



BARAK VALLEY CEMENTS LTD.

Unit No. DSM 450-451-452, DLF Tower, 15 Shivaji Marg,
Najafgarh Road, Delhi 110015 • Tel. : +91-11-41212600
E-mail : delhi@barakcement.com • Website : www.barakcement.com
CIN : L01403AS1999PLC005741



Ref: 0902/BVCL/2025-26

February 09, 2026

To
The General Manager
Department of Corporate Services,
BSE Limited
Phiroze Jee Jee Bhoy Tower
Dalal Street, Fort
Mumbai-400001
Fax: 022-22722061/41/39
Phone No. 91-22-22721233/4

To
The General Manager
Department of Corporate Services,
National Stock Exchange of India Limited
Exchange Plaza,
Bandra Kurla Complex,
Bandra (East), Mumbai-400051
Fax: 022-26598237/38/47
Phone No. 022-2659-8235/36

Scrip Code- 532916

Scrip Code- BVCL

ISIN: INE139I01011

Sub: Outcome of the Board Meeting and Intimation pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended till date)

Dear Sir,

Pursuant to Regulation 30 read with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 ('Listing Regulations'), we wish to inform you that the Board of Directors of the Company in their Meeting held today i.e., 09th February, 2026, *inter-alia*, has considered and approved/taken note of the following matters:

1. Statement showing standalone & Consolidated Un-audited Financial results for the Third quarter and nine months ended December 31, 2025 along with the Limited Review Report issued by the Statutory Auditors.

The aforesaid results were reviewed by the Audit Committee and subsequently approved and taken on record by the Board of Directors of the Company. The said results will be duly published in the newspapers within due course of time.

2. In compliance with regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016, we declare that the Limited review report of Statutory Auditor is with unmodified opinion with respect to the un-Audited Financial Results of the Company for the Third quarter and nine months ended December 31, 2025.
3. Publication of Standalone and Consolidated Un-financial results for the third quarter and nine months ended December 31, 2025.
4. Certificate from CEO and CFO pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

This information is also available on Company's website: <https://www.barakcement.com/> and on the Stock exchanges website: www.bseindia.com and <https://www.nseindia.com/>.



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The Meeting of Board of Directors commenced at 03:00 P.M. and concluded at 05:30 P.M.

This is for your information and record.

For BARAK VALLEY CEMENTS LIMITED

Preeti Bhatia
(Company Secretary and Compliance Officer)

Encl:

1. Statement of standalone and consolidated un-Audited Financial Results for the quarter and nine months ended December 31, 2025.
2. Auditor's Limited Review Report on Standalone and consolidated un-audited Financial results under Regulation 33 of the SEBI (Listing Obligations and disclosure Requirements) Regulations, 2015.
3. Management's Declaration on Unmodified Limited Review Report.
4. Statement of no deviation under Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.



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Ref: 0902/BVCL/2025-26

February 09, 2026

To
The General Manager
Department of Corporate Services,
BSE Limited
Phiroze Jee Jee Bhoy Tower
Dalal Street, Fort
Mumbai-400001
Fax: 022-22722061/41/39
Phone No. 91-22-22721233/4

To
The General Manager
Department of Corporate Services,
National Stock Exchange of India Limited
Exchange Plaza,
Bandra Kurla Complex,
Bandra (East), Mumbai-400051
Fax: 022-26598237/38/47
Phone No. 022-2659-8235/36

Scrip Code- 532916

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ISIN: INE139I01011

Sub: Submission of Un-Audited Standalone & Consolidated Financial Results of the Company for the Third Quarter and nine months ended December 31, 2025

Dear Sir,

Pursuant to the Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. we wish to inform you that the Board of Directors of the Company, at their meeting held on 09th February, 2026 had considered and approved the Un-Audited Standalone & Consolidated Financial Results for the third Quarter and nine months ended December 31, 2025, Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the following:

1. Un-Audited Standalone & Consolidated Financial results for the third Quarter and nine months ended December 31, 2025.
 2. Limited Review Report as furnished by the Statutory Auditors in respect of Standalone & Consolidated Financial Results for the third Quarter and nine months ended December 31, 2025.
- The above information is also available on the website of the Company: www.barakcement.com.

You are therefore, requested to take this in your official records and oblige.

Thanking You,

For **BARAK VALLEY CEMENTS LIMITED**
For Barak Valley Cements Ltd.


