

BURNPUR CEMENT LIMITED

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CIN NO. L27104WB1986PLC040831

Statement of Standalone Unaudited Financial Results for the Quarter ended 30th June, 2023

2 Other Income 13.75 53.158 8.85 55.158 3 Total Income (1+2) 4985.42 5228.25 3138.04 15176.2 4 Expense a Cost of Materials Consumed 3970.14 3.626.17 2.322.42 11316.3 6 Portehase of Stock in trade. Changes in inventories of Finished goods, WIP & stock in trade -43.61 63.70 43.11 1008.0 0 Porter & Fuel -3100.81 313.79 17.08.09 1743.66 713.90 0 Depreciation & Anontization Exp -1877.99 1.708.09 1743.66 713.90 10 Depreciation & Anontization Exp -205.03 274.19 718.72 206.53 10 Depreciation & Anontization Exp -205.03 274.19 718.72 206.53 10 Depreciation & Anontization Exp -205.53 274.19 718.72 206.53 10 Depreciation & Anontization Exp -205.53 274.19 718.72 206.53 10 Defret at spresses (4) 0.617.43 6445.53 491			1			(Rs In Lakhs)
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c) Power & Fuel 10.0 10.0 d) Employee benefit expenses 310.81 313.79 96.01 966.6 e) Finance Cost 165.34 183.38 154.26 668.5 e) Depreciation & Amorization Exp 270.83 276.21 276.81 1106.0 g) Other expenditure 265.53 274.19 178.72 905.5 Total expenses (4) 6817.43 6445.53 4914.98 222241.12 5 Profit/(Loss) before exceptional items and Tax(3-4) (1832.01) (1217.28) (1776.94) (766.48 6 Exceptional items - - 0.9 - 38.85 - 38.85 7 Prior Period Items - - 0.9 - 37.90 9 Profit/(Loss) from ordinary activities before tax (5-6-7) - - 0.9 - 38.85 - 37.90 9 Tax expense - - - - - - - - -		b) Purchase of Stock in trade. Changes in investories of Fight 1 and 1 and 2	3970.14	3,626.17	2322.42	11316.34
d) Employee benefit expenses: 130.81 313.79 196.01 996.0 e) Finance Cost 1183.38 1185.34 1183.38 1185.26 668.8 e) Depreciation & Amerization Exp 270.83 276.21 276.81 1106.60 g) Other expenditure 265.93 274.19 178.72 905.93 Total expenses (4) 6817.43 6445.53 4914.98 22241.12 5 Profit/Loss) before exceptional items and Tax(3-4) (1832.01) (1217.28) (1776.94) (7064.88) 6 Exceptional Items - - - 0.9 0.9 0.9 0.9 0.9 0.75.94 (7064.88) 0.0 0.9			-43.61	63.70	43.11	108.05
e) Finance Cost 110.0.55 110.0.55 110.0.55 110.0.55 110.0.55 110.0.55 n) Depreciation & Amortization Exp 270.83 276.21 276.81 1100.05 g) Other expenditure 265.93 274.19 178.72 905.9 5 Profit/(Loss) before exceptional items and Tax(3-4) (1832.01) (1217.28) (1776.94) (7064.82) 6 Exceptional Items - - - 0.9 7 Prior Period Expenses - - 0.9 b) Prior Period Items - - 0.9 7 Prior Period Expenses - - 0.9 9 Tax expense - - 0.9 9 Tax expense - - 0.9 10/// Closs) from ordinary activities before tax (5-6-7) (1832.01) (1178.43) (1776.94) (7026.95) 11// Current tax - - - - - - - - - - - - - - - - - - <			310.81	313.79	196.01	996.69
i) Depreciation & Amortization Exp 1877.99 1.708.09 1743.66 7139.6 g) Other expenditure 270.83 276.21 276.81 1106.6 Total expenses (4) 6817.43 6445.53 4914.98 22241.12 5 Profit/(Loss) before exceptional items and Tax(3-4) (1832.01) (1217.28) (1776.94) (7064.85) 6 Exceptional Items - - 0.9 0.9 0.9 7 Prior Period Expenses - - 0.9 0.9 9 Divor Period Expenses (7=7a-7b) - 38.85 - 37.90 9 Tax expense -			165.34	183.38	154.26	668.94
g) Other expenditure 270.83 276.21 276.81 1106.0 Total expenses (4) 265.93 274.19 178.72 905.9 6 Forfit/Loss) before exceptional items and Tax(3-4) (1832.01) (1217.28) (1776.94) (7064.83) 6 Exceptional items - - 0.9 - 0.9 7 Prior Period Expenses - - 0.9 - 0.9 9 Prior Period Items - - 0.9 - 0.9 9 Prior Period Items - - 0.9 - 0.9 9 Tax expense - - 0.9 - 0.9 9 Tax expense (7=a-7b) - (1832.01) (11778.43) (1705.94) (7026.95) 9 Tax expense - <			1877.99	1,708.09	1743.66	7139.07
g) Other expenditure 265.93 274.19 178.72 905.9 Total expenses (4) 6817.43 6445.53 4914.98 22241.12 5 Profit/(Loss) before exceptional items and Tax(3-4) (1832.01) (1217.28) (1776.94) (7064.88 6 Exceptional items - - 0.9 - 0.9 7 Prior Period Items - - 0.9 - 0.9 9 Di Pror Period Items - - 0.9 - 0.9 9 Profir Period Items - - 0.9 - 0.73.88 - 0.73.90 9 Toro Period Expenses (7=7a-7b) - 0.88.85 - 0.73.90 - </td <td></td> <td></td> <td>270.83</td> <td>276.21</td> <td>276.81</td> <td>1106.07</td>			270.83	276.21	276.81	1106.07
Total expenses (4) 6817.43 6445.53 4914.98 22241.12 5 Profit/(Loss) before exceptional items and Tax(3-4) (1832.01) (1217.28) (1776.94) (7064.85) 6 Exceptional items 1 1 0.9 1 0.9 7 Prior Period Items - - 0.9 0.9 9 Net Prior Period Expenses (7=7a-7b) - 38.85 - 38.85 9 Profit/(Loss) from ordinary activities before tax (5-6-7) (1832.01) (1178.43) (1776.94) (7026.95) 9 Tax expense - - - 0.9 38.85 - 38.85 10 Profit/(Loss) from ordinary activities before tax (5-6-7) (1832.01) (1178.43) (1776.94) (7026.95) 10.10 Current tax -			265.93	274.19	178.72	
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7 Prior Period Items 0.9 a) Prior Period Expenses 0.9 b) Prior Period Income 38.85 Net Prior Period Expenses (7=7a-7b) 38.85 7 (37.90) 9 Tax expense (1)(Loss) from ordinary activities before tax (5-6-7) (1832.01) 7 Tax expense (1)(Loss) from ordinary activities before tax (5-6-7) (1832.01) 7 Tax expense (1)(Loss) for the period from continuing operations (8-9) 2.84 10 Profit/Loss) for the period from continuing operations (8-9) (1834.85) 10 Profit/Loss) for the period from continuing operations (8-9) (1834.85) 10 