BVCL

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: 1308/BVCL/2026-27 August 13, 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

Scrip Code- 532916

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- 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., 13th August, 2026, *inter-alia,* has considered and approved/taken note of the following matters:

1. Statement showing standalone & Consolidated Un-Audited Financial Results for the First quarter ended 30th June, 2026 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 First quarter ended 30th June, 2026.

3. Publication of Standalone and Consolidated Un-audited financial results for the First quarter ended 30th June, 2026.

4. Certificate from CEO and CFO pursuant to Regulation 33 and 17(8), of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

5. The Board fixed the Date, Time and venue of 27th (Twenty seventh) Annual General Meeting. The AGM will be held on Tuesday, 29th day of September,2026 at 03:00 P.M. through Audio/Video Conferencing Mode. The deemed venue to be considered as Registered Office

PREETI BHATIA Digitally signed by PREETI BHATIA Date: 2026.08.13 16:04:26 +05'30' of the Company situated at Debendra Nagar, Jhoombasti P.O. Badarpurghat, Karimganj, Badarpurghat, Assam, India, 788803.

6. Draft Notice of 27th (Twenty Seventh) Annual General Meeting (AGM) of the Company to be held on 29th September, 2026 at 03:00 P.M. through video conferencing/Other Audio-Visual means was unanimously approved by the Board.

7. The Board has fixed 07th August, 2026 as the 1st cut-off Date for the purpose of dispatching the Notice of AGM to the members/ shareholders of the Company.

8. Pursuant to Section 108 and Rule 20 of the Companies Act, 2013 and Pursuant to Regulation 42 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board fixed 22nd September, 2026 as the Record Date (2nd Cut-Off Date) for the purpose of determining shareholders for e-voting at the AGM of the Company.

9. Pursuant to Section 91 of the Companies Act, 2013 and Regulation 42 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Board decided to close the Register of Members and share transfer books for a period commencing from 23rd September, 2026 to 29th September, 2026 (both days inclusive).

10. The remote e-voting period which will commence on Saturday, September 26,2026 (09:00 A.M. IST) and will end on Monday, September 28, 2026 (5:00 P.M. IST).

11. Appointment of M/s Skyline Financial Services Pvt. Ltd. as an agency for providing Audio/video conferencing facility at the ensuing Annual General Meeting.

12. Approval for the engagement of NSDL for providing the e-voting facility to the Shareholders of the Company in the upcoming Annual General Meeting.

13. Re-appointment of Mr. Kamakhya Chamaria as the Managing Director of the Company, pursuant to recommendation of Audit Committee and subject to the approval of Shareholders in the ensuing Annual General Meeting.

14. The Board consented for re-appointment of Mr. Nishant Garodia (DIN: 00129815) whose office retires by rotation in accordance with the Articles of Association of the Company and being eligible, and has offered himself for re-appointment. The same shall be approved by the Shareholders in the ensuing 27th AGM of the Company.

15. Re-appointment of M/s RKKV & Associates, Cost Accountants as Cost Auditor of the company for the Financial Year 2026-27.

16. On the recommendation of the Audit Committee, Appointment of Mr. Deepak Virmani, Chartered Accountant as Internal Auditor of the company for the financial Year 2026-27.

17. Appointment of Mr. Balwan Jain [practicing chartered accountants (ICAI registration no. 91276)] as scrutinizer for the purpose of scrutinizing the remote e-voting and e-voting at the ensuing Annual General Meeting of the Company.

18. To consider, discuss, approve and adopt the Director's Report for the year ended on March 31st, 2026.

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

19. Approval of Related Party Transactions for the first quarter and three months ended 30th June, 2026.

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/.

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

This is for your information and record.

For BARAK VALLEY CEMENTS LIMITED

For Barak Valley Cements Ltd.

PREETI BHATIA Digitally signed by PREETI BHATIA Date: 2026.08.13 16:03:57 +05'30'

Preeti

Preeti Bhatia Company Secretary
(Company Secretary and Compliance Officer)

Encl:

1. Statement of Standalone and consolidated Un-Audited Financial Results for the First quarter ended 30th June, 2026.
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 Audit Report.
4. Statement of no deviation under Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.
5. Details regarding re- appointment of Managing Director is mentioned in Annexure -A
6. Details regarding re-appointment of Director retiring by rotation is mentioned in Annexure-B
7. Details regarding re-appointment of Cost Auditor is mentioned in Annexure-C
8. Details regarding appointment of internal Auditor is mentioned in Annexure-D

BVCL
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

Annexure - A

Details under Regulation 30 of SEBI (Listing Obligation and Disclosures Requirements) Regulation, 2015 along with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 Regarding Appointment of Managing Director is given below:

S. No.	Particulars	Details
1.	Reason for Change	Reappointment
2.	Name	Mr. Kamakhya Chamaria
3.	Date of Appointment	13th August, 2026
4.	Brief Profile	Mr. Kamakhya Chamaria is Commerce Graduate. He is having full knowledge of Industry, Leadership, Accounts & Finance, Production, Technical, Logistics, Legal, Sales, Marketing, Branding, Board procedures and Governance, etc.
5.	Disclosure of relationships between Directors (in case of Appointment of Director)	Not related

For Barak Valley Cements Ltd.

