



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: 1408/BVCL/2024-25

August 14, 2024

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 August 2024 .

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 Wednesday, 14th August, 2024 inter alia has considered and approved/discussed/taken note of the following matters:

1. Standalone & Consolidated Un-audited Financial results for the first quarter ended June 30, 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 first quarter ended June 30, 2024.
3. Certificate from CEO and CFO pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015.
4. Based on the Recommendation of Nomination & Remuneration Committee, Appointment of Mr. Nishant Garodia having DIN: 00129815 as an Additional Non-Executive Director on the board of the Company with effect from 14th August, 2024.
5. Mr. Mahendra Kumar Agarwal having DIN: 00044343 has resigned w.e.f 08th July, 2024 from the post of Non-Executive Director from the Board of the Company.
6. Consequent to the Resignation of Mr. Mahendra Kumar Agarwal from the post of Non-Executive Director, there is re-constitution of Nomination & Remuneration Committee, General Purpose Committee and Corporate Social Responsibility Committee.
7. Re-appointment of M/s RKKV & Associates, Cost Accountants as Cost Auditor of the Company to conduct the Cost Audit for the Financial Year 2024-25.

8. Re-appointment of M/s Gaurav Yadav & Co., Practising Company Secretaries as Secretarial Auditor of the Company to conduct the Secretarial Audit for the Financial Year 2024-25.
9. Revised Code of Conduct on Prohibition of Insider Trading under the SEBI Prohibition of Insider Trading Regulations, 2015.
10. Compliance Status Report for the Financial Year ended 31st March, 2024 under the SEBI Prohibition of Insider Trading Regulations, 2015 by the Compliance officer of the Company.
11. Management Discussion and Analysis Report, Corporate Governance Report, Director's Report and Secretarial Audit Report for the Financial Year ended 31st March, 2024
12. Appointment of Mr. Balwan Jain, Practising Chartered Accountant as Scrutiniser for conducting Poll/e-voting at Ensuing Annual General Meeting.
13. 25th Annual General Meeting is scheduled to be held on 30th Day of September, 2024 at 3:00 P.M. through Video Conferencing.
14. 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 June 30, 2024.
15. Familiarization Programme for the Independent Directors for the Quarter ended 30th June, 2024.
16. The remote e-voting will commence on Friday, 27th September, 2024 (9:00 A.M. IST) and will end on Sunday, 29th September, 2024 (5:00 P.M. IST).
17. Appointment of M/s MCS Share Transfer Agent Limited for the Purpose of providing E-Voting facility at the ensuing Annual General Meeting.
18. Appointment of M/s Skyline Financial Services Pvt. Ltd as an agency for providing the video conferencing facility at the ensuing Annual General Meeting.
19. Based on the Recommendation of Nomination & Remuneration Committee, Appointment of Mr. Vaibhav Arora having DIN: 08880156 as an additional Independent Director on the board of the Company with effect from 14th August, 2024, subject to the member's approval in the ensuing Annual General Meeting.
20. Based on the Recommendation of Nomination & Remuneration Committee, Appointment of Mrs. Vandana Agarwal having DIN: 06829302 as an additional Independent Director on the board of the Company with effect from 14th August, 2024, subject to the member's approval in the ensuing Annual General Meeting.

The Meeting of Board of Directors commenced at 03:00 P.M. and concluded at 06:20 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



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August 14, 2024

To
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Sub: Submission of Un-Audited Standalone & Consolidated Financial Results of the Company for the First Quarter and three months ended June 30, 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 August, 2024 had considered and approved the Un-Audited Standalone & Consolidated Financial Results for the First Quarter and three months ended June 30, 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 First Quarter and three months ended June 30, 2024.
2. Limited Review Report as furnished by the Statutory Auditors in respect of Standalone & Consolidated Financial Results for the First Quarter and three months ended June 30, 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 Gambhir
Company Secretary & Compliance Officer



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

(Rs. in Lakhs)

