



# VALLEY MAGNESITE CO. LTD.

Regd. Office : A-402, Mangalam, 24/26, Hemanta Basu Sarani, Kolkata-700 001  
Phone No. : 033-2243 6242 / 6243, E-mail : valleymagnesite@yahoo.in

CIN: L23109WB1988PLC045491

Ref: VMCL/108/095

DATE: 10/11/2025

To,  
Department of Corporate Services,  
BSE Ltd,  
1<sup>st</sup> Floor, New Trading Ring,  
Rotunda Building, P.J.Towers  
Mumbai-400001.

To,  
The Secretary ,  
The Calcutta Stock Exchange Ltd.  
7, Lyons Range,  
Kolkata- 700 001.  
Email id: listing@cse-india.com

SCRIP CODE : 539543  
SCRIP ID: VALLEY

SCRIP CODE: 32042

**Sub: Outcome of Board Meeting**

Dear Sir,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we report the outcome of the Board Meeting held today as follows:

The Meeting of Board of Directors commenced at 12:45pm and concluded at 1:15 pm.

The statement of Unaudited Standalone Financial results for the quarter and half year ended on September, 30, 2025 is approved at the Board Meeting.

A copy of Unaudited Standalone Financial results and Limited Review Report for the quarter and half year ended on September, 30, 2025 are enclosed herewith.

The arrangements are being made to get the abstract of results published in the Newspapers, shortly.

Kindly acknowledge the receipt.

Yours Faithfully,

For Valley Magnesite Co.Ltd

ARUN KUMAR AGARWALLA  
Digitally signed by ARUN KUMAR AGARWALLA  
Date: 2025.11.10  
13:27:19 +05'30'

Arun Kumar Agarwalla  
Managing Director  
DIN: 00607272

Encl: as above

VALLEY MAGNESITE CO.LTD.

Regd Office: A-402, Mangalam, 24/26 Hemanta Basu Sarani, Kolkata- 700 001  
 CIN : L23109WB1988PLC045491 , Tel No. (033)22436242, Email: valleymagnesite@gmail.com  
**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER, 30, 2025**

₹ in lakhs

PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from Operations	(1.10)	112.98	52.94	111.88	107.58	62.86
2 Other Income	--	--	--	--	--	--
3 Net Gain on Derecognition of Financial Assets on Amortized Cost	--	--	--	--	--	--
4 Net Gain on Reclassification of Financial Assets	(1.10)	112.98	52.94	111.88	107.58	62.86
5 <b>Total Income (1+2+3+4)</b>						
6 <b>Expenses</b>						
a) Purchases of Stock in Trade	--	--	--	--	8.19	18.54
b) (Increase) / Decrease in stock in trade	4.67	3.97	3.84	8.64	--	--
c) Employee benefits expenses	--	--	--	--	0.26	0.34
d) Finance costs	0.08	0.07	0.13	0.15	9.65	18.43
e) Depreciation & amortization expenses	4.29	7.89	2.78	12.18	18.10	35.31
f) Other Expenses	9.04	11.93	6.75	20.97	89.48	27.55
<b>Total Expenses (6)</b>	<b>(10.14)</b>	<b>101.05</b>	<b>48.19</b>	<b>90.91</b>	<b>89.48</b>	<b>27.55</b>
7 <b>Profit/(Loss) before Exceptional Items and tax (5-6)</b>						
8 Exceptional Items	(10.14)	101.05	48.19	90.91	89.48	27.55
9 <b>Profit / (Loss) before Tax (7-8)</b>						
10 Extraordinary Items	(10.14)	101.05	48.19	90.91	89.48	27.55
11 <b>Profit before Tax (9-10)</b>						(25.09)
12 <b>Tax Expenses</b>						37.66
(i) Current Tax	14.95	(11.09)	(3.65)	3.86	(1.02)	--
(ii) Deferred Tax Asset / (Liabilities)	--	--	--	--	--	(0.87)
(iii) Minimum Alternative Tax Credit	--	--	--	--	--	11.70
(iv) Tax of earlier years	14.95	(11.09)	(3.65)	3.86	(1.02)	39.25
<b>Total Tax Expenses (12)</b>	<b>4.81</b>	<b>89.96</b>	<b>42.54</b>	<b>94.77</b>	<b>88.46</b>	<b>39.25</b>
13 <b>Profit / (Loss) from continuing operations.(11-12)</b>						
14 <b>Profit / (Loss) from discontinuing operations</b>						
15 <b>Tax Expense of discontinuing operations</b>						
16 <b>Profit/(Loss) from discontinuing operations (after tax)</b>	4.81	89.96	42.54	94.77	88.46	39.25
17 <b>Profit / (Loss) for the period</b>						(0.06)
18 <b>Other Comprehensive Income (net of taxes)</b>						
a) Items that will not be reclassified to Profit & Loss A/c	--	--	--	--	--	(0.06)
b) Items that will be reclassified to Profit & Loss A/c	--	--	--	--	--	39.19
<b>Total Other Comprehensive Income (18)</b>	<b>4.81</b>	<b>89.96</b>	<b>42.54</b>	<b>94.77</b>	<b>88.46</b>	<b>39.19</b>
19 <b>Total Comprehensive Income for the period (17+18)</b>	105.00	105.00	105.00	105.00	105.00	105.00
20 Paid up Equity Share Capital (F.V.-10/-)	--	--	--	--	--	811.53
21 Reserves i.e Other Equity	--	--	--	--	--	3.74
22 <b>Earnings per Share(of INR 10/- each (Not annualised))</b>						3.74
a) Basic	0.46	8.57	4.05	9.03	8.42	3.74
b) Diluted	0.46	8.57	4.05	9.03	8.42	3.74