Kamakhya Chama
Managing Director
Vice Chairman & Managing Director
DIN: 00612581
Add: 48/72, West Punjabi Bagh, New Delhi 110026

Date: 09.02.2026

Place: Delhi

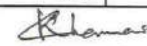
BARAK VALLEY CEMENTS LIMITED

(Rs. in Lakhs)

Statement of Unaudited Financial Results for the Quarter and period ended 31st December ' 2025

S. no.	Particulars	STANDALONE						CONSOLIDATED					
		Quarter ended			Nine months ended		Year ended	Quarter ended			Nine months ended		Year ended
		31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)	31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)
1	Income from Operations												
	a) Revenue from Operations	4,758.86	4,732.99	5,453.29	15,244.02	14,910.89	20,699.87	4,765.14	4,735.17	5,472.45	15,252.48	14,997.42	20,793.09
	b) Other Income	17.64	16.56	24.02	51.07	38.30	55.85	20.06	18.18	25.51	56.90	40.45	104.56
	Total Income (a+b)	4,776.50	4,749.55	5,477.30	15,295.09	14,949.18	20,755.72	4,785.19	4,753.35	5,497.96	15,309.37	15,037.87	20,897.65
2	Expenses :												
	a) Cost of materials consumed	1,389.12	1,624.25	2,001.71	5289.10	5096.99	6,345.61	1,389.12	1,624.26	1,965.21	5,289.10	4,719.26	5,964.35
	b) Purchase of traded goods	-	-	-	-	-	-	-	-	-	-	-	1.56
	c) Changes in inventories of finished goods, work - in - progress and stock-in- trade	(86.14)	(194.41)	(251.39)	(456.67)	(208.61)	227.30	(86.14)	(194.41)	(228.07)	(456.67)	(51.32)	389.55
	d) Employee benefits expense	671.41	503.71	487.53	1644.13	1387.36	1,891.00	717.89	543.48	529.79	1,772.25	1,505.29	2,055.79
	e) Finance costs	107.91	115.47	159.09	327.05	429.24	555.62	142.33	115.47	159.12	331.04	432.14	558.54
	f) Depreciation and amortisation expense	130.10	109.97	141.48	382.37	424.45	568.20	133.11	115.46	147.66	396.36	442.53	592.22
	g) Other expenses	2,576.65	2,489.66	2,635.83	7,673.85	7,023.16	9,971.89	2,678.97	2,520.47	2,624.14	7,913.04	7,302.81	10,429.54
	Total Expenses	4,789.05	4,648.65	5,174.25	14,859.83	14,152.59	19,559.63	4,975.28	4,724.73	5,197.86	15,245.12	14,350.72	19,991.54
3	Profit / (Loss) before exceptional and extraordinary items and tax (1-2)	(12.55)	100.90	303.06	435.26	796.60	1,196.09	(190.09)	28.63	300.10	64.25	687.15	906.11
4	Exceptional items (Income)/ Loss	-	-	-	-	-	-	-	-	-	-	-	-
5	Profit/ (Loss) before extraordinary items and tax (3-4)	(12.55)	100.90	303.06	435.26	796.60	1,196.09	(190.09)	28.63	300.10	64.25	687.15	906.11
6	Extraordinary Items	-	-	-	-	-	-	-	-	-	-	-	-
7	Profit/ (Loss) before tax (5-6)	(12.55)	100.90	303.06	435.26	796.60	1,196.09	(190.09)	28.63	300.10	64.25	687.15	906.11
8	Tax Expenses	40.65	46.76	164.55	180.15	288.77	388.90	40.65	46.76	164.55	180.15	288.77	389.42
9	Net Profit / (Loss) after Tax for the period (7-8) attributable to :												
	Shareholders of the Company	(53.19)	54.14	138.51	255.12	507.83	807.18	(230.67)	(18.13)	135.55	(115.83)	398.38	516.68
	Non - controlling interest	-	-	-	-	-	-	(0.07)	-	-	(0.07)	-	-
10	Other Comprehensive Income net of taxes	-	-	-	-	-	(7.64)	-	-	-	-	-	(7.64)
11	Total Comprehensive Income for the Period (9+10) attributable to :												
	Shareholders of the company	(53.19)	54.14	138.51	255.12	507.83	799.55	(230.67)	(18.13)	135.55	(115.83)	398.38	509.05
	Non - controlling interest	-	-	-	-	-	-	(0.07)	-	-	(0.07)	-	-
12	Paid up Equity Share Capital (Face Value of Rs. 10/- each)	2,216.00	2,216.00	2,216.00	2,216.00	2,216.00	2,216.00	2,216.00	2,216.00	2,216.00	2,216.00	2,216.00	2,216.00
13	Earning per equity share of Rs.10/- each) (not annualised):												
	(i) Basic	(0.24)	0.24	0.63	1.15	2.29	3.64	(1.04)	(0.08)	0.61	(0.52)	1.80	2.33
	(ii) Diluted	(0.24)	0.24	0.63	1.15	2.29	3.64	(1.04)	(0.08)	0.61	(0.52)	1.80	2.33

