



BK BIRLA GROUP OF COMPANIES

# MANGALAM CEMENT LTD.



MANGALAM CEMENT LTD.

MCL/SEC  
February 11, 2023

FAX: 022-22723121/ 22722039/ 22722061 E-mail: corp.relations@bseindia.com  Dy. General Manager, (Deptt. of Corp. Affairs) <b>B. S. E. Ltd.</b> Phiroze Jeejeebhoy Towers, Dalal Street MUMBAI – 400 001  SCRIP CODE: 502157	FAX: 022-26598238/ 26598237 E-mail: cmlist@nse.co.in  Asst. Vice President <b>National Stock Exchange of India Ltd.</b> Exchange Plaza, Bandra Kurla Complex, Bandra (East) MUMBAI – 400 051  SCRIP SYMBOL: MANGLMCEM
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Sub: Un-audited Financial Results for the Quarter & Nine months ended 31<sup>st</sup> December 2022

Dear Sir/Madam,

Pursuant to provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith copy of Un-audited Financial Results of the Company for the quarter & nine months ended 31<sup>st</sup> December, 2022 along with copy of limited review report carried out by Statutory Auditors, M/s. Singhi & Co., Chartered Accountants and approved by the Board of Directors of the Company at its meeting held on 11th February, 2023.

The Board Meeting commenced at 2.05 PM and concluded at 2.54 PM.

Please display the Results and this letter on your Notice Board and also upload the same on your website for the information of the members and investors.

Thanking you,

For: Mangalam Cement Ltd.

Manoj Kumar  
Company Secretary  
Encl.: As Above.

**Regd. Office & Works** : P.O. Aditya Nagar-326520, Morak, Distt. Kota (Raj.) CIN : L26943RJ1976PLC001705, Telefax : 07459 - 232156  
Website : www.mangalamcement.com, E-mail : email@mangalamcement.com

**Kota Office** : Shop No. 20, 80 Feet Road, Opp. Sukhdham Colony, (Near SBI Bank) Kota - 324001(Rajasthan)  
Mob : 9351466064, E-mail : mclcta@kappa.net.in

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Tel. No. : 011- 43539132, 43539133, 43539137 Fax : 011- 23421768  
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**Jaipur Office** : 2<sup>nd</sup> Floor, Geejgarh Tower, Hawa-Sarak, Jaipur - 302 006 (Rajasthan)  
Tel. : 0141 - 2218933, 2218931, E-mail : jaipur.marketing@mangalamcement.com



# MANGALAM CEMENT LIMITED



Concrete Ka Sachcha Saathi

Regd. Office: P.O. Adityanagar-326520, Morak, Distt. Kota (Rajasthan)  
CIN-L26943RJ1976PLC001705

Website : www.mangalamcement.com email : communication@mangalamcement.com

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/NINE MONTHS ENDED 31ST DECEMBER-2022