Statement of Unaudited Financial Results for the Quarter ended 30th June' 2024

S. no.	Particulars	STANDALONE				CONSOLIDATED			
		Quarter Ended		Year Ended		Quarter ended		Year ended	
		30.06.2024 (Unaudited)	31.03.2024 (Audited)	30.06.2023 (Unaudited)	31.03.2024 (Audited)	30.06.2024 (Unaudited)	31.03.2024 (Audited)	30.06.2023 (Unaudited)	31.03.2024 (Audited)
1	Income from Operations								
	a) Revenue from Operations	5,339.25	6,842.93	5,449.13	23,214.34	5,353.62	6,858.91	5,556.53	23,401.09
	b) Other Income	9.37	80.10	92.42	200.42	9.66	236.62	92.71	361.77
	Total Income (a+b)	5,348.62	6,923.03	5,541.55	23,414.76	5,363.27	7,095.53	5,649.24	23,762.86
2	Expenses :								
	a) Cost of materials consumed	1928.02	1852.94	1,342.76	6,541.91	1,826.74	1,718.10	1,191.92	6,100.70
	b) Purchase of traded goods	-	-	-	-	-	13.09	41.95	111.69
	c) Changes in inventories of finished work - in - progress and stock-in-trade	(136.66)	149.11	664.77	562.51	(185.14)	164.84	613.83	436.47
	d) Employee benefits expense	435.00	515.51	379.18	1,708.61	470.99	556.44	429.79	1,877.82
	e) Finance costs	131.29	199.33	171.25	720.02	131.36	204.11	184.88	762.43
	f) Depreciation and amortisation expense	140.91	144.85	158.39	632.76	146.86	236.77	166.31	748.44
	g) Other expenses	2422.35	3729.93	2,422.37	11,870.84	2,547.71	3,962.31	2,626.91	12,460.09
	Total Expenses	4,920.92	6,591.67	5,138.73	22,036.66	4,938.51	6,855.65	5,255.60	22,497.62
3	Profit / (Loss) before exceptional and extraordinary items and tax (1-2)	427.69	331.36	402.82	1,378.10	424.76	239.88	393.64	1,265.24
4	Exceptional items (Income)/ Loss	-	-	-	-	-	-	-	-
5	Profit/ (Loss) before extraordinary items and tax (3-4)	427.69	331.36	402.82	1,378.10	424.76	239.88	393.64	1,265.24
6	Extraordinary Items	-	-	-	-	-	-	-	-
7	Profit/ (Loss) before tax (5-6)	427.69	331.36	402.82	1,378.10	424.76	239.88	393.64	1,265.24
8	Tax Expenses	107.64	209.30	67.24	392.18	107.64	356.88	67.24	539.77
9	Net Profit / (Loss) after Tax for the period (7-8)	320.05	122.06	335.58	985.92	317.12	(117.00)	326.40	725.47
10	Other Comprehensive Income not of taxes	-	(1.08)	-	(1.08)	-	(1.08)	-	(1.08)
11	Total Comprehensive Income for the Period (9+10)	320.05	120.98	335.58	984.83	317.12	(118.08)	326.40	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
13	Earning per equity share of Rs. 40/- each) (not annualized):								
	(i) Basic	1.44	0.55	1.51	4.45	1.43	(0.53)	1.47	3.27
	(ii) Diluted	1.44	0.55	1.51	4.45	1.43	(0.53)	1.47	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 meeting held on 14th August '2024. The same have
- 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).
- The figures for the quarter ended 31st March' 2024 has been arrived at as difference between Audited figures in respect of full financial year and the unaudited reviewed figures upto nine months of the relevant financial year.
- From current Financial year 2024-25, company has opted to pay Income - tax as per provisions of Section 115BAA of the Income - Tax Act, 1961.
- Figures of the previous period/ year have been regrouped and reclassified to confirm to the classification of current period/ year, wherever necessary.

By Order of the Board,
For Barak Valley Cements Limited

Kamakhya

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

Place : New Delhi
Date : 14.08.2024

LIMITED REVIEW REPORT

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

**LIMITED REVIEW REPORT ON UN-AUDITED STANDALONE FINANCIAL RESULTS
FOR THE FIRST QUARTER ENDED JUNE 30, 2024 OF BARAK VALLEY CEMENTS
LIMITED**

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 ended 30th June, 2024, 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. 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. The accompanying statement does not contain any material misstatement.

Pradeep Lakhani


5. Attention is drawn to Note no. 3 to the statement which states that The figures for the quarter ended 31st March' 2024 has been arrived at as difference between Audited figures in respect of full financial year and the unaudited reviewed figures up to nine months of the relevant financial year.

Our opinion is not modified in respect of this matter.

For P.K. Lakhani & Co.

Chartered Accountants

(Firm Registration No. 014882N)

Sandeep Gulati



CA. Sandeep Gulati

(Partner)

M. No. 509230

UDIN : 24509230BKCNDH1729

Place: Gurgaon

Date: 14.08.2024

LIMITED REVIEW REPORT

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

**LIMITED REVIEW REPORT ON UN-AUDITED CONSOLIDATED FINANCIAL RESULTS
FOR THE FIRST QUARTER ENDED JUNE 30, 2024 OF BARAK VALLEY CEMENTS
LIMITED**

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, 2024 ("the Statement"), 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 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

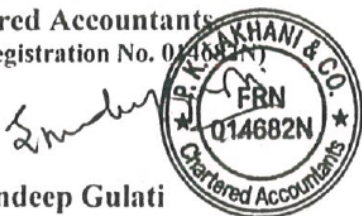
6. The consolidated unaudited financial results also include the interim financial information and financial results of all the above four subsidiaries, whose interim financial and financial results reflects total assets of Rs. 4,899.63 Lakhs and net assets of Rs. 2,964.82 as at June 30, 2024 total revenue of Rs. 116.59 Lakhs, total net profit/(loss) of Rs.(2.28) Lakhs and total comprehensive Income/ (Loss) of Rs. (2.28) lakhs for the quarter ended **June 30, 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.
7. Attention is drawn to Note no. 3 to the statement which states that The figures for the quarter ended 31st March' 2024 has been arrived at as difference between Audited figures in respect of full financial year and the unaudited reviewed figures up to nine months of the relevant financial year.

Our opinion is not modified in respect of the above matters.

For P.K. Lakhani & Co.

Chartered Accountants

(Firm Registration No. 014682N)



CA. Sandeep Gulati
(Partner)

M. No. 509230

UDIN: 24509230BKCNDG3199

Place: Gurgaon

Date: 14.08.2024