

**Integrated Filing (Finance) Ind AS****BARAK VALLEY CEMENTS LIMITED****General Information**

Scrip code*	532916
NSE Symbol*	BVCL
MSEI Symbol*	NOTLISTED
ISIN*	INE139I01011
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	27-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	20-05-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Half Yearly
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	CEMENT MANUFACTURING
Start date of board meeting	27-05-2026
Start time of board meeting	15:00:00
End date of board meeting	27-05-2026
End time of board meeting	16:30:00
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

## Financial Results - Ind-AS

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-10-2025	01-04-2025
Date of end of reporting period	31-03-2026	31-03-2026
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Consolidated	Consolidated
Part 1 <b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>1 Income</b>		
Revenue from operations	5,964.70	21,217.17
Other income	90.30	147.19
<b>Total income</b>	<b>6,055.00</b>	<b>21,364.36</b>
<b>2 Expenses</b>		
(a) Cost of materials consumed	2,278.68	7,567.78
(b) Purchases of stock-in-trade	0.00	0.00
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	514.83	58.17
(d) Employee benefit expense	574.40	2,346.66
(e) Finance costs	90.59	421.64
(f) Depreciation, depletion and amortisation expense	141.48	537.84
<b>(g) Other Expenses</b>		
1 Other expenses	2,239.85	10,152.88
<b>Total other expenses</b>	<b>2,239.85</b>	<b>10,152.88</b>
<b>Total expenses</b>	<b>5,839.83</b>	<b>21,084.97</b>
<b>3 Total profit before exceptional items and tax</b>	<b>215.17</b>	<b>279.39</b>
4 Exceptional items	0.00	0.00
<b>5 Total profit before tax</b>	<b>215.17</b>	<b>279.39</b>
<b>6 Tax expense</b>		
7 Current tax	69.89	250.04
8 Deferred tax	0.00	0.00
<b>9 Total tax expenses</b>	<b>69.89</b>	<b>250.04</b>
10 Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
<b>11 Net Profit Loss for the period from continuing operations</b>	<b>145.28</b>	<b>29.35</b>
12 Profit (loss) from discontinued operations before tax	0.00	0.00
13 Tax expense of discontinued operations	0.00	0.00
<b>14 Net profit (loss) from discontinued operation after tax</b>	<b>0.00</b>	<b>0.00</b>
15 Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
<b>16 Total profit (loss) for period</b>	<b>145.28</b>	<b>29.35</b>
17 Other comprehensive income net of taxes	12.75	12.75
<b>18 Total Comprehensive Income for the period</b>	<b>158.03</b>	<b>42.10</b>
<b>19 Total profit or loss, attributable to</b>		
Profit or loss, attributable to owners of parent	158.01	42.12
Total profit or loss, attributable to non-controlling interests	0.00	0.00
<b>20 Total Comprehensive income for the period attributable to</b>		
Comprehensive income for the period attributable to owners of parent	158.01	42.12
Total comprehensive income for the period attributable to owners of parent non-controlling interests	0.00	0.00
<b>21 Details of equity share capital</b>		
Paid-up equity share capital	2,216.00	2,216.00
Face value of equity share capital	10.00	10.00
22 Reserves excluding revaluation reserve		9,406.67

23	<b>Earnings per share</b>		
i	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	0.66	0.13
	Diluted earnings (loss) per share from continuing operations	0.66	0.13
ii	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	<b>Earnings per equity share (for continuing and discontinued operations)</b>		
	Basic earnings (loss) per share from continuing and discontinued operations	0.66	0.13
	Diluted earnings (loss) per share from continuing and discontinued operations	0.66	0.13
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results		

### Other Comprehensive Income

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd- mm-yyyy)	Year to date figures for current period ended (dd- mm-yyyy)
Date of start of reporting period	01-10-2025	01-04-2025
Date of end of reporting period	31-03-2026	31-03-2026
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Consolidated	Consolidated
<b>Other comprehensive income [Abstract]</b>		
<b>1 Amount of items that will not be reclassified to profit and loss</b>		
Total Amount of items that will not be reclassified to profit and loss		
<b>2 Income tax relating to items that will not be reclassified to profit or loss</b>		
<b>3 Amount of items that will be reclassified to profit and loss</b>		
Total Amount of items that will be reclassified to profit and loss		
<b>4 Income tax relating to items that will be reclassified to profit or loss</b>	(12.75)	(12.75)
<b>5 Total Other comprehensive income</b>	12.75	12.75