- The above results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on Monday, 10th November, 2025 and have also been subjected to "Limited Review" by the Statutory Auditors
- The above results for the quarter and half year ended 30th September, 2025, are IND AS compliant results and have been prepared in accordance with the applicable Indian accounting standard (Ind AS) notified by the Ministry of Affairs
- In accordance with the Regulation 33 of the SEBI (LODR) Regulations 2015, the Statutory Auditors of the Company have carried out Limited Review of the Results for the quarter ended September 30, 2025 only
- The Company does not have more than one reportable segment. Accordingly, segment information is not required to be provided.



By order of the Board  
 For Valley Magnesite Co.Ltd  
*Arun Kumar Agarwala*  
 (Arun Kumar Agarwala)  
 Managing Director  
 DIN: 00607272

Place: Kolkata  
 Dated: 10th November, 2025

**VALLEY MAGNESITE CO.LTD**  
**Disclosure of Assets & liabilities as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements ) Regulations , 2015**  
**As of 30th September , 2025**

₹ in lakhs

	As at	
	30.09.2025	31.03.2025
	Audited	Audited
<b>ASSETS</b>		
<b>Non Current Assets</b>	1.36	1.51
a) Property Plant and Equipments	-	-
b) Capital Work in Progress		
c) Financial Assets	8.37	8.37
i) Investments	-	-
ii) Loans	-	-
iii) Other Financial Assets	(36.91)	(40.77)
d) Deferred Tax Assets (net)	15.00	15.00
e) Other non-current assets	(12.18)	(15.89)
<b>Sub - Total Non Current Assets (A)</b>		
<b>Current Assets</b>		
Inventories		
<b>Financial Assets</b>	907.77	829.06
a) Investments	2.67	5.98
b) Cash & Cash Equivalents	-	-
c) Trade Receivables	-	-
d) Other Financial Assets	13.91	-
Current Tax Assets (Net)	4.87	6.07
Other Current Assets	97.43	119.66
Assets held for sale	1026.65	960.79
<b>Sub - Total Current Assets (B)</b>	1014.47	944.90
<b>TOTAL - ASSETS (A+B)</b>		
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>	105.00	105.00
a) Equity Share Capital	906.31	811.53
b) Other Equity	1011.31	916.53
<b>Sub - Total Equity (A)</b>		
<b>Non-Current Liabilities</b>		
<b>Financial Liabilities</b>		
a) Long Term Borrowings	-	-
Deferred Tax Liabilities (Net)	0.04	1.20
Provisions	0.04	1.20
<b>Sub - Total Non Current Liabilities (B)</b>		
<b>Current Liabilities</b>		
a) Short Term Borrowings	2.00	10.85
b) Trade Payables	1.12	1.23
Provisions	-	15.09
Other Current Liabilities	3.12	27.17
<b>Sub - Total Current Liabilities (C)</b>	1014.47	944.90
<b>TOTAL - EQUITIES &amp; LIABILITIES (A+B+C)</b>		



