

CPG

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

281, Deepali, Pitam Pura, Delhi-34 Tel.: +91-11-27033828 / 829 Fax: +91-11-27033830 E-mail: delhi@barakcement.com • Website: www.barakcement.com CIN: L01403AS1999PLC005741

Ref: 1211/BVCL/2020-21

November 12, 2020

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

Sub: Outcome of the Board Meeting

Dear Sir,

Pursuant to Regulation 30 read with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 and in furtherance to our letter dated November 04, 2020 in respect of the Board Meeting, we wish to inform you that the Board of Directors of the Company in their Meeting held on November 12, 2020 inter alia has considered and approved the following matters, along with the others item of Agenda:

- 1. The Statement of Standalone & Consolidated Un-audited Financial Results for the second quarter and half year ended on September 30, 2020 along with the Limited Review Report issued by the Statutory Auditors, (copy enclosed).
- 2. Approved the Director's Report, Corporate Governance Report and Management Discussion and Analysis Report for the year ended March 31, 2020.
- 3. Approved the draft Notice of Twenty-First Annual General Meeting of the Company to be held on Wednesday, December 30, 2020 at 01:00 P.M. at Registered Office of the Company at Debendra Nagar, Jhoombasti, P.O. Badarpurghat, Badarpurghat, Karimganj, Assam-788803.
- Closure of Register of Members and Share Transfer Books of the Company from Thursday, the 24<sup>th</sup> day of December, 2020 to Wednesday, the 30<sup>th</sup> day of December, 2020 (both days inclusive).
- 5. Appointed Mr. Balwan Jain [Practicing Chartered Accountants (ICAI Registration No. 91276)] as scrutinizer for conducting Poll/E-Voting at Annual General Meeting to be held on December 30, 2020.
- 6. Accepted the resignation of Mrs. Manisha Mahana as the Company Secretary and Compliance Officer of the Company with effect from the closing hours of November 11,



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2020. Consequently, Mrs. Manisha Mahana ceased to act as Key Managerial Personnel of the Company.

- 7. Based on the recommendation of the Nomination & Remuneration Committee, approved the appointment of Ms. Deepa as the Company Secretary and Compliance Officer of the Company w.e.f. November 12, 2020. She shall also be designated as Whole-Time Key Managerial Personnel (in the category of Company Secretary) in terms of Section 203 of the Companies Act, 2013 read with the rules thereto.
- 8. Consequent to the **resignation** of Mrs. Manisha Mahana as the Company Secretary and Compliance officer of the Company and **Appointment** of Ms. Deepa as the Company Secretary and Compliance officer, the Board of Directors authorized the following Key Managerial Personnel of the Company for determining materiality of an event or information and for the purpose of making disclosures to Stock Exchanges under Regulation 30(5) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015:-

S No.	Name	Designation	Email id/ Tel No.
1	Mr. Kamakhya Chamaria	Vice Chairman & Managing	Kamakhyachamaria@barakce
•		Director	ment.com
			011-49805300
2	Mr. Rajesh Aggarwal	Chief Financial Officer	rajesh@barakcement.com
-	,		011-49805300
3	Ms. Deepa	Company Secretary &	acs@barakcement.com
ر	1113. Весри	Compliance Officer	011-49805300

- 9. Ms. Deepa will now act as the Secretary/ member of various committees of the Company in place of Mrs. Manisha Mahana.
- 10. Reconstitution of the following Committee of the Board.

### **Share Transfer Committee:**

S. No.	Name of Member	Category	Position held in the Committee
1.	Mr. Santosh Kumar Bajaj	Executive and Non- Independent Director	Chairman
2.	Ms. Deepa	Company Secretary & Compliance Officer	Member

11. Based on recommendation of Audit Committee and pursuant to Regulation 24 (5) of SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 read with Section 180(1)(a) and other applicable provisions, if any, of the Companies Act, 2013 ("the Act") and subject to the approval of the members of the Company by way of Special Resolution to be passed at ensuing Annual General Meeting, approved divestment by way of sale, transfer or disposal of 100% shareholding of the Company in





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ISO 9001-2015 CERT, No. QAC/R91/1941

the wholly owned material Subsidiary "Goombira Tea Company Limited" to Sushil Kumar Sharma and its associates for a consideration as decided on the basis of Independent Valuation Report. The disclosure required under Regulation 30 of the SEBI Listing Regulations read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated 9th September 2015, is enclosed herewith as Annexure-A. Further disclosure in the referred matter shall be made at the time of entering into the agreement.

