



BARAK VALLEY CEMENTS LTD.

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



Ref: 1203/BVCL/2024-25

March 12, 2025

To
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (E), Mumbai – 400051

Scrip Code- BVCL

Subject: Clarification for financial results for the quarter ended December 31, 2024

This is in reply to your e-mail dated 06th March 2025, we would like to clarify that our Company is exclusively engaged in the business of cement and cement related products. As per Ind AS- 108 “Operating Segments”, specified under Section 133 of the Companies Act, 2013, there are no reportable business and geographical segment applicable to the Company. The same fact has also been mentioned under point no. 3 of the notes for the results submitted for the quarter and year ended March 31, 2024.

We are again submitting the Legible copy of Financial Results for the quarter ended December 31, 2024.

Kindly take the same on records.

Thanking you,

For BARAK VALLEY CEMENTS LIMITED


Rachna Gambhir
(Company Secretary & Compliance Officer)





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Ref: 1402/BVCL/2024-25

February 14, 2025

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

Sub: Outcome of the Board Meeting held on 14th February 2025.

Dear Sir/Ma'am,

Pursuant to Regulation 30 read with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, we wish to inform you that the Board of Directors of the Company in their Meeting held on Friday, 14th February, 2025 inter alia has considered and approved/discussed/taken note of the following matters:

1. Standalone & Consolidated Un-audited Financial results for the third quarter and nine months ended December 31, 2024 along with the Limited Review Report issued by the Statutory Auditors (As enclosed).
2. Publication of Standalone & Consolidated Un-audited Financial results for the third quarter ended December 31, 2024.
3. Certificate from CEO and CFO pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015.
4. Statement on Investor Grievances Report, Corporate Governance Report, Reconciliation of Share Capital Audit Report, Shareholding Pattern, Certificate under regulation 74(5) of SEBI (DP) Regulations 2018 for the quarter ended December 31, 2024.
5. Familiarization Programme for the Independent Directors for the Quarter ended 31st December, 2024.

Further, the Integrated Filing (Financial) for the quarter and nine-months ended December 31, 2024, as required pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025 is also submitted herewith.

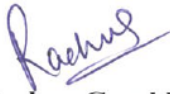


The Meeting of Board of Directors commenced at 03:00 P.M. and concluded at 4:25 P.M.

Financial results are being uploaded on the Website of the Company.

This is for your information and record.

For BARAK VALLEY CEMENTS LIMITED



Rachna Gambhir
(Company Secretary and Compliance Officer)

Encl: As Above

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. —

NOT APPLICABLE.

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES —

NOT APPLICABLE.

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter-

NOT APPLICABLE.

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) —

NOT APPLICABLE.





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Ref: 1402/BVCL/2024-25

February 14, 2025

To
The General Manager
Department of Corporate Services,
BSE Limited
Phiroze Jee Jee Bhoj 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

Sub: Submission of Un-Audited Standalone & Consolidated Financial Results of the Company for the Third Quarter and nine months ended December 31, 2024

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 14th February, 2025 had considered and approved the Un-Audited Standalone & Consolidated Financial Results for the third Quarter and nine months ended December 31, 2024.

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, 2024.
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, 2024.

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

Rachna



Rachna Gambhir
Company Secretary & Compliance Officer



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

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

(Rs. in Lakhs)

S. no.	Particulars	STANDALONE						CONSOLIDATED						
		Quarter ended			Nine months 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	Income from Operations													
	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	
	Total Income (a+b)	5,477.30	4,123.26	5,895.16	14,949.18	16,491.73	23,414.76	5,497.96	4,176.64	5,924.01	15,037.87	16,667.33	23,762.86	
2	Expenses :													
	a) Cost of materials consumed	2,001.71	1,167.26	1,935.98	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	1,877.72	
	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	7,023.16	8,140.91	11,870.84	2,624.14	2,130.96	3,414.02	7,302.81	8,497.77	12,460.09	
	Total Expenses	5,174.25	4,057.41	5,586.05	14,152.59	15,444.98	22,036.66	5,197.86	4,214.34	5,624.02	14,350.72	15,641.97	22,497.62	
3	Profit / (Loss) before exceptional and extraordinary items and tax (1-2)	303.06	65.85	309.11	796.60	1,046.75	1,378.10	300.10	(37.70)	299.99	687.15	1,025.36	1,265.24	
4	Exceptional items (Income)/ Loss	-	-	-	-	-	-	-	-	-	-	-	-	
5	Profit/ (Loss) before extraordinary items and tax (3-4)	303.06	65.85	309.11	796.60	1,046.75	1,378.10	300.10	(37.70)	299.99	687.15	1,025.36	1,265.24	
6	Extraordinary Items	-	-	-	-	-	-	-	-	-	-	-	-	
7	Profit/ (Loss) before tax (5-6)	303.06	65.85	309.11	796.60	1,046.75	1,378.10	300.10	(37.70)	299.99	687.15	1,025.36	1,265.24	
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	Net Profit / (Loss) after Tax for the period (7-8)	138.51	49.28	249.35	507.83	863.86	985.92	135.55	(54.28)	240.23	398.38	842.47	725.47	
10	Other Comprehensive Income net of taxes	-	-	-	-	-	(1.08)	-	-	-	-	-	(1.08)	
11	Total Comprehensive Income for the Period (9+10)	138.51	49.28	249.35	507.83	863.86	984.83	135.55	(54.28)	240.23	398.38	842.47	724.39	
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	0.63	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 Decemeber 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 Chamaria
(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.

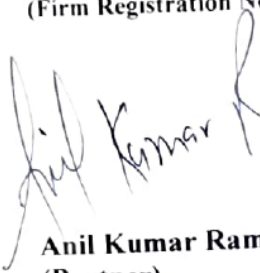

To,
The Board of Directors of
Barak Valley Cements Limited
Debendra Nagar, Jhoombasti,
P.O. Badarpurghat, Distt. Karimganj,
Assam-788803

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
(Partner)

M. No. 545101

UDIN: 25545101BMHYJT3920

Place: Gurgaon

Date: 14.02.2025

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