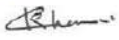
Notes:


Managing Director

1. The above financial results has been prepared in accordance with Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder 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 meeting held on 09th February 2026. The same have been reviewed by the Statutory Auditor's of the company who have expressed an unmodified opinion thereon.
2. During the quarter ended 31st December 2025, company has acquired shareholding of "Mustoh Cement Limited" (MCL), consequently MCL has become another subsidiary of the company. 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), Valley Strong Cement (Assam) Limited (VSCAL) and Mustoh Cement Limited (MCL).
3. The Government of India has notified four Labour codes on November 21, 2025, which have introduced various changes including revised definition of 'wages'. The Ministry of Labour Employment published draft Central rules and FAQ's to enable assessment of the financial impact due to change in regulations. The Company has assessed the impact of these changes and a sum of Rs. 136.21 Lakhs has been recognised towards additional employee benefit obligations during the quarter and nine months period ended 31st December 2025 under 'Employee Benefit Expenses'. The company continues to monitor finalisation of the Central rules on Labour Codes and will review the estimates accordingly.
4. The group is primarily engaged in the manufacturing and sale of Cement and cement related products. There are no separate reportable segments as per IND-AS 108, 'Operating Segments'.
5. Figures of the previous period/ year have been regrouped and reclassified to confirm to the classification of current period, wherever necessary.

Place : New Delhi
Date : 09.02.2026

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


Kamakhya Chamarla
Managing Director
(Vice Chairman & Managing Director)

Independent Auditor's Review Report on the Unaudited Standalone Financial Results of the Company for the quarter and nine months period ended 31st December' 2025 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' 2025, together with Notes thereon (referred as 'the Statement') 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 in their meeting held on 09th February' 2026, 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 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 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 consists 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 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 Listing Regulation 33 of 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)



CA. Sandeep Gaur
(Partner)
M. No. 509230
UDIN : 26509230NJPGBU2626
Place: Gurgaon
Date: 09.02.2026

Independent Auditor's Review Report on the Unaudited Consolidated Financial Results of the Company for the quarter and nine months period ended 31st December' 2025 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, 2025 ("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 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 ICAI. 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 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 SEBI 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)
 - Mustoh Cement Limited (MCL)
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.

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



CA. Sandeep Gupin
(Partner)
M. No. 509230
UDIN : 26509230GTXZBU6861
Place: Gurgaon
Date: 09.02.2026



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Management Declaration on Un-modified Limited Review Report

Pursuant to regulation 33(3) (d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016 issued by the Securities and Exchange Board of India (SEBI) it is hereby declared that the Statutory Auditors of the Company, M/s P.K. Lakhani & Co. (Chartered Accountants, FRN: 014682-N), have issued the Limited Review Report for the standalone & Consolidated Financial Statements as prepared under the Companies Act, 2013 and Financial Results as prepared under SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 for the quarter and nine months ended December 31, 2025 with unmodified opinion.

Kindly take the same on your records.

Thanking you,

For Barak Valley Cements Limited
For BARAK VALLEY CEMENTS LIMITED

Kamakhya Chamaria Director
Vice Chairman & Managing Director
DIN: 00612581
Add: 48/72, West Punjabi Bagh, New Delhi 110026

Date: 09.02.2026

Place: Delhi



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UNDERTAKING FOR STATEMENT OF DEVIATION/VARIATIONS FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT (QIP) ETC

This is to inform that Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 is not applicable for the Quarter ending on December 31, 2025 as the Company has not raised any funds by way of public issue, rights issue, preferential issue etc. in the said Quarter.

Thanking You

For Barak Valley Cements Limited
For Barak Valley Cements Ltd.

Kamakhya Chamaria
Vice Chairman & Managing Director
DIN: 00612581
Add: 48/72, West Punjabi Bagh, New Delhi 110026

Date: 09.02.2026

Place: Delhi