- 12. Based on recommendation of Audit Committee, approved divestment by way of sale, transfer or disposal of 100% shareholding of the Company in the wholly owned Subsidiary "Singlacherra Tea Company Private Limited" to Sushil Kumar Sharma and its associates for a consideration as decided on the basis of Independent Valuation Report. The disclosure required under Regulation 30 of the SEBI Listing Regulations read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated 9th September 2015, is enclosed herewith as Annexure-B. Further disclosure in the referred matter shall be made at the time of entering into the agreement.
- 13. Based on recommendation of Audit Committee, approved divestment by way of sale, transfer or disposal of 100% shareholding of the Company in the wholly owned Subsidiary "Chargola Tea Company Private Limited" to Sushil Kumar Sharma and its associates for a consideration as decided on the basis of Independent Valuation Report. The disclosure required under Regulation 30 of the SEBI Listing Regulations read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated 9th September 2015, is enclosed herewith as Annexure-C. Further disclosure in the referred matter shall be made at the time of entering into the agreement.

Further in pursuant to Regulation 46(2)(1) of the Listing Regulations the financial results are uploaded on the Website of the Company.

The Meeting of Board of Directors commenced at 01:30 P.M. and concluded at 05:45 P.M.

This is for your information and record.

For BARAK VALLEY CEMENTS LIMITED For Barak Valley Cements Limited .

Klamaier

Kamakhya Chamaria naging Director

DIN: 00612581

(Vice Chairman & Managing Director) Address: 48/72, West Punjabi Bagh,

Delhi-110026

Encl: As Above

### P.K. LAKHANI & CO. CHARTERED ACCOUNTANTS

# 879-Basement, Sector-40, Gurgaon -122001, Haryana Ph: 0124-4036879, 9811115617 E-mail: pradeep.lakhani@gmail.com

### 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 UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE SECOND QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2020 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 second quarter and half year ended 30th September, 2020, 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 read with SEBI Circular No. CIR/CFD/CMDI/80/2019 dated 19.07.2019 ("Listing Regulations").
- 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 issue a report 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 of material misstatement. A review is limited primarily to inquiry of company personnel and analytical procedures applied to financial data and thus provide less assurance than 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 read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 5. We draw attention to Note 3 the financial results, which describes the impact of COVID-19 pandemic on the company's operations and results as assessed by the management. The extent to which COVID-19 pandemic will have impact on the Company's performance is dependent on future developments, which are uncertain.

Our conclusion is not modified in respect of this matter.

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

Ajay Kumar Banga

AKHAN

FRN 014682N

Accounta

(Partner) M.No. 431318

Place: Gurgaon
Date: 12.11.2020

UDIN: 20431318AAAADY7808

### P.K. LAKHANI & CO.

CHARTERED ACCOUNTANTS

# 879-Basement, Sector-40, Gurgaon -122001, Haryana Ph: 0124-4036879, 9811115617

E-mail: pradeep.lakhani@gmail.com

### 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 UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE SECOND QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2020 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 Holding Company") and its subsidiaries (the Parent and its Subsidiaries together referred to as "the Group") for the quarter and half year ended 30th September, 2020 ("the Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended read with Circular No. CIR/CFD/CMD 1/80/2019 dated 19.07.2019 ("Listing Regulations").
- 2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding 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. 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)
  - Goombira Tea Company Limited (GTCL)
  - Singlacherra Tea Company Private Limited (STCPL)
  - Chargola Tea Company Private Limited (CTCPL)
  - 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.
- 6. We did not review the interim financial results of above 7 subsidiaries i.e., Cement International Limited (CIL), Badarpur Energy Private Limited (BEPL), Meghalaya Minerals and Mines Limited (MMML), Goombira Tea Company Limited (GTCL), Singlacherra Tea Company Private Limited (STCPL), Chargola Tea Company Private Limited (CTCPL) and Valley Strong Cements (Assam) Limited (VSCAL), included in the statement. The financial results has been reviewed by others whose review reports have been furnished to us by the other auditors at the request of the management and our conclusion, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of the other auditors and the procedures performed by us as stated above.
- 7. We draw attention to Note 3 the financial results, which describes the impact of COVID-19 pandemic on the company's operations and results as assessed by the management. The extent to which COVID-19 pandemic will have impact on the Company's performance is dependent on future developments, which are uncertain.

Our conclusion is not modified in respect of this matter.

