah
Partner

Membership No. 071690

UDIN- 21071690AAA ACT2615

Place: Udaipur
Date: 15/05/2021

Financial Express

16th May 2021, Page No. 12

UDAIPUR CEMENT WORKS LIMITED Regd. Office: Shripati Nagar, CFA, P.O. Dabok, Udaipur-313 022 (Rajasthan) Admin Office: Nehru House, 4, Bahadur Shah Zafar Marg, New Delhi - 110 002 Website: www.udaipurcement.com, Email Id: ucwl.investors@jckmail.com, Tele/Fax : 0294-2655076/77 CIN : L26943RJ1993PLC007267						
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For Udaipur Cement Works Limited

Sd/-
Vinita Singhania
Chairperson

Place: New Delhi
Date: 15th May 2021



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(A subsidiary of JK Lakshmi Cement Ltd)

For Kind Attention of Shareholders : As a part of Green Initiative of the Government, all the Shareholders are requested to get their e-mail address registered with the Company for receiving Annual Reports, etc. on e-mail.

Pratahkal

16th May 2021, Page No.3

UDAIPUR CEMENT WORKS LIMITED						
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For Udaipur Cement Works Limited

Sd/-
Vinita Singhania
Chairperson

Place: New Delhi
Date: 15th May 2021

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