



# 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



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

CIN:L01403AS1999PLC005741  
(Rs. in Lakhs)

## Un-audited Standalone Financial Results for the Quarter/ Period ended 31st December, 2014

S. no.	Particulars	QUARTER ENDED (Unaudited)			NINE MONTHS PERIOD ENDED (Unaudited)		YEAR ENDED (Audited)
		31.12.2014	30.09.2014	31.12.2013	31.12.2014	31.12.2013	31.03.2014
<b>1</b>	<b>Income from Operations</b>						
	a) Net Sales/income from operations (Net of excise duty)	3202.41	2785.62	2117.82	9229.51	6904.72	10323.34
	b) Other operating income	11.19	9.09	10.43	33.77	24.62	37.54
	<b>Total Income from operations (net)</b>	<b>3213.60</b>	<b>2794.71</b>	<b>2128.25</b>	<b>9263.28</b>	<b>6929.34</b>	<b>10360.88</b>
<b>2</b>	<b>Expenses</b>						
	a) Cost of material consumed	734.99	586.85	496.33	2042.19	1627.95	2452.48
	b) Changes in inventories of finished goods, work - in - progress and stock-in- trade	(22.90)	(43.29)	386.58	(41.75)	(63.63)	(29.53)
	c) Employee benefits expense	243.22	246.58	237.70	714.51	719.88	1000.88
	d) Transportation Cost	646.16	618.50	436.70	1919.81	1472.34	2086.78
	e) Depreciation and amortisation expense	119.80	119.64	124.18	358.74	369.91	493.84
	f) Other expenses	1168.59	1110.74	446.77	3433.45	2608.44	3664.57
	<b>Total Expenses</b>	<b>2889.86</b>	<b>2639.02</b>	<b>2128.26</b>	<b>8426.95</b>	<b>6734.89</b>	<b>9669.02</b>
<b>3</b>	<b>Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)</b>	<b>323.74</b>	<b>155.69</b>	<b>(0.01)</b>	<b>836.33</b>	<b>194.45</b>	<b>691.86</b>
<b>4</b>	<b>Other Income</b>	<b>41.25</b>	<b>16.31</b>	<b>5.17</b>	<b>58.14</b>	<b>14.14</b>	<b>27.64</b>
<b>5</b>	<b>Profit/ (Loss) from ordinary activities before finance costs and exceptional item (3+4)</b>	<b>364.99</b>	<b>172.00</b>	<b>5.16</b>	<b>894.47</b>	<b>208.59</b>	<b>719.50</b>
<b>6</b>	<b>Finance costs</b>	<b>228.75</b>	<b>160.63</b>	<b>205.47</b>	<b>575.55</b>	<b>594.53</b>	<b>792.49</b>
<b>7</b>	<b>Profit/ (Loss) from ordinary activities after finance costs but before exceptional items (5+6)</b>	<b>136.24</b>	<b>11.37</b>	<b>(200.31)</b>	<b>318.92</b>	<b>(385.94)</b>	<b>(72.99)</b>
<b>8</b>	<b>Exceptional items</b>	-	-	-	-	-	(12.04)
<b>9</b>	<b>Profit/ (Loss) from Ordinary Activities before tax (7+8)</b>	<b>136.24</b>	<b>11.37</b>	<b>(200.31)</b>	<b>318.92</b>	<b>(385.94)</b>	<b>(85.03)</b>
<b>10</b>	<b>Tax Expense (Net of MAT)</b>	-	-	-	-	-	(20.66)
<b>11</b>	<b>Net Profit/ (Loss) from ordinary activities, after Tax (9+10)</b>	<b>136.24</b>	<b>11.37</b>	<b>(200.31)</b>	<b>318.92</b>	<b>(385.94)</b>	<b>(64.37)</b>
<b>12</b>	<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>
<b>13</b>	<b>Reserve excluding Revaluation Reserves</b>	<b>6338.45</b>	<b>6,202.20</b>	<b>5,697.96</b>	<b>6,338.45</b>	<b>5,697.96</b>	<b>6,019.53</b>
<b>14</b>	<b>Earning per share of Rs.10/- each) (not annualised):</b>						
	(a) Basic	0.61	0.05	(0.90)	1.44	(1.74)	(0.29)
	(b) Diluted	0.61	0.05	(0.90)	1.44	(1.74)	(0.29)