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

Place: Gurgaon
Date: 12.11.2020

UDIN: 20431318AAAADZ6197

Torod Accaray Kumar Banga

(Partner) M.No: 431318

FRN 014682N Statement of Unaudited Financial Results for the Quarter/ Half year period ended 30th September, 2020

Hard   Hart   Pear Ended   Near Ended   Cuarter Ended   Hart   Pear Ended   Near Ended   Cuarter Ended   Cua	L		STANDALONE		STANDALONE	NI ONE						CONSOLIDATED		A LAN LONDON DE LA CONTRACTOR DE LA CONT
Particulars   20.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30.06.2029   30			a	uarter Ended		Half year	Γ	Year Ended	9	uarter Ended		Half year	Ended	Year Ended
Exercise from Operations   Control Protections   Control Protect	တ် ဠိ		30.09.2020 (Unaudited)	30.06.2020 (Unaudited)	30.09.2019 (Unaudited)	ج ۾	2019 ited)	31.03.2020 (Audited)	30.09.2020 (Unaudited)	30.06.2020 (Unaudited)	30.09.2019 (Unaudited)	30.09.2020 (Unaudited)	2019 ited)	31.03.2020 (Audited)
Control transmission	_	Income from Operations	0000	150	0.000	50.500	00 3002	90 000	0.00	00000	1400.07	1010	4	0000
Total Income (a+b)   Total Comprehensive Number of the Annual Income (a+b)   Total Comprehensive Number of the Annual Income (a+b)   Total Comprehensive Number of National		a) Revenue from Operations b) Other Income / (Loss)	2,592.48	18.48	24.54	29.84	29:090/	136.15	17.57	18.78	25.93	36.35	70.19	139.31
Expension comparison		Total Income (a+b)	2703.84	2231.22	3878.32	4935.07	7730.70	15633.13	3177.15	2357.11	4126.20	5534.26	8181.52	16340.14
December concurred   1984 91   1904 44   1166 68   1185 36   2007 54   4180 14   6175 50   6136 59   1385 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   5186 50   518	7													
Deprecation of marked goods,   CA 050   CA 020		a) Cost of materials consumed	894.91	900.45	1186.98	1795.36	2007.64	4190.14	719.86	675.50	958.99	1395.36	1569.90	3285.25
work - in-progress and stock-n-rase         330.56         303.13         320.16         633.69         617.66         1327.06         399.87         445.76         888.77         840.13         170         445.76         445.76         888.77         445.76         90.13         170         185.29         300.10         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170         170		b) Changes in inventories of finished goods.	(24.09)	(132.43)	39.33	(156.52)	(33.66)	(85.27)	(89.15)	(165.55)	(11.90)	(254.70)	(121.45)	(137.15)
Development of the period of		work - in - progress and stock-in- trade	330.56	303.13	320.16	633.69	617.96	1327.08	492.90	393.87	445.76	886,77	840,13	1732.85
Control Experience   136.37   131.12   136.69   267.40   272.81   157.59   157.58   157.58   157.58   157.58   157.58   157.59   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58   157.58		d) Finance costs	198.94	150.74	195.29	349.68	386.62	772.19	249.76	193.61	275.51	443.37	531.07	1065.81
1204 68   956 08   1913 60   2162 72   2256 48   8442 60   1593 60   1593 60   2162 72   2256 48   940 60   1594 60   1913 60   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 72   2162 7		e) Depreciation and amortisation expense	136.37	131.12	136.69	267.49	278.11	549.16	157.58	151.81	159.07	309.39	322.86	640.99
Total Expenses  Total Expenses  Total Expenses  Total Expenses  Total Expenses  Total Expenses  Extraordinary items and tax (1-2)  Extraordinary items and t		f) Other expenses	1204.65	928.08	1913.60	2162.73	4236.44	8442.05	1524.37	1178.55	2238.58	2702.92	4875.49	9612.09
Profit (Loss) before exceptional and tax (1-2)  Exceptional idens  Exceptional and tax (1-2)  Exceptional idens  Profit (Loss) before extraordinary items and tax (1-2)  Extraordinary items		Total Expenses	2741.34	2311.09	3792.05	5052.43	7493.11	15195.34	3055.32	2427.80	4066.01	5483.12	8018.00	16199.84
Exceptional items         Exceptional items         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002)         (002) <t< th=""><th>ო</th><th></th><th>(37.50)</th><th>(79.86)</th><th>86.27</th><th>(117.36)</th><th>237.59</th><th>437.79</th><th>121.83</th><th>(70.69)</th><th>60.19</th><th>51.14</th><th>163.52</th><th>140.30</th></t<>	ო		(37.50)	(79.86)	86.27	(117.36)	237.59	437.79	121.83	(70.69)	60.19	51.14	163.52	140.30
Profit (Loss) before extraordinary items and (37.50) (79.86) 86.27 (117.36) 237.59 437.79 (70.69) 60.21 51.14 518.74 51.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.74 518.7	4		•		•	٠	•	,	1	•	(0.02)	,	(355.22)	(487.32)