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter ended			Nine Months Ended		Year ended
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
1	Revenue from Operations	42919.76	39924.33	38037.03	134225.08	111442.81	156605.49
2	Other Income	1539.42	910.15	697.80	2885.44	1937.84	2736.90
3	<b>Total Income (1 + 2)</b>	<b>44459.18</b>	<b>40834.48</b>	<b>38734.83</b>	<b>137110.52</b>	<b>113380.65</b>	<b>159342.39</b>
4	<b>Expenses</b>						
	a) Cost of Materials Consumed	8295.70	7749.54	6626.24	23391.37	18972.71	26964.77
	b) Change in Inventories of Finished Goods, and Work-in-Progress	2034.49	(1746.97)	(1193.86)	3746.06	(217.58)	562.31
	c) Employee Benefits Expense	2838.87	2480.74	2736.84	8326.49	8500.02	11754.14
	d) Power and Fuel	13996.35	17951.60	12631.80	46564.82	30119.50	43102.82
	e) Packing, Distribution & Selling Expenses	10422.80	9736.96	9775.35	32939.40	29181.63	40984.86
	f) Finance Costs	1522.83	1868.49	1610.31	5151.74	4750.44	6443.28
	g) Depreciation and Amortisation Expense	1845.21	1733.90	1602.82	5284.01	4608.90	6229.83
	h) Other Expenses	3193.97	3039.54	2816.73	8978.78	8564.13	11391.42
	<b>TOTAL EXPENSES</b>	<b>44150.22</b>	<b>42813.80</b>	<b>36606.23</b>	<b>134382.67</b>	<b>104479.75</b>	<b>147433.43</b>
5	<b>Profit/(Loss) Before Exceptional item and Tax (3 - 4)</b>	308.96	(1979.32)	2128.60	2727.85	8900.90	11908.96
6	<b>Exceptional item</b>	-	1945.09	-	1945.09	-	-
7	<b>Profit/(Loss) Before Tax (5-6)</b>	308.96	(3924.41)	2128.60	782.76	8900.90	11908.96
8	<b>Tax expense</b>						
	a) Current Tax (MAT)	60.50	(677.02)	184.86	164.75	1581.43	2110.72
	b) Deferred Tax charge/(credit)	195.56	(535.64)	534.44	466.98	1296.75	2027.69
	<b>Total Tax</b>	<b>256.06</b>	<b>(1212.66)</b>	<b>719.30</b>	<b>631.73</b>	<b>2878.18</b>	<b>4138.41</b>
9	<b>Net Profit/(Loss) for the Period (7-8)</b>	<b>52.90</b>	<b>(2711.75)</b>	<b>1409.30</b>	<b>151.03</b>	<b>6022.72</b>	<b>7770.55</b>
10	<b>Other Comprehensive Income/(Loss)</b>						
	a) Items that will not be reclassified to Profit or Loss	25.48	30.65	43.51	111.38	104.56	103.53
	b) Income tax relating to item that will not be reclassified to Profit or Loss	(8.90)	(10.71)	(15.17)	(38.92)	(37.49)	(36.18)
	<b>Total Other Comprehensive Income/(Loss)(a+b)</b>	<b>16.58</b>	<b>19.94</b>	<b>28.34</b>	<b>72.46</b>	<b>67.07</b>	<b>67.35</b>
11	<b>Total Comprehensive Income (After Tax) (9+10)</b>	<b>69.48</b>	<b>(2691.81)</b>	<b>1437.64</b>	<b>223.49</b>	<b>6089.79</b>	<b>7837.90</b>
12	Paid up Equity Share Capital ( Face value Rs.10/-)	2749.73	2749.73	2749.73	2749.73	2749.73	2749.73
13	Other Equity						71468.83
14	<b>Basic and Diluted EPS (in Rs.)</b>	<b>0.19</b>	<b>(9.86)</b>	<b>5.12</b>	<b>0.55</b>	<b>21.90</b>	<b>28.26</b>

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## NOTES

1. The Company has one business segment, which is cement.
2. The Company has applied under Amnesty Scheme – 2022 (“the Scheme”) of Government of Rajasthan against the Rajasthan Sales Tax and VAT demand of Rs. 3890.17 lakhs related to the financial year 2003-04 to 2007-08. The amount payable under the Scheme is Rs. 1945.09 lakhs. The impact of Rs 1945.09 lakhs has been provided in previous Quarter and disclosed as an exceptional item.
3. Previous periods figures have been regrouped / rearranged wherever necessary to confirm to the current periods classification.
4. The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 11<sup>th</sup> February, 2023.

Place: Kolkata

Date: 11<sup>th</sup> February, 2023

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By Order of the Board



Anshuman Vikram Jalan

Co-Chairperson

DIN : 01455782

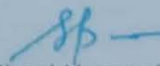
**Independent Auditor's Review Report on Unaudited Financial Results for the quarter and nine months ended December 31, 2022 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended**

To the Board of Directors of Mangalam Cement Limited

1. We have reviewed the accompanying statement of unaudited financial results ("the Statement") of Mangalam Cement Limited ("the Company") for the quarter and nine months ended December 31, 2022. 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 the statement based on our review.
2. 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 financial results 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.
3. 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 read with notes therein, prepared in all material respects in accordance with the applicable accounting standards 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 and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Singhi & Co.  
Chartered Accountants  
Firm Registration No. 302049E



  
Bimal Kumar Sipani  
Partner

Membership No. 088926

UDIN : 23088926 B07XANQ 4987

Place: Noida (Delhi – NCR)

Date: February 11, 2023