By order of the Board  
For Valley Magnesite Co.Ltd

*(Signature)*  
(Arun Kumar Agarwalla)  
Managing Director  
DIN: 00607272

Place: Kolkata

Dated: the 10th November, 2025

**VALLEY MAGNESITE COMPANY LIMITED**  
**CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2025**

₹ in Lakhs

PARTICULARS	YEAR ENDED ON 30.09.2025		YEAR ENDED ON 31.03.2025	
	Rs.	₹.	Rs.	₹.
<b>1 CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net Profit Before Tax		90.91		27.55
<u>Addition/Deduction:</u>				
Depreciation		0.15		0.34
Interest Received		-		-
Re-measurement gains/(losses) on employee defined benefit plans		-		(0.08)
Loss on sale of Property, Plant and Equipment		-		-
Profit on sale of Assets held for sale		(47.83)		-
Profit/Loss on sale of investments		(2.64)		(29.92)
Investments on Mutual Funds measured at FVTPL		(61.41)		(32.94)
<b>Cash Flow from Operating Activities before Working Capital changes</b>		(20.82)		(35.05)
<u>Adjustments:</u>				
Decrease/(increase) in current financial and non financial assets		(12.71)		5.70
Increase/(decrease) in other financial and non financial liabilities		(25.20)		15.84
<b>Cash Generated From Operation</b>		(58.73)		(13.51)
Taxes Paid		-		(25.96)
<b>Cash Flow from Operating Activities</b>		(58.73)		(39.47)
<b>2 CASH FLOW FROM INVESTING ACTIVITIES</b>				
Increase/Decrease in Property, Plant and equipment and Other Intangible				-
Sale of Assets held for Sale		70.08		-
Purchase of Assets held for sale		-		-
Interest Received		-		-
Purchase of Investments		(259.76)		(520.43)
Sale of Investments		245.10		533.39
Decrease/(increase) in other non-current assets		-		-
<b>Net Cash Flow from Investing Activities</b>		55.42		12.96
<b>3 CASH FLOW FROM FINANCING ACTIVITIES</b>				
Increase/Decrease in Borrowings		-		-
Increase/Decrease in Share Capital		-		-
<b>Net Cash Flow from Financing Activities</b>		-		-
<b>NET CHANGE IN CASH &amp; CASH EQUIVALENT</b>		(3.31)		(26.51)
Opening Balance of Cash & Cash Equivalent		5.98		32.49
Opening Bank Balances other than above		-		-
<b>CLOSING BALANCE OF CASH &amp; CASH EQUIVALENT</b>		2.67		5.98
Closing Bank Balances other than above		-		-



By order of the Board  
 For Valley Magnesite Co.Ltd

*Arun Kumar Agarwalla*

(Arun Kumar Agarwalla)

Managing Director

DIN: 00607272

Place: Kolkata

Dated: the 10th November, 2025

A.K. MEHARIA & ASSOCIATES  
Chartered Accountants

2, GARSTIN PLACE, 2<sup>ND</sup> FLOOR  
KOLKATA – 700001  
PHONE: 033-22434660/4659  
E Mail- akmeharia@gmail.com

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF UN-AUDITED  
STANDALONE QUARTERLY FINANCIAL RESULTS OF THE COMPANY FOR THE  
QUARTER ENDED 30<sup>th</sup> SEPTEMBER, 2025.

TO  
THE BOARD OF DIRECTORS OF  
VALLEY MAGNESITE COMPANY LIMITED

We have reviewed the accompanying statement of un-audited financial results of Valley Magnesite Company Limited (the 'Company') for the quarter ended September 30, 2025 ("the statement"). 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.

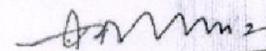
We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410. "Review of Interim Financial Information performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the 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 provide 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 un-audited financial results, prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be in terms of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**Emphasis of Matter**

Our conclusion on the statement is not modified in respect of the above matter.

For A. K. MEHARIA & ASSOCIATES  
Chartered Accountants  
Firm's Registration No.: 324666E



(A.K. MEHARIA)  
Partner

M. No. 053918

UDIN NO.: 25053918BMLMTC5372

Kolkata  
Dated: 10<sup>th</sup> November, 2025