Extraordinary Items Profity (Loss) before tax (5-6)  1ax Expenses  1ax E	•				86.27	(117.36)	237.59	437.79	121.83	(70.69)	60.21	51.14	518.74	627.62
Tax Expenses         One of the Loss) before tax (5-6)         (77.36)         86.27         (117.36)         67.62         15.48         437.79         121.83         (70.69)         60.21         51.14         51.14         51.14         51.14         51.14         51.14         51.14         51.14         51.14         51.14         451.12           Tax Expenses         0.00         0.00         20.97         0.00         20.97         0.09         67.62         15.48         70.69         39.24         51.14         451.12           Net Profit (Loss) after Tax for the Period (7-10)         (79.86)         65.30         (117.36)         168.97         422.31         121.83         (70.69)         39.24         51.14         451.12           Other Comprehensive Income net of taxes         (79.86)         65.30         (117.36)         168.97         409.04         121.83         (70.69)         39.24         51.14         451.12           (9.40)         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00	φ		1	•	,	•	•	1	•	,	•	1	•	1
Tax Expenses         0.00         0.00         20.97         0.00         67.62         15.48         20.31         12.48         20.97         67.62           Net Profit (Loss) after Tax for the period (7-bit)         (37.50)         (79.86)         65.30         (117.36)         169.97         422.31         121.83         (70.69)         39.24         51.14         451.12           Nother Comprehensive Income net of taxes         (37.50)         (79.86)         65.30         (117.36)         169.97         409.04         121.83         (70.69)         39.24         51.14         451.12           Other Comprehensive Income net of taxes         (37.50)         (73.86)         65.30         (117.36)         169.97         409.04         121.83         (70.69)         39.24         51.14         451.12           Paid Uperaty Share Capital (Face Value of Sature of Rs.10t- each)         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2	7		(37.50)	(79.86)	86.27	(117.36)	237.59	437.79	121.83	(70.69)	60.21	51.14	518.74	627.62
Net Profit (Loss) after Tax for the period (7- (37.50) (79.86) 66.30 (117.36) 169.97 (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (13.27) (			00.00	0.00	20.97	0.00	67.62	15.48	,	,	20.97	t	67.62	19.88
Other Comprehensive Income net of taxes  Total Comprehensive Income net of taxes  Total Comprehensive Income net of taxes  Total Comprehensive Income net of taxes  (37.50) (79.86) (65.30) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117.36) (117	<b>о</b>				65.30	(117.36)	169.97	422.31	121.83	(70.69)		51.14	451.12	807.74
Total Comprehensive Income for the Period (37.50) (79.86) 65.30 (117.36) 169.97 409.04 121.83 (70.69) 39.24 51.14 451.12 59 (9+10)  Paid up Equity Share Capital (Face Value of Rs. 10/- each)  Earning per equity share of Rs. 10/- each)  (not annualised): (0.17) (0.36) 0.29 (0.53) 0.77 (1.91 0.55 (0.32) 0.18 0.23 2.04	5			1	'	,	,	(13.27)	٠	•	•	•	•	(13.27)
Paid up Equity Share Capital (Face Value of Rs. 10/- each)         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         2216.00         <			(37.50)	(79.86)			169.97	409.04	121.83	(70.69)		51.14	451.12	594.47
Earning per equity share of Rs.10 <i>i</i> - each)  (not annualised): (no	- 12		2216.00	2216.00	2216.00	2216.00	2216.00		2216.00	2216.00	2216.00	2216.00	2216.00	2216.00
(0.17) (0.36) (0.29 (0.53) (0.77 (1.91 (0.55 (0.32) (0.18 (0.23 2.04 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.19 (0.	Ψ.													
(0.17) (0.36) 0.29 (0.53) 0.77 1.91 0.55 (0.32) 0.18 0.23 2.04		(i) Basic	(0.17)				0.77	1.91	0.55	(0.32)		0.23	2.04	2.74
		(ii) Diluted	(0.17)				0.77	1.91	0.55	(0.32)		0.23	2.04	2.74

### Notes:

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<sup>1.</sup> The above Unaudited Financial Results were reviewed by the Audit Committee and have been approved by the Board of Directors at their meeting held on 12th November, 2020. Limited review of the results as required under Regulation 2015, have been carried out by the Statutory Auditors of the Company.

