



# BARAK VALLEY CEMENTS LTD.

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CIN : L01403AS1999PLC005741



ISO 9001 : 2015 CERT. No.:  
QAC/R91/1941

(Rs. in Lakhs)

## Statement of Unaudited Financial Results for the Quarter/ Period ended 31st December 2024

S. no.	Particulars	STANDALONE						CONSOLIDATED					
		Quarter ended		Nine months ended		Year Ended	Quarter ended		Nine months ended		Year ended		
		31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)	31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
1	<b>Income from Operations</b>												
	a) Revenue from Operations	5,453.29	4,118.35	5,881.30	14,910.89	16,371.41	23,214.34	5,472.45	4,171.35	5,909.44	14,997.42	16,542.18	23,401.09
	b) Other Income	24.02	4.91	13.86	38.30	120.32	200.42	25.51	5.28	14.57	40.45	125.15	361.77
	<b>Total Income (a+b)</b>	<b>5,477.30</b>	<b>4,123.26</b>	<b>5,895.16</b>	<b>14,949.18</b>	<b>16,491.73</b>	<b>23,414.76</b>	<b>5,497.96</b>	<b>4,176.64</b>	<b>5,924.01</b>	<b>15,037.87</b>	<b>16,667.33</b>	<b>23,762.86</b>
2	<b>Expenses :</b>												
	a) Cost of materials consumed	2,001.71	1,167.26	1,035.98	5,096.99	4,688.97	6,541.91	1,965.21	927.31	1,877.63	4,719.26	4,382.60	6,100.70
	b) Purchase of traded goods	-	-	-	-	-	-	-	-	21.29	-	98.60	111.69
	c) Changes in inventories of finished goods, work - in - progress and stock-in- trade	(251.39)	179.43	(422.30)	(208.61)	413.40	562.51	(228.07)	361.89	(485.65)	(51.32)	271.63	436.47
	d) Employee benefits expense	487.53	464.83	412.08	1,387.36	1,193.10	1,708.61	529.79	504.51	453.14	1,505.29	1,321.38	1,877.82
	e) Finance costs	159.09	138.86	152.79	429.24	520.69	720.02	159.12	141.66	163.03	432.14	558.32	762.43
	f) Depreciation and amortisation expense	141.48	142.06	172.63	424.45	487.91	632.76	147.66	148.01	180.56	442.53	511.67	748.44
	g) Other expenses	2,635.83	1,964.97	3,334.87	7,023.15	8,140.91	11,870.84	2,624.14	2,130.96	3,414.02	7,302.81	8,497.77	12,460.09
	<b>Total Expenses</b>	<b>5,174.25</b>	<b>4,057.41</b>	<b>5,586.05</b>	<b>14,152.59</b>	<b>15,444.98</b>	<b>22,036.66</b>	<b>5,197.86</b>	<b>4,214.34</b>	<b>5,624.02</b>	<b>14,350.72</b>	<b>15,641.97</b>	<b>22,497.62</b>
3	<b>Profit / (Loss) before exceptional and extraordinary items and tax (1-2)</b>	<b>303.06</b>	<b>65.85</b>	<b>309.11</b>	<b>796.60</b>	<b>1,046.75</b>	<b>1,378.10</b>	<b>300.10</b>	<b>(37.70)</b>	<b>299.99</b>	<b>687.15</b>	<b>1,025.36</b>	<b>1,265.24</b>
4	Exceptional items (Income)/ Loss	-	-	-	-	-	-	-	-	-	-	-	-
5	<b>Profit/ (Loss) before extraordinary items and tax (3-4)</b>	<b>303.06</b>	<b>65.85</b>	<b>309.11</b>	<b>796.60</b>	<b>1,046.75</b>	<b>1,378.10</b>	<b>300.10</b>	<b>(37.70)</b>	<b>299.99</b>	<b>687.15</b>	<b>1,025.36</b>	<b>1,265.24</b>
6	Extraordinary Items	-	-	-	-	-	-	-	-	-	-	-	-
7	<b>Profit/ (Loss) before tax (5-6)</b>	<b>303.06</b>	<b>65.85</b>	<b>309.11</b>	<b>796.60</b>	<b>1,046.75</b>	<b>1,378.10</b>	<b>300.10</b>	<b>(37.70)</b>	<b>299.99</b>	<b>687.15</b>	<b>1,025.36</b>	<b>1,265.24</b>
8	Tax Expenses	164.55	16.58	59.76	288.77	182.89	392.18	164.55	16.58	59.76	288.77	182.89	539.77
9	<b>Net Profit / (Loss) after Tax for the period (7-8)</b>	<b>138.51</b>	<b>49.28</b>	<b>249.35</b>	<b>507.83</b>	<b>863.86</b>	<b>985.92</b>	<b>135.55</b>	<b>(54.28)</b>	<b>240.23</b>	<b>398.38</b>	<b>842.47</b>	<b>725.47</b>
10	Other Comprehensive Income net of taxes	-	-	-	-	-	(1.08)	-	-	-	-	-	(1.08)
11	<b>Total Comprehensive Income for the Period (9+10)</b>	<b>138.51</b>	<b>49.28</b>	<b>249.35</b>	<b>507.83</b>	<b>863.86</b>	<b>984.83</b>	<b>135.55</b>	<b>(54.28)</b>	<b>240.23</b>	<b>398.38</b>	<b>842.47</b>	<b>724.39</b>
12	<b>Paid up Equity Share Capital (Face Value of Rs. 10/- each)</b>	<b>2,216.00</b>	<b>2,216.00</b>	<b>2,216.00</b>	<b>2,216.00</b>	<b>2,216.00</b>	<b>2,216.00</b>	<b>2,216.00</b>	<b>2,216.00</b>	<b>2,216.00</b>	<b>2,216.00</b>	<b>2,216.00</b>	<b>2,216.00</b>
13	<b>Earning per equity share of Rs.10/- each (not annualised):</b>												
	(i) Basic	0.63	0.22	1.13	2.29	3.90	4.45	0.61	(0.24)	1.08	1.80	3.80	3.27
	(ii) Diluted	0.63	0.22	1.13	2.29	3.90	4.45	0.61	(0.24)	1.08	1.80	3.80	3.27

