



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: 1402/BVCL/2017-18

February 14, 2018

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

Sub: Submission of Limited Review Report
Ref: Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements)
Regulations, 2015
Scrip Code: 532916

Dear Sir,

With reference to captioned matter and pursuant to the provisions of Regulation 33(3)(a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 please find enclosed herewith the Limited Review Report furnished by the Statutory Auditors of the Company on **Un-audited Standalone Quarterly Financial Results** for the Third quarter and Nine Months ended 31st December, 2017.

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

Vice Chairman & Managing Director

(Kamakhya Chamaria)
Vice-Chairman & Managing Director

Enclosed: As Above



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(Rs. in Lakhs)

Unaudited Standalone Financial Results for the Quarter and Nine Months ended 31st December, 2017

S. no.	Particulars	QUARTER ENDED			NINE MONTHS ENDED	
		31.12.2017 (Unaudited)	30.09.2017 (Unaudited)	31.12.2016 (Unaudited)	31.12.2017 (Unaudited)	31.12.2016 (Unaudited)
1	Revenue from Operations (Net)	3,785.30	2,868.06	2,589.16	10,431.50	8,169.03
2	Other Income / (Loss)	-	-	-	-	0.23
3	Total Revenue (1+2)	3,785.30	2,868.06	2,589.16	10,431.50	8,169.26
4	Expenses :					
	a) Cost of materials consumed	848.72	633.63	559.03	2,759.43	1786.12
	b) Changes in inventories of finished goods, stock-in- trade and work in progress	(47.80)	(176.02)	81.05	(271.83)	127.50
	c) Employee benefits expense	257.94	275.84	196.49	763.41	659.44
	d) Finance costs	200.33	197.16	113.71	601.66	434.28
	e) Depreciation and amortisation expense	149.32	152.07	73.71	452.45	221.11
	f) Other expenses	2,226.63	1,754.57	1433.53	5,855.82	4799.83
	Total Expenses (4)	3,635.14	2,837.25	2,457.52	10,160.94	8,028.28
5	Profit / (Loss) before exceptional items and tax (3-4)	150.16	30.81	131.64	270.56	140.98
6	Exceptional items	-	-	-	-	-
7	Profit/ (Loss) before tax (5-6)	150.16	30.81	131.64	270.56	140.98
8	Tax Expense (Net of MAT)					
	(a) Current Tax (Net of MAT Credit)	-	-	-	-	-
	(b) Deferred Tax	-	-	-	-	-
9	Profit / (Loss) for the period from continuing operations (7-8)	150.16	30.81	131.64	270.56	140.98
10	Profit / (Loss) from discontinuing operations	-	-	-	-	-
11	Tax expenses of discontinuing operations	-	-	-	-	-
12	Profit/ (Loss) from Discontinuing operations (after tax) (10-11)	-	-	-	-	-
13	Profit/ (Loss) for the period (9+12)	150.16	30.81	131.64	270.56	140.98
14	Other Comprehensive Income	2.08	0.03	-	2.11	-
15	Total Comprehensive Income for the period (13+14)	152.24	30.84	131.64	272.67	140.98
16	Paid up Equity Share Capital (Face value of Rs. 10/- each)	2216.00	2216.00	2216.00	2216.00	2216.00
17	Earning per equity share for continuing operations (not annualised):					
	(i) Basic	0.69	0.14	0.59	1.23	0.64
	(ii) Diluted	0.69	0.14	0.59	1.23	0.64

For Barak Valley Cements Limited

R. K. Kakoti

Vice 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 14th February' 2018 in requirement of Regulation 33 of SEBI (LODR) regulations, 2015. A limited review of the financial statements for the quarter and Nine Months ended December 31,2017 have been carried out by the Statutory Auditors of the company.

2. The Company has adopted Indian Accounting Standards (Ind AS) from 01st April, 2017 and has opted to avail the relaxation provided by the SEBI, vide its circular No. CIR/CFD/FAC/62/2016 dated 05th July, 2016 as available to listed companies. Accordingly, the Company has provided Ind AS compliant financial results for the quarter and Nine Months period ended 31st December, 2017 along with the financial results for the corresponding quarter and Nine months ended 31st December, 2016. Further, in accordance with the circular, the results for the quarter / period ended 31st December, 2016 have not been subject to Limited Review or audit. However, the management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of the company's affairs.

3. There are no separate reportable segments as per the Accounting Standard (AS -17) on Segment Reporting.

4. Results for the year ended March 31, 2017 under Ind-AS have not been given as the Company have availed the exemption provided by SEBI circular dated July 05, 2016.

5. There has been no material change in the financial figures for the Quarter / period ended 31st December, 2016 as computed under Indian GAAP and as computed under IND AS, hence no reconciliation in accordance with paragraph 32 of IND AS 101- First time adoption of IND AS has been drawn.

Particulars	Quarter ended 31.12.2016 (Unaudited)	Nine Months ended 31.12.2016 (Unaudited)
Net Profit / (Loss) after tax for the period as per Indian GAAP	131.64	140.98
Net Impact of IND AS adjustments	-	-
Other Comprehensive Income	-	-
Total Comprehensive Income as per IND AS for the period	131.64	140.98

6. Figures of the previous period have been regrouped and reclassified to confirm to the classification of current period, wherever considered necessary.

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

Vice Chairman & Managing Director
Vice Chairman & Managing Director

Place : New Delhi

Date: 14.02.2018

Limited Review Report

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

Report on the Statements of Standalone Financial Results

1. We have reviewed the accompanying statement of Standalone Un-audited financial results of Barak Valley Cements Limited ('the Company'), for the quarter and Nine months ended December 31, 2017 ('the Statement'), 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 modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. As stated in Note 2 to the Statement, the figures for the corresponding quarter and Nine months ended December 31, 2016 as reported in the Statement, have not been subject to 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 14, 2018. 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.
4. 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.



5. 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 Accounting Standards i.e. Indian Accounting Standard (Ind AS) prescribed under Companies Act, 2013 read with the relevant Rule thereunder 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 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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



Anjali Yadav
Partner
M.No. 519203
Place: Gurgaon
Date: 14th February, 2018