<sup>2.</sup> The Consolidated results include the financial results of the following subsidiaries viz. Meghalaya Minerals & Mines Limited (MMML), Cement International Limited (QLL), Badarpur Energy Private Limited (BEPLA) Ecompany Private Limited (STCPL) and Valley Strong Cement (Assam) Limited (WSCAN) The Company Private Limited (CTCPL), Singlacherra Tea Company Private Limited (STCPL) and Valley Strong Cement (Assam) Limited (WSCAN) The Company Private Limited (BEPLA) Ecompany Limited (WSCAN) The Company Private Limited (BEPLA) Ecompany Limited (WSCAN) The Company Private Limited (BEPLA) Ecompany Limited (BEPLA) Ecompany Limited (BEPLA) Ecompany Limited (WSCAN) The Company Limited (BEPLA) Ecompany Limited (BEPLA) Ecomp

The company and its subsidaries have made detailed assessment of its liquidity position for the next year and the recoverability and carrying value of its assets including property, plant and equipment. Based on current indicators of future economic part its expected to recover the carrying value of of these assets and management of the company does not forse any risks in the Group's ability to continue as going concern and meeting its liabilities. It will continue to closely monitor any major changes arising due to future economic conditions and it's impact on the business. 3. The business operations of the company and its subsidaries were impacted due to temporary shutdown of the plant following nationwide lockdown announced by the Government in view of COVID-19 pandemic and stiff restrictions on vehicular movement etc. Accordingly, sales volume for the quarter / period ended 30th September 2020 has been impacted and therefore, the results for the current quarter are not comparable to previous corresponding period results.

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

For Barsk Velicy Centents Limited

By Order of the Board

Kamakhya Chamaria V. (Vice Chairman & Managing Director)

Place: New Delhi Date: 12.11.2020

### UNAUDITED STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lakhs)

S.No.	Particulars	STANDA	LONE	CONSOL	(Rs. in Lakhs)
51.101	A TO VALUE O		***************************************		
		As on 30.09.2020	As on	As on	As or
		1	31.03.2020	30.09.2020	31.03.2020
A	ASSETS	(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Non-Current Assets				
	Property, Plant and Equipment	10,094.52	10,330.66	18,708.21	18,901.79
	Capital Work-in-progress	1,660.99	1,475.23	1,684.28	1,498.48
	Intangible Assets	7.13	13.91	7.13	13.91
	Investment in Subsidaries and others	3,815.95	3,815.95	10.94	10.94
	Loan	*			-
	Other Financial Assets	337.25	223.60	393.49	279.84
	Deferred tax Assets (Net)	303.13	303.13	478.62	478.62
	Other Non-Current Assets	389.81	358.60	763.47	732.26
	Total Non-Current Assets	16,608.78	16,521.08	22,046.14	21,915.84
2	Current Assets				
_	Inventories	1,646.87	1,213.98	2,098.78	1,579.93
	Financial Assets	1,010.01	1,213.70	2,070.70	1,577.75
	Trade Receivables	1,279.54	1,317.55	1,435.39	1,350.39
	Cash and Cash Equivalents	22.28	102.59	62.04	173.71
	Other Bank Balances	130.29	110.08	147.71	127.49
	Loans	252.65	214.47	- 147.71	127.47
	Others financial assets	13.15	13.19	17.05	17.19
	Other Current Assets	2,422.66	2,515.77	2,555.38	2,641.96
	Total Current Assets	5,767.44	5,487.63	6,316.35	5,890.67
	TOTAL ASSETS	22,376.22	22,008.71	28,362.50	27,806.51
В	EQUITY AND LIABILITES				
	Equity				
	Equity Share capital	2,216.00	2,216.00	2,216.00	2,216.00
	Other equity	6,536.96	6,654.32	9,369.47	9,318.33
[	Total Equity	8,752.96	8,870.32	11,585.47	11,534.33
[	Liabilities				
1	Non-Current Liabilities				
	Financial Liabilities				
ſ	Borrowings	4,896.70	5,223.77	6,460.40	6,833.41
ſ	Other Financial Liabilities	468.03	492.94	483.03	502.94
ſ	Employee Benefit Obligation	109.69	109.69	112.61	112.49
	Other Non-Current Liabilities	107.14	111.80	120.36	125.60
•	Total Non-Current Liabilities	5,581.57	5,938.20	7,176.40	7574.43
2	Current Liabilities				
	Financial Liabilities				
Ī	Borrowings	2,605.01	2,498.55	3,294.63	3,147.28
Ī	Trade Payables	2,580.50	2,513.69	2,569.94	2,425.38
ľ	Other Financial Liabilities	746.44	589.40	1,057.01	882.74
l li	Employee Benefit Obligation	36.10	28.05	40.56	32.28
-	Other Current Liabilities	2,073.65	1,542.25	2,638.48	2,180.44
ļ	Current Tax Liabilities (net)	-,	28.26	-7 3	29.63
l (					
	Fotal Current Liabilities	8,041.70	7,200.20	9,600.63	8,697.75