### Notes:

- The above financial results has been prepared in accordance with Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 and in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended. The above results were reviewed by the Audit Committee and have been approved by the Board of Directors at their respective meeting held on 14th February 2025. The same have been reviewed by the Statutory Auditor's of the company who have expressed an unmodified opinion thereon.
- The Consolidated results include the financial results of the following subsidiaries viz. Meghalaya Minerals & Mines Limited (MMML), Cement International Limited (CIL), Badarpur Energy Private Limited (BEPL) and Valley Strong Cement (Assam) Limited (VSCAL)
- During the quarter ended 31st December 2024, company has written -off old receivable of Income -taxes amounting Rs. 88.28 Lakhs, which are included in Tax Expenses of above standalone and consolidated financials.
- Figures of the previous period/ year have been regrouped and reclassified to confirm to the classification of current period, wherever necessary.

By Order of the Board,  
For Barak Valley Cements Ltd.

For Barak Valley Cements Limited

Kamakhya Chamarla  
(Vice Chairman & Managing Director)  
Vice Chairman & Managing Director

Place : New Delhi  
Date : 14.02.2025

**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulations 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended.**

To,  
The Board of Directors of  
Barak Valley Cements Limited  
Debendra Nagar, Jhoombasti,  
P.O. Badarpurghat, Distt. Karimganj,  
Assam-788803

1. We have reviewed the accompanying statement of Un-audited Standalone financial results ('the Statement') of **Barak Valley Cements Limited** ('the Company'), for the quarter and Nine months period ended 31st December, 2024, together with Notes thereon attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended.
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 Indian Accounting Standards (Ind AS) for Interim Financial Reporting (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 statement is free from material misstatement. A review of interim financial information consist of making enquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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. 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 applicable Accounting Standards (Ind AS) prescribed under Section 133 of Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For P.K. Lakhani & Co.**  
**Chartered Accountants**  
(Firm Registration No. 014682N)



*Anil Kumar Ram*  
**Anil Kumar Ram**  
(Partner)  
M. No. 545101  
UDIN: 25545101BMHYJT3920  
Place: Gurgaon  
Date: 14.02.2025

P.K. LAKHANI & CO.  
CHARTERED ACCOUNTANTS  
879-Basement, Sector-40,  
Gurgaon -122001, Haryana  
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**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (as amended)**

To,  
The Board of Directors of  
Barak Valley Cements Limited  
Debendra Nagar, Jhoombasti,  
P.O. Badarpurghat, Distt. Karimganj,  
Assam-788803

1. We have reviewed the accompanying statement of unaudited Consolidated Financial Results ('the Statement') of **Barak Valley Cements Limited** ("the Parent Company") and its subsidiaries (the Parent and its Subsidiaries together referred to as "the Group") for the quarter and Nine months period ended 31st December, 2024 ("the Statement"), together with notes thereon attached herewith, being submitted by the Parent company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent Company's Management and approved by the Parent 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, read with the relevant rules issued there under and other accounting principles generally accepted in India. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free from material misstatements. 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 SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.



4. The Statement includes the unaudited financial results of the Parent and the following Subsidiaries:

- Cement International Limited (CIL)
- Badarpur Energy Private Limited (BEPL)
- Meghalaya Minerals and Mines Limited (MMML)
- Valley Strong Cements (Assam) Limited (VSCAL)

5. 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 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.

**Other Matters**

6. The consolidated unaudited financial results also include the interim financial information and financial results of all the above four subsidiaries, whose interim financial and financial results reflects total assets of Rs. 4,621.20 Lakhs, Net assets of Rs. 2,858.20 Lakhs, total revenue of Rs. 466.95 Lakhs, total net profit/(loss) of Rs. (108.90) Lakhs, total comprehensive Income/ (Loss) of Rs. (108.90) lakhs and Net Cash Outflow of Rs. 10.69 Lakhs for the Nine months period ended 31st December' 2024, which has not been reviewed by us and has been certified by the management of the subsidiary companies. According to the information and explanations given to us by the management, these interim financial information and financial results are not material to the Group. Our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of the above subsidiary companies, is based solely on the financial information and financial results certified by the management.

**For P.K. Lakhani & Co.**  
**Chartered Accountants**  
(Firm Registration No. 014682N)



**Anil Kumar Ram**  
**(Partner)**  
**M. No. 545101**  
**UDIN: 25545101BMHYJS9321**  
**Place: Gurgaon**  
**Date: 14.02.2025**