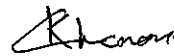
For Barak Valley Cements Limited

Vice Chairman & Managing Director

PARTICULAR OF SHAREHOLDING							
1	<u>Public shareholding</u>						
	- Number of Shares	9,079,479	9,079,479	9,079,629	9,079,479	9,079,629	9,079,479
	- Percentage of shareholding	40.97	40.97	40.97	40.97	40.97	40.97
2	<u>Promoters and Promoter Group Shareholding</u>						
	(a) Pledged / Encumbered						
	- Number of Shares	-	-	-	-	-	-
	- Percentage of share (as a% of the total shareholding of promoter and promoter group)	-	-	-	-	-	-
	- Percentage of share (as a% of the total share Capital of the company)	-	-	-	-	-	-
	b) Non - encumbered						
	- Number of Shares	13,080,521	13,080,521	13,080,371	13,080,521	13,080,371	13,080,521
- Percentage of share (as a% of the total shareholding of promoter and promoter group)	100.00	100.00	100.00	100.00	100.00	100.00	
- Percentage of share (as a% of the total share Capital of the company)	59.03	59.03	59.03	59.03	59.03	59.03	

Particulars	Quarter ended 31.12.2014	
	<b>B INVESTOR COMPLAINTS</b>	
Pending at the beginning of the quarter		--- Nil ---
Received during the quarter		--- Nil ---
Disposed of during the quarter		--- Nil ---
Remaining unresolved at the end of the quarter		--- Nil ---

**By Order of the Board**  
For Barak Valley Cements Limited

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

Place : New Delhi  
Date : 13.02.2015



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CIN:L01403AS1999PLG005741 (Rs. 15 Lakhs)

## Un-audited Consolidated Financial Results for the Quarter/ Nine months Period ended 31st December, 2014

S. no.	Particulars	QUARTER ENDED (Unaudited)			NINE MONTHS PERIOD ENDED (Unaudited)		YEAR ENDED (Audited)
		31.12.2014	30.09.2014	31.12.2013	31.12.2014	31.12.2013	31.03.2014
<b>1</b>	<b>Income from Operations</b>						
	a) Net Sales/income from operations (Net of excise duty)	3889.40	3385.29	2646.66	11327.10	8236.67	12385.42
	b) Other operating income	0.92	0.21	0.11	1.13	0.97	6.44
	<b>Total Income from operations (net)</b>	<b>3890.32</b>	<b>3385.50</b>	<b>2646.77</b>	<b>11328.23</b>	<b>8237.64</b>	<b>12391.86</b>
<b>2</b>	<b>Expenses</b>						
	a) Cost of material consumed	812.31	677.06	676.10	2397.68	1962.74	2902.22
	b) Changes in inventories of finished goods, work - in - progress and stock-in- trade	(48.13)	(40.71)	357.26	(67.60)	(191.27)	(39.97)
	c) Employee benefits expense	310.89	338.79	305.99	945.38	910.50	1300.37
	d) Transportation Cost	852.65	766.47	584.96	2506.14	1824.75	2644.87
	e) Power & fuel expenses	893.05	895.33	378.78	2642.31	1932.81	2891.76
	f) Depreciation and amortisation expense	195.03	196.72	207.22	587.56	618.78	819.33
	g) Other expenses	503.13	444.97	163.15	1540.92	1056.34	1492.11
	<b>Total Expenses</b>	<b>3518.93</b>	<b>3278.63</b>	<b>2673.46</b>	<b>10552.39</b>	<b>8114.65</b>	<b>12010.69</b>
	<b>Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)</b>	<b>371.39</b>	<b>106.87</b>	<b>(26.69)</b>	<b>775.84</b>	<b>122.99</b>	<b>381.17</b>
3	Other Income	42.71	16.44	5.16	61.23	14.17	30.16
4	<b>Profit/ (Loss) from ordinary activities before finance costs and exceptional item (3+4)</b>	<b>414.10</b>	<b>123.31</b>	<b>(21.53)</b>	<b>837.07</b>	<b>137.16</b>	<b>411.33</b>
5	Finance costs	326.46	261.56	296.32	864.19	856.40	1153.26
6	<b>Profit/ (Loss) from ordinary activities after finance costs but before exceptional items (5-6)</b>	<b>87.64</b>	<b>(138.25)</b>	<b>(317.85)</b>	<b>(27.12)</b>	<b>(719.24)</b>	<b>(741.93)</b>
7	Exceptional items	(1.69)	-	(0.75)	(2.50)	(13.38)	(38.10)
8	<b>Profit/ (Loss) from Ordinary Activities before tax (7+8)</b>	<b>85.95</b>	<b>(138.25)</b>	<b>(318.60)</b>	<b>(29.62)</b>	<b>(732.62)</b>	<b>(780.03)</b>
9	Tax Expense (Net of MAT)	-	-	-	-	-	(16.07)
10	<b>Net Profit/ (Loss) from ordinary activities, after Tax (9+10)</b>	<b>85.95</b>	<b>(138.25)</b>	<b>(318.60)</b>	<b>(29.62)</b>	<b>(732.62)</b>	<b>(763.96)</b>
11	Paid - up equity share capital (Face Value of Rs. 10/- each)	2216.00	2216.00	2216.00	2216.00	2216.00	2216.00
12	Reserve excluding Revaluation Reserves	3576.93	3490.97	3707.39	3576.93	3707.39	3606.55
13	<b>Earning per share of Rs.10/- each) (not annualised):</b>						
14	(a) Basic	0.39	(0.62)	(1.44)	(0.13)	(3.31)	(3.45)
	(b) Diluted	0.39	(0.62)	(1.44)	(0.13)	(3.31)	(3.45)