For Barak Valley Cements Limited



### BARAK VALLEY CEMENTS LIMITED

Debendra Nagar, Jhoombasti, P.O. Badarpurghat, Badarpurghat, Karimganj, Assam-788803

### Statement of Cash Flow for the period ended 30th September ' 2020

(Rs. In Lakhs)

		Stand	lalone	Conso	(Rs. In Lakhs) lidated
S.no.	Particulars	Haif year ended 30.09.2020 (Unaudited)	30.09.2019	30.09.2020	
A.	CASH FLOW FROM OPERATING ACTIVITIES:				
	Net Profit before Tax and exceptional items	(117.36)	237.59	51.14	518.74
	Adjustment for:				
	Add: Depreciation & Misc. expenditure	267.49	278.11	309.39	322.86
	Interest & finance charges	349.68	386.62	443.37	531.07
	Operating Profit before working capital changes	499.81	902.32	803.90	1,372.67
	Adjustment for change in:				
	Trade and other Receivable	(72.10)	(1,928.57)	(163.35)	(1,277.62)
	Inventories	(432.88)	401.64	(518.85)	373.37
	Trade & other payable	841.50	985.05	903.00	(357.35)
	Cash generated from Operations	836.33	360.44	1,024.69	111.07
	Direct Taxes Paid	-	(67.62)	-	(48.91)
	Prior period adjustments / Exceptional Items	-	-	-	-
	Net Cash Flow from operating activities	836.33	292.82	1,024.69	62.16
	CASH FLOW FROM INVESTING ACTIVITIES: (Purchase)/ Sales of Property, plant and equipment (Purchase)/ Sales of Investments	(210.34)	(350.96) -	(294.84)	(425.42)
		(210.34)	(350.96)	(294.84)	(425.42)
c.	CASH FLOW FROM FINANCING ACTIVITIES:				
	Increase in Long term Bank & Other borrowings	(356.63)	59.56	(398.15)	510.42
	Interest and finance charges paid	(349.68)	(386.62)	(443.37)	(531.07)
		(706.31)	(327.06)	(841.52)	(20.65)
	NET INCREASE / (DECREASE) IN CASH AND CASH				
	EQUIVALENTS (A+B+C)	(80.31)	(385.20)	(111.66)	(383.91)
	Add:- Opening Balance of cash & Cash Equivalents	102,59	431.40	173.71	469.15
	Cash & Cash Equivalents at the Closing of the year	22.28	46.20	62.04	85.24

For Barak Valley Cements Limited

Vice Chairman & Managing Director

#### Statement of Consolidated Segment Revenue, Results and Capital Employed for the Quarter/ Half year ended 30th September 2020

(Rs. in Lakhs)

