



# BARAK VALLEY CEMENTS LTD.

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



ISO 9001 : 2008 CERT. No.:  
QAC/R91/1941

Ref: 1302/BVCL/2018-19

February 13, 2019

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: Submission of Unaudited financial results of the Company for the Third Quarter & Nine Months ended December 31, 2018**

Dear Sir,

Further to our letter dated February 02, 2019 and 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 13th February, 2019, had considered and approved the Unaudited Standalone Financial Results for the Third Quarter & Nine Months ended 31st December, 2018.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the following:

1. Unaudited Standalone Financial results for the Quarter ended 31st December, 2018.
2. Limited Review Report furnished by the Statutory Auditors in respect of **Un-audited Standalone Quarterly Financial Results** for the Third quarter and Nine Months ended 31<sup>st</sup> December, 2018

The above information is also available on the website of the Company: [www.barakcement.com](http://www.barakcement.com)

You are therefore, requested to take this in your official records and oblige.

Thanking You,

**For BARAK VALLEY CEMENTS LIMITED**  
For Barak Valley Cements Limited

(Kamakhya Chamarla)  
Vice-Chairman & Managing Director



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(Rs. in Lakhs)

## Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months ended 31st December, 2018.

S. no.	Particulars	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31.12.2018 (Unaudited)	30.09.2018 (Unaudited)	31.12.2017 (Unaudited)	31.12.2018 (Unaudited)	31.12.2017 (Unaudited)	31.03.2018 (Audited)
1	<b>Income:</b>						
	Revenue from Operations	3,130.00	3,563.32	3,785.30	10,113.94	10,637.60	15,178.64
2	Other Income / (Loss)	15.29	11.10	-	42.02	-	70.29
3	<b>Total Income ( 1+2)</b>	<b>3,145.29</b>	<b>3,574.42</b>	<b>3,785.30</b>	<b>10,155.96</b>	<b>10,637.60</b>	<b>15,248.93</b>
4	<b>Expenses :</b>						
	a) Cost of materials consumed	662.80	1,057.89	848.72	2,602.54	2759.43	3895.40
	b) Changes in inventories of finished goods, stock-in- trade and work in progress	98.37	75.12	(47.80)	(73.20)	(271.83)	64.64
	c) Employee benefits expense	311.48	243.87	257.94	860.65	763.41	1026.72
	d) Finance costs	224.14	156.21	200.33	576.65	601.66	929.88
	e) Depreciation and amortisation expense	195.31	145.57	149.32	486.46	452.45	601.74
	f) Excise duty	-	-	-	-	206.10	206.10
	g) Other expenses	1,515.67	1,856.43	2,226.63	5,421.92	5855.82	8170.23
	<b>Total Expenses (4)</b>	<b>3,007.77</b>	<b>3,535.09</b>	<b>3,635.14</b>	<b>9,875.02</b>	<b>10,367.04</b>	<b>14,894.71</b>
5	<b>Profit / (Loss) before exceptional items and tax (3-4)</b>	<b>137.52</b>	<b>39.33</b>	<b>150.16</b>	<b>280.94</b>	<b>270.56</b>	<b>354.22</b>
6	Exceptional items	(2.62)	-	-	-	-	0.20
7	<b>Profit/ (Loss) before tax (5-6)</b>	<b>140.14</b>	<b>39.33</b>	<b>150.16</b>	<b>280.94</b>	<b>270.56</b>	<b>354.02</b>
8	Tax Expense (Net of deferred tax)	86.39	13.55	-	103.18	-	71.11
9	<b>Net Profit / (Loss) for the period from continuing operations ( 7-8)</b>	<b>53.75</b>	<b>25.78</b>	<b>150.16</b>	<b>177.76</b>	<b>270.56</b>	<b>282.91</b>
10	Profit / (Loss) from discontinuing operations	-	-	-	-	-	-
11	Tax expenses of discontinuing operations	-	-	-	-	-	-
12	Profit/ (Loss) from Discontinuing operations (after tax) (10-11)	-	-	-	-	-	-
13	<b>Net Profit/ (Loss) for the period (9+12)</b>	<b>53.75</b>	<b>25.78</b>	<b>150.16</b>	<b>177.76</b>	<b>270.56</b>	<b>282.91</b>
14	Other Comprehensive Income (net of taxes)	-	-	2.08	-	2.11	0.19
15	<b>Total Comprehensive Income for the period (13+14)</b>	<b>53.75</b>	<b>25.78</b>	<b>152.24</b>	<b>177.76</b>	<b>272.67</b>	<b>283.10</b>
16	<b>Paid up Equity Share Capital (Face value of Rs. 10/- each)</b>	<b>2216.00</b>	<b>2216.00</b>	<b>2216.00</b>	<b>2216.00</b>	<b>2216.00</b>	<b>2216.00</b>
17	Earning per equity share of Rs. 10/- each for continuing operations (not annualised):						
	(i) Basic	0.24	0.12	0.69	0.80	1.23	1.28
	(ii) Diluted	0.24	0.12	0.69	0.80	1.23	1.28

For Barak Valley Cements Limited

*Rohan*

Chairman & Managing Director



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1. The above financial statements have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 13th February' 2019 in requirement of Regulation 33 of SEBI (LODR) regulations, 2015. A limited review of the above results has been carried out by the Statutory Auditors of the company.
2. Subsequent to introduction of Goods and Service Tax (GST) w.e.f. 1st July' 2017, Revenue is required to be disclosed net of GST. Accordingly, the figures of Revenue from operations for the nine months period ended 31st December 2018 is not comparable with that of corresponding previous period.
3. Figures of the previous period have been regrouped and reclassified to confirm to the classification of current period, wherever considered necessary.
4. There is no separate reportable segment as required by IND AS - 108 'Operating Segment'.

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

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

Place : New Delhi  
Date : 13.02.2019

## Limited Review Report

To  
The Board of Directors  
Barak Valley Cements Limited  
202, Royal View, B.K. Kakoti Road,  
Ulubari, Guwahati, Assam-781007

### LIMITED REVIEW REPORT ON UNAUDITED FINANCIAL RESULTS FOR THE THIRD QUARTER ENDED DECEMBER 31, 2018 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 Third quarter ended 31<sup>st</sup> December, 2018, 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. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on February 13, 2019. 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 provides 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 i.e. Indian Accounting Standard (Ind AS) prescribed under Section 133 of Companies Act, 2013 read with the Rule 7 of the Companies (Accounts) Rules, 2014 (as amended) and SEBI Circulars CIR/CFD/CMD/15/2015



dated November 30, 2015 and CIR/CFD/FAC/62/2016 dated July 5, 2016, and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For P.K.Lakhani & Co.**  
Chartered Accountants  
FRNo. 014682N

*Anjali*



Anjali Yadav  
Partner  
M.No. 519203  
Place: Gurgaon  
Date-13<sup>th</sup> February, 2019