For Barak Valley Cements Limited

*[Signature]*

<b>PARTICULAR OF SHAREHOLDING</b>							
<b>1</b>	<b>Public shareholding</b>						
	- Number of Shares	9,079,479	9,079,479	9,079,629	9,079,479	9,079,629	9,079,479
	- Percentage of shareholding	40.97	40.97	40.97	40.97	40.97	40.97
<b>2</b>	<b>Promoters and Promoter Group Shareholding</b>						
	(a) Pledged / Encumbered						
	- Number of Shares	-	-	-	-	-	-
	- Percentage of share (as a% of the total shareholding of promoter and promoter group)	-	-	-	-	-	-
	- Percentage of share (as a% of the total share Capital of the company)	-	-	-	-	-	-
	b) Non - encumbered						
	- Number of Shares	13,080,521	13,080,521	13,080,371	13,080,521	13,080,371	13,080,521
	- Percentage of share (as a% of the total shareholding of promoter and promoter group)	100.00	100.00	100.00	100.00	100.00	100.00
	- Percentage of share (as a% of the total share Capital of the company)	59.03	59.03	59.03	59.03	59.03	59.03

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 2015

2. The Consolidated results prepared in accordance with AS-21 include the financials of following subsidiaries viz. Meghalaya Minerals & Mines Limited (MMML), Cement International Limited (CIL), Badarpur Energy Private Limited (BEPL), Goombira Tea Company Limited (GTCL), Chargola Tea Company Private Limited (CTCPL), Singlacherra Tea Company Private Limited (STCPL) and Valley Strong Cement (Assam) Limited.

3. Figures of the previous period/ quarter have been re-grouped/ recast wherever considered necessary.

4. Figures for standalone financial results of the company are as follows:

S. no.	Particulars	Quarter ended 31.12.2014	Quarter ended 30.09.2014	Quarter ended 31.12.2013	Period ended 31.12.2014	Period ended 31.12.2013	Year ended 31.03.2014
(a)	Net sales / Income from operations	3,213.60	2,794.71	2,128.25	9,263.28	6,929.34	10,360.88
(b)	Profit / (Loss) before tax	136.24	11.37	(200.31)	318.92	(385.94)	(85.03)
(c)	Profit/ (Loss) after tax	136.24	11.37	(200.31)	318.92	(385.94)	(64.37)

5. Investor's Complaints during the quarter ended 31.12.2014 : Opening - Nil, Received : Nil, Resolved : Nil, Closing : Nil .