				CONSOL	IDATED		TO DE SOURCE DE LA CONTRACTION DEL CONTRACTION DE LA CONTRACTION D
S.No.	Particulars Particulars	Quarter Ended 30.09.2020 (Unaudited)	Quarter Ended 30.06.2020 (Unaudited)	Quarter Ended 30.09.2019 (Unaudited)	Half year ended 30.09.2020 (Unaudited)	Half year ended 30.09.2019 (Unaudited)	Year Ended 31.03.2020 (Audited)
1	Segment Revenue:						***************************************
	a) Cement	2,692.49	2,212.74	3,853.78	4,905.23	7,665.62	15,496.98
	b) Unallocated	467.09	125.59	246.49	592.68	445.71	703.85
	Total	3,159.58	2,338.33	4,100.27	5,497.91	8,111.33	16,200.83
	Less: Inter Segment Revenue		-	-		-	+
	Gross Revenue from Operations	3,159.58	2,338.33	4,100.27	5,497.91	8,111.33	16,200.83
2	Segment Results before Tax & Finance Cost:						
	a) Cement	147.33	70.87	273.00	218.21	601.46	1,171.11
	b) Unallocated	220.69	51.29	64.79	271.98	95.05	37.55
	Total	368.03	122.16	337.79	490.19	696.51	1,208.66
	Less: (i) Finance Cost	249.76	193.61	275.51	443.37	531.07	1,085.81
	(ii) Other exceptional items	-		- 1		(355.22)	(487.32)
	(iii) Other unallocable expenses (net)	(3.56)	(0.76)	2.09	(4.32)	1.92	2.55
	Total Profit/(Loss) Before Tax	121.83	(70.69)	60.19	51.14	518.74	627.62
3	Segment Assets :						
	a) Cement	18.843.06	17,963.72	18,150.98	18,843.06	18,150.98	18,517,06
	b) Unallocated	9,519.44	9,863.37	9,621.45	9,519.44	9,621.45	9,289.45
	Total	28,362.50	27,827.10	27,772.43	28,362.50	27,772.43	27,806.51
4	Segment Liabilities :						
	a) Cement Division	12,971.27	12,428.31	12,025.10	12,971,27	12,025,10	11,856,04
	b) Unallocated	3,805,76	3,935.14	4,356.35	3,805.76	4,356.35	4,416.14
	Total	16,777.02	16,363.45	16,381.45	16,777.02	16,381.45	16,272.18
5	Capital Employed :						
	a) Cement Division	5,871.79	5.535.41	6,125.88	5,871.79	6,125.88	6,661.03
	b) Unallocated	5,713.68	5,928.24	5,265.10	5,713.68	5,265.10	4,873.31
	Total	11,585.47	11,463.65	11,390.98	11,585.47	11,390.98	11,534.33

#### Notes:

1 On Standalone basis, the company deals in only one Segment i.e. Cement manufacturing and there is no separate reportable segment.

By Order of the Board,
For Barak Valley Coments Lidmited

Kamakhya Chamaria

(Vice Chairman & Managing Director) irecto

Place : New Delhi Date : 12.11.2020





ISO 9001:2015 CERT. No.:



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CIN: L01403AS1999PLC005741

QAC/R91/1941

ANNEXURE-A

DISCLOSURE FOR THE PROPOSED SALE OF 100 % EQUITY INVESTMENT HELD IN GOOMBIRA TEA COMPANY LIMITED, A WHOLLY OWNED MATERIAL SUBSIDIARY COMPANY

The state of the s	The amount and percentage of the turnover or revenue or income and net worth contributed by such unit or division of the listed entity during the last financial year	Name of the Wholly Owned Material Subsidiary: Goombira Tea Company Limited  1. Revenue from Operations (Net) for the Financial Year 2019-20: Rs. 630.32 Lakhs (3.89% of Consolidated Revenue from Operations of the Company for the Financial Year 2019-20)  2. Net Worth as on 31st March, 2020: Rs. 1838.38 Lakhs (15.94% of Consolidated Net Worth of the Company as on 31st March, 2020)
2	Date on which the agreement for sale has been entered into	The agreement is yet to be executed subject to approval of Shareholders in the ensuing Annual General Meeting. Once executed, intimation regarding the same shall be given to Stock Exchange.
3	The expected date of completion of sale/disposal	The expected date of completion of Divestment of Equity Investment held in Wholly Owned Subsidiary shall be intimated once the necessary Agreement is executed.
4	Consideration received from such sale/disposal	The consideration for divestment of Equity Investment held in Wholly Owned Subsidiary is based on Independent Valuation Report. The consideration will be received post execution of necessary Agreement and completion of Share Transfer formalities.
5	Brief details of buyers and whether any of the buyers belong to the promoter/ promoter group/group companies. If yes, details thereof	The name of the Buyer is Sushil Kumar Sharma and its associates  The Buyer does not belong to the promoter/promoter group of Barak Valley Cements Limited.
6	Whether the transaction would fall within related party transactions? If yes, whether the same is done at "arms length."	transactions.
7	Additionally, in case of a slump sale, indicative disclosures provided for amalgamation/merger, shall be disclosed by the listed entity with respect to such slum sale.	Not Applicable

For Barak Valley Cements Limited



Vice Chairman & Managing Director





281, Deepali, Pitam Pura, Delhi-34 Tel.: +91-11-27033828 / 829 Fax: +91-11-27033830 E-mail: delhi@barakcement.com • Website: www.barakcement.com CIN: L01403AS1999PLC005741