## Statement of Asset and Liabilities

		Amount in (Lakhs)
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		31-03-2026
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
<b>Assets</b>		
<b>1</b>	<b>Non-current assets</b>	
	Property, plant and equipment	12,644.06
	Capital work-in-progress	192.95
	Investment property	0.00
	Goodwill	0.36
	Other intangible assets	0.00
	Intangible assets under development	0.00
	Biological assets other than bearer plants	0.00
	Investments accounted for using equity method	0.00
	<b>Non-current financial assets</b>	
	Non-current investments	25.91
	Trade receivables, non-current	0.00
	Loans, non-current	0.00
	<b>Other non-current financial assets</b>	
1	Other non-current financial assets	251.82
	<b>Total of other non-current financial assets</b>	251.82
	<b>Total non-current financial assets</b>	277.73
	Deferred tax assets (net)	0.00
	<b>Other non-current assets</b>	
1	Other non-current assets	222.50
	<b>Total of other non-current assets</b>	222.50
	<b>Total non-current assets</b>	13,337.60
<b>2</b>	<b>Current assets</b>	
	Inventories	3,050.54
	<b>Current financial asset</b>	
	Current investments	0.00
	Trade receivables, current	2,455.17
	Cash and cash equivalents	25.78
	Bank balance other than cash and cash equivalents	76.31
	Loans, current	647.97
	<b>Other current financial assets</b>	
1	Other current financial assets	26.90
	<b>Total of Other current financial assets</b>	26.90
	<b>Total current financial assets</b>	3,232.13
	Current tax assets (net)	0.00
	<b>Other current assets</b>	
1	Other current assets	1,374.45
	<b>Total of other current assets</b>	1,374.45
	<b>Total current assets</b>	7,657.12
3	Non-current assets classified as held for sale	0.00
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00
	<b>Total assets</b>	20,994.72
<b>Equity and liabilities</b>		
<b>1</b>	<b>Equity</b>	
	Equity attributable to owners of parent	

	Equity share capital	2,216.00
	Other equity	10,317.06
	<b>Total equity attributable to owners of parent</b>	12,533.06
	Non controlling interest	0.00
	<b>Total equity</b>	12,533.06
2	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	
	Borrowings, non-current	624.61
	<b>Trade payables, non-current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	0.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00
	<b>Total Trade payable</b>	0.00
	<b>Other non-current financial liabilities</b>	
1	Other non-current financial liabilities	959.34
2	EMPLOYEE BENEFIT OBLIGATION	64.93
	<b>Total of other non-current financial liabilities</b>	1,024.27
	<b>Total non-current financial liabilities</b>	1,648.88
	Provisions, non-current	0.00
	Deferred tax liabilities (net)	137.24
	Deferred government grants, Non-current	0.00
	<b>Other non-current liabilities</b>	
1	Other non-current liabilities	62.80
	<b>Total of other non-current liabilities</b>	62.80
	<b>Total non-current liabilities</b>	1,848.92
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	2,313.48
	<b>Trade payables, current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	46.10
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,258.11
	<b>Total Trade payable</b>	2,304.21
	<b>Other current financial liabilities</b>	
1	Other current financial liabilities	358.77
2	EMPLOYEE BENEFIT OBLIGATION	124.91
	<b>Total of other current financial liabilities</b>	483.68
	<b>Total current financial liabilities</b>	5,101.37
	<b>Other current liabilities</b>	
1	Other current liabilities	1,505.33
	<b>Total of other current liabilities</b>	1,505.33
	Provisions, current	0.00
	Current tax liabilities (Net)	6.04
	Deferred government grants, Current	0.00
	<b>Total current liabilities</b>	6,612.74
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00
4	Regulatory deferral account credit balances and related deferred tax liability	0.00
	<b>Total liabilities</b>	8,461.66
	<b>Total equity and liabilities</b>	20,994.72
	Disclosure of notes on assets and liabilities	