By Order of the Board  
For Borak Valley Cement Ltd.

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

Place : New Delhi

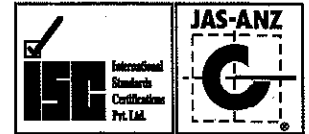
Date : 13.02.2015



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CIN:L01403AS1999PLC005741

## Consolidated Segment -wise Revenue, Results and Capital Employed under clause 41 of the Listing Agreement

(Rs. in Lakhs)

S. no.	Particulars	QUARTER ENDED (Unaudited)			NINE MONTHS PERIOD ENDED (Unaudited)		YEAR ENDED (Audited)
		31.12.2014	30.09.2014	31.12.2013	31.12.2014	31.12.2013	31.03.2014
<b>1</b>	<b>Segment Revenue</b>						
	a) Cement Division	3,701.80	3,297.07	2,622.78	11,025.66	8,158.10	12,151.51
	b) Power Division	-	-	-	-	-	-
	c) Unallocated	188.52	88.43	23.99	302.57	79.64	240.35
	<b>Total</b>	<b>3,890.32</b>	<b>3,385.50</b>	<b>2,646.77</b>	<b>11,328.23</b>	<b>8,237.74</b>	<b>12,391.86</b>
	Less: Inter Segment Revenue	-	-	-	-	-	-
	<b>Net Income from Operations</b>	<b>3,890.32</b>	<b>3,385.50</b>	<b>2,646.77</b>	<b>11,328.23</b>	<b>8,237.74</b>	<b>12,391.86</b>
<b>2</b>	<b>Segment Results :</b>						
	a) Cement Division	420.29	241.48	76.14	1,106.04	300.77	808.89
	b) Power Division	(60.36)	(73.12)	(87.73)	(254.86)	(125.92)	(283.14)
	c) Unallocated	63.76	(57.07)	(10.69)	(16.56)	(20.99)	(91.53)
	<b>Total</b>	<b>423.69</b>	<b>111.29</b>	<b>(22.28)</b>	<b>834.62</b>	<b>153.86</b>	<b>434.22</b>
	Less: (i) Interest	326.46	261.57	296.32	864.19	856.40	1,153.26
	(ii) Other unallocable expenses net off	11.28	(12.03)	0.00	0.05	30.08	60.99
	(iii) Other unallocable income	-	-	-	-	-	-
	<b>Total Profit/ (Loss) Before Tax</b>	<b>85.95</b>	<b>(138.25)</b>	<b>(318.60)</b>	<b>(29.62)</b>	<b>(732.62)</b>	<b>(780.03)</b>
<b>3</b>	<b>Capital Employed :</b>						
	a) Cement Division	3,622.64	3,024.21	1,581.72	3,622.64	1,581.72	2,170.86
	b) Power Division	1,627.72	2,052.75	3,065.29	1,627.72	3,065.29	2,834.29
	c) Unallocated	3,304.11	3,393.34	4,061.29	3,304.11	4,061.29	3,584.27
	<b>Total</b>	<b>8,554.47</b>	<b>8,470.30</b>	<b>8,708.30</b>	<b>8,554.47</b>	<b>8,708.30</b>	<b>8,589.42</b>

Note : 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 Cements Limited

Vice Chairman & Managing Director  
(Kamakhya Chamarla)

Place : New Delhi  
Date : 13.02.2015



## Limited Review Report

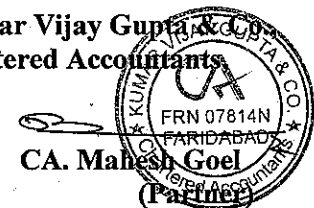
Review Report to  
**Barak Valley Cements Limited**  
202, Royal View, B.K. Kakoti Road,  
Ulubari, Guwahati, Assam-781007

We have reviewed the accompanying statement of un-audited financial results of **Barak Valley Cements Limited** for the Quarter And Nine Months ended 31.12.2014 except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. 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.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, engagements to Review Financial Statements 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 financial statements are free of material misstatement. A review is limited primarily to inquiries 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Kumar Vijay Gupta & Co.  
Chartered Accountants



M. No. 88958

Date : 09.02.2015  
Place : Faridabad