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ANNEXURE-B

DISCLOSURE FOR THE PROPOSED SALE OF 100 % EQUITY INVESTMENT HELD IN SINGLACHERRA TEA COMPANY PRIVATE LIMITED, A WHOLLY OWNED SUBSIDIARY COMPANY

Î	The amount and percentage of the turnover or revenue or income and net worth contributed by such unit or division of the listed entity during the last financial year	Name of the Wholly Owned Material Subsidiary: Singlacherra Tea Company Private Limited  1. Revenue from Operations (Net) for the Financial Year 2019-20: Rs. 87 Lakhs (0.54% of Consolidated Revenue from Operations of the Company for the Financial Year 2019-20)  2. Net Worth as on 31st March, 2020: Rs. 735.27 Lakhs (6.37% of Consolidated Net Worth of the Company as on 31st March, 2020)
2	Date on which the agreement for sale has been entered into	The agreement is yet to be executed. Once executed, intimation regarding the same shall be given to Stock Exchange.
3	The expected date of completion of sale/disposal	Investment held in Wholly Owned Subsidiary shall be intimated once the necessary Agreement is executed.
4	Consideration received from such sale/disposal	The consideration for divestment of Equity Investment held in Wholly Owned Subsidiary is based on Independent Valuation Report. The consideration will be received post execution of necessary Agreement and completion of Share Transfer formalities.
5	Brief details of buyers and whether any of the buyers belong to the promoter/ promoter group/group companies. If yes, details thereof	The name of the Buyer is Sushil Kumar Sharma and its associates  The Buyer does not belong to the promoter/promoter group of Barak Valley Cements Limited.
6	Whether the transaction would fall within related party transactions? If yes, whether the same is done at "arms length."	The transaction does not fall within related party transactions.
7	Additionally, in case of a slump sale, indicative disclosures provided for amalgamation/merger, shall be disclosed by the listed entity with respect to such slum sale.	Not Applicable

For Barak Valley Cements Limited

Bravais.

Vice Chairman & Managing Director

REGD. OFFICE & WORKS : Debendra Nagar, Jhoom Basti, P.O. Badarpur Ghat, Distt. : Karimganj-788803 (Assam)
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CIN: L01403AS1999PLC005741

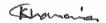


ANNEXURE-C

DISCLOSURE FOR THE PROPOSED SALE OF 100 % EQUITY INVESTMENT HELD IN CHARGOLA TEA COMPANY PRIVATE LIMITED, A WHOLLY OWNED SUBSIDIARY COMPANY

L	The amount and percentage of the turnover or revenue or income and net worth contributed by such unit or division of the listed entity during the last financial year	Name of the Wholly Owned Material Subsidiary: Chargola Tea Company Private Limited  1. Revenue from Operations (Net) for the Financial Year 2019-20: Rs. 11.33 Lakhs (0.07% of Consolidated Revenue from Operations of the Company for the Financial Year 2019-20)  2. Net Worth as on 31 <sup>st</sup> March, 2020: Rs. 735.27 Lakhs (4.76% of Consolidated Net Worth of the Company as on 31 <sup>st</sup> March, 2020)
2	Date on which the agreement for sale has been entered into	intimation regarding the same shall be given to Stock Exchange.
3	The expected date of completion of sale/disposal	The expected date of completion of Divestment of Equity Investment held in Wholly Owned Subsidiary shall be intimated once the necessary Agreement is executed.
4	Consideration received from such sale/disposal	The consideration for divestment of Equity Investment held in Wholly Owned Subsidiary is based on Independent Valuation Report. The consideration will be received post execution of necessary Agreement and completion of Share Transfer formalities.
5	Brief details of buyers and whether any of the buyers belong to the promoter/ promoter group/group companies. If yes, details thereof	The name of the Buyer is Sushil Kumar Sharma and its associates  The Buyer does not belong to the promoter/promoter group of Barak Valley Cements Limited.
6	Whether the transaction would fall within related party transactions? If yes, whether the same is done at "arms length."	The transaction does not fall within related party transactions.
7	Additionally, in case of a slump sale, indicative disclosures provided for amalgamation/merger, shall be disclosed by the listed entity with respect to such slum sale.	Not Applicable

For Barak Valley Cements Limited



Vice Chairman & Managing Directe

REGD. OFFICE & WORKS : Debendra Nagar, Jhoom Basti, P.O. Badarpur Ghat, Distt. : Karimganj-788803 (Assam)
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