## Cash flow statement indirect

		Amount in (Lakhs)
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		31-03-2026
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
<b>Part I Blue color marked fields are non-mandatory.</b>		
<b>1</b>	<b>Statement of cash flows</b>	
<b>Cash flows from used in operating activities</b>		
	Profit before tax	279.39
<b>2</b>	<b>Adjustments for reconcile profit (loss)</b>	
	Adjustments for finance costs	421.64
	Adjustments for decrease (increase) in inventories	256.76
	Adjustments for decrease (increase) in trade receivables, current	(558.42)
	Adjustments for decrease (increase) in trade receivables, non-current	0.00
	Adjustments for decrease (increase) in other current assets	246.07
	Adjustments for decrease (increase) in other non-current assets	0.00
	Adjustments for other financial assets, non-current	0.00
	Adjustments for other financial assets, current	0.00
	Adjustments for other bank balances	0.00
	Adjustments for increase (decrease) in trade payables, current	602.89
	Adjustments for increase (decrease) in trade payables, non-current	0.00
	Adjustments for increase (decrease) in other current liabilities	(669.17)
	Adjustments for increase (decrease) in other non-current liabilities	0.00
	Adjustments for depreciation and amortisation expense	537.84
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
	Adjustments for provisions, current	0.00
	Adjustments for provisions, non-current	0.00
	Adjustments for other financial liabilities, current	0.00
	Adjustments for other financial liabilities, non-current	0.00
	Adjustments for unrealised foreign exchange losses gains	0.00
	Adjustments for dividend income	0.00
	Adjustments for interest income	34.90
	Adjustments for share-based payments	0.00
	Adjustments for fair value losses (gains)	0.00
	Adjustments for undistributed profits of associates	0.00
	Other adjustments for which cash effects are investing or financing cash flow	0.00
	Other adjustments to reconcile profit (loss)	0.00
	Other adjustments for non-cash items	199.49
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
	<b>Total adjustments for reconcile profit (loss)</b>	1,002.20
	<b>Net cash flows from (used in) operations</b>	1,281.59
	Dividends received	0.00
	Interest paid	0.00
	Interest received	0.00
	Income taxes paid (refund)	210.49
	Other inflows (outflows) of cash	0.00
	<b>Net cash flows from (used in) operating activities</b>	1,071.10
<b>3</b>	<b>Cash flows from used in investing activities</b>	
	Cash flows from losing control of subsidiaries or other businesses	0.00
	Cash flows used in obtaining control of subsidiaries or other businesses	50.73
	Other cash receipts from sales of equity or debt instruments of other entities	0.00

Other cash payments to acquire equity or debt instruments of other entities	0.00
Other cash receipts from sales of interests in joint ventures	0.00
Other cash payments to acquire interests in joint ventures	0.00
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
Proceeds from sales of property, plant and equipment	75.57
Purchase of property, plant and equipment	340.22
Proceeds from sales of investment property	0.00
Purchase of investment property	0.00
Proceeds from sales of intangible assets	0.00
Purchase of intangible assets	0.00
Proceeds from sales of intangible assets under development	0.00
Purchase of intangible assets under development	0.00
Proceeds from sales of goodwill	0.00
Purchase of goodwill	0.00
Proceeds from biological assets other than bearer plants	0.00
Purchase of biological assets other than bearer plants	0.00
Proceeds from government grants	0.00
Proceeds from sales of other long-term assets	0.00
Purchase of other long-term assets	0.00
Cash advances and loans made to other parties	0.00
Cash receipts from repayment of advances and loans made to other parties	359.26
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
Dividends received	0.00
Interest received	34.90
Income taxes paid (refund)	0.00
Other inflows (outflows) of cash	0.00
<b>Net cash flows from (used in) investing activities</b>	<b>78.78</b>
<b>4 Cash flows from used in financing activities</b>	
Proceeds from changes in ownership interests in subsidiaries	0.00
Payments from changes in ownership interests in subsidiaries	0.00
Proceeds from issuing shares	0.00
Proceeds from issuing other equity instruments	0.00
Payments to acquire or redeem entity's shares	0.00
Payments of other equity instruments	0.00
Proceeds from exercise of stock options	0.00
Proceeds from issuing debentures notes bonds etc	0.00
Proceeds from borrowings	0.00
Repayments of borrowings	836.82
Payments of lease liabilities	0.00
Dividends paid	0.00
Interest paid	421.64
Income taxes paid (refund)	0.00
Other inflows (outflows) of cash	0.00
<b>Net cash flows from (used in) financing activities</b>	<b>(1,258.46)</b>
<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>(108.58)</b>
<b>5 Effect of exchange rate changes on cash and cash equivalents</b>	
Effect of exchange rate changes on cash and cash equivalents	0.00
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(108.58)</b>
<b>Cash and cash equivalents cash flow statement at beginning of period</b>	<b>134.35</b>
<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>25.77</b>

**Details of Impact of Audit Qualification**

Whether results are audited or unaudited			Audited
Declaration of unmodified opinion or statement on impact of audit qualification			Declaration of unmodified opinion
Auditor's opinion			
Declaration pursuant to Regulation 33(3)(d) of SEBI(LODR) Regulation, 2015: The company declares that its Statutory Auditor / s have issued an Audit Report with unmodified opinion for the period on Consolidated results			Yes
<b>Sr.No</b>	<b>Audit firm's name</b>	<b>Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI</b>	<b>Certificate valid upto</b>
1	P.K LAKHANI & CO.	Yes	31-10-2026

**Audit qualification**

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors Comments on (i) or (ii) above
No records available							