Preeti..

Company Secretary

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

Annexure - B

Details under Regulation 30 of SEBI (Listing Obligation and Disclosures Requirements) Regulation, 2015 Along with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 Regarding Appointment of Director is given below:

S. No.	Particulars	Details
1.	Reason for Change	Reappointment
2.	Name	Mr. Nishant Garodia
3.	Date of Appointment	13th August, 2026
4.	Brief Profile	Mr. Nishant Garodia is Post Graduated in International Business Administration (IMBA). He is having full knowledge in Economics, Business Strategy, Supervision, Leadership, Accounts & Finance, Production, etc.
5.	Disclosure of relationships between Directors (in case of Appointment of Director)	Not related

For Barak Valley Cements Ltd.
Preeti

Company Secretary

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

Annexure -C

Details under Regulation 30 of SEBI (Listing Obligation and Disclosures Requirements) Regulation, 2015 Along with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 Regarding Appointment of Cost Auditor is given below:

S. NO.	Particulars	Details
1.	Reason for change	Reappointment
2.	Name	M/S RKKV & Associates
3.	Date of Appointment	13th August, 2026
4.	Brief Profile	M/s RKKV & Associates, Cost Accountants is a group of expert professionals and conducting the Cost Audit of the Company. They have a vast experience of conducting the cost relating compliances and other industrial compliances.
5.	Disclosure of relationships between Directors (in case of Appointment of Director)	Not Applicable

For Barak Valley Cements Ltd.

Preeti

Company Secretary

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

Annexure – D

Details under Regulation 30 of SEBI (Listing Obligation and Disclosures Requirements) Regulation, 2015 Along with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 Regarding Appointment of Internal Auditor is given below:

S. NO.	Particulars	Details
1.	Reason for change	Appointment
2.	Name	Mr. Deepak Virmani
3.	Date of Appointment	13th August, 2026
4.	Brief Profile	Mr. Deepak Virmani is a qualified Chartered Accountant having a rich experience of 10 years in Finance, Accounts and Taxation.
5.	Disclosure of relationships between Directors (in case of Appointment of Director)	Not Applicable

For Barak Valley Cements Ltd.

Preeti

Company Secretary

BARAK VALLEY CEMENTS LIMITED

(Rs. in Lakhs)

Statement of Unaudited Financial Results for the Quarter ended 30th June' 2026

S. no.	Particulars	STANDALONE				CONSOLIDATED			
		Quarter Ended			Year Ended	Quarter ended			Year ended
		30.06.2026 (Unaudited)	31.03.2026 (Audited)	30.06.2025 (Unaudited)	31.03.2026 (Audited)	30.06.2026 (Unaudited)	31.03.2026 (Audited)	30.06.2025 (Unaudited)	31.03.2026 (Audited)
1	**Income from Operations**								
	a) Revenue from Operations	6,020.43	5,926.57	5,752.17	21,170.59	6,087.11	5,964.70	5,752.17	21,217.17
	b) Other Income	8.66	88.75	16.87	139.83	11.69	90.30	18.65	147.19
	Total Income (a+b)	6,029.08	6,015.32	5,769.04	21,310.41	6,098.80	6,054.99	5,770.82	21,364.36
2	**Expenses :**								
	a) Cost of materials consumed	2,395.99	2288.46	2275.72	7,577.56	2,404.21	2,278.68	2,275.72	7,567.78
	b) Purchase of traded goods	-	-	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work - in - progress and stock-in- trade	130.97	373.01	(176.11)	(83.65)	89.60	514.83	(176.11)	58.17
	d) Employee benefits expense	515.54	524.11	469.01	2,168.25	564.43	574.40	510.88	2,346.66
	e) Finance costs	96.86	94.55	103.67	421.59	96.89	90.59	103.68	421.64
	f) Depreciation and amortisation expense	113.17	130.43	142.30	512.80	117.90	141.48	147.80	537.84
	g) Other expenses	2,373.51	2,306.11	2,607.54	9,979.96	2,418.09	2,239.85	2,683.17	10,152.88
	Total Expenses	5,626.05	5,716.67	5,422.14	20,576.51	5,691.11	5,839.83	5,545.13	21,084.96
3	**Profit / (Loss) before exceptional and extraordinary items and tax (1-2)**	403.03	298.64	346.90	733.91	407.69	215.16	225.69	279.41
4	Exceptional items (Income)/ Loss	-	-	-	-	-	-	-	-
5	**Profit/ (Loss) before extraordinary items and tax (3-4)**	403.03	298.64	346.90	733.91	407.69	215.16	225.69	279.41
6	**Extraordinary Items**	-	-	-	-	-	-	-	-
7	**Profit/ (Loss) before tax (5-6)**	403.03	298.64	346.90	733.91	407.69	215.16	225.69	279.41
8	**Tax Expenses**	101.43	58.04	92.74	238.19	101.43	69.89	92.74	250.04
9	**Net Profit / (Loss) after Tax for the period (7-8)**	301.60	240.60	254.16	495.72	306.25	145.27	132.95	29.37
10	**Other Comprehensive Income net of taxes**	-	12.75	-	12.75	-	12.75	-	12.75
11	**Total Comprehensive Income for the Period (9+10)**	301.60	253.35	254.16	508.47	306.25	158.02	132.95	42.12
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
13	**Earning per equity share of Rs.10/- each) (not annualised):**								
	(i) Basic	1.36	1.09	1.15	2.24	1.38	0.66	0.60	0.13
	(ii) Diluted	1.36	1.09	1.15	2.24	1.38	0.66	0.60	0.13

Notes:

1. The above financial results has been prepared in accorance 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 approved by the Board of Directors at their meeting held on 13th August '2026. The same has been reviewed by the Statutory Auditor's of the company who have expressed an unmodified opinion thereon.

2. 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 Cements (Assam) Limited (VSCAL) and Mustoh Cement Limited (MCL).

3. The figures for the quarter ended March 31, 2026 are arrived at as difference between Audited figures in respect of full financial year and the unaudited published figures upto nine months of the relevant financial year, which were subjected to limited review by the Statutory Auditors.

4. Figures of the previous period/ year have been regrouped and reclassified to confirm to the classification of current period, wherever necessary.

5. 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".

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

Place : New Delhi
Date : 13.08.2026

Kamakhya Chamaria
(Vice Chairman & Managing Director)
Managing Director

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

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

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 ended 30th June, 2026 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.

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

Date: 13.08.2026
Place: Delhi

BVCL
Valley Strong Cement
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

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 Auditor's 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 ended 30th June, 2026 with unmodified opinion.

Kindly take the same on your records.

Thanking you,

For Barak Valley Cements Limited
For Barak Valley Cements Ltd.

Khanna

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

Date: 13.08.2026
Place: Delhi

P.K. LAKHANI & CO.
CHARTERED ACCOUNTANTS
302, 3rd Floor, JMD Galleria, Sector 48
Gurgaon -122001, Haryana
Mobile No: 9891346482
E-mail: contact@pklakhani.com

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended)

To
The Board of Directors of,
Barak Valley Cements Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of **Barak Valley Cements Limited** ("the Company") for the quarter ended June 30, 2026 together with notes thereon (referred as 'the Statement'), enclosed herewith, 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").

2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on August 13, 2026, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133, of the Companies Act, 2013 as amended, read with 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. 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. We have not performed an audit and accordingly, we do not express an audit opinion.

P.K. LAKHANI & CO.
FRN
014682N
Chartered Accountants

4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with the recognition and measurement principle laid down in the applicable Indian Accounting Standards ('Ind AS') as prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Listing Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. We draw our attention to Note No.- 3 to the statement which states that the statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figure in respect of the full financial year ended March 31, 2026 and the unaudited published figures up to the third quarter of the previous financial year which were subjected to limited review by us.

Our opinion is not modified in respect of this matter.

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

P.K. LAKHANI & CO.
FRN
014682N
Chartered Accountants

CA. Sandeep Gulati
(Partner)
M. No.: 509230
UDIN: 26509230ENFKXO6210
Place: Gurgaon
Date: 13.08.2026

P.K. LAKHANI & CO.
CHARTERED ACCOUNTANTS
302, 3rd Floor, JMD Galleria, Sector 48
Gurgaon -122001, Haryana
Mobile No: 9891346482
E-mail: contact@pklakhani.com

Independent Auditor's Review Report on the Quarterly 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
Assam.

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 ended 30th June, 2026 ("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 in their meeting held on August 13, 2026 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 Institute of Chartered Accountants of India. 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, 2015 to the extent applicable.

P.K. LAKHANI & CO.
FRN
014682N
Chartered Accountants

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

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

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the management reviewed financial information / financial results in case of all five subsidiaries referred below in para 6, 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 applicable Indian Accounting Standards as prescribed under section 133 of the Companies Act, 2013, as amended read with relevant rules issued there under and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, 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 five subsidiaries which have not been reviewed by their independent auditor, whose interim financial information and financial results reflects total assets of Rs. 4,246.31 Lakhs, Net assets of Rs. 2,860.64 Lakhs, total revenue of Rs. 584.48 Lakhs, total net profit/(loss) of Rs. (7.32) Lakhs and total comprehensive Income/ (Loss) of Rs. (7.32) lakhs for the quarter ended 30th June' 2026, which has not been reviewed by us and has been certified by the management of the respective 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)

LAKHANI & CO. FRN 014682N Chartered Accountants

CA. Sandeep Gulati
(Partner)
M. No. 509230
UDIN: 26509230HXWYWW4730
Place:Gurgaon
Date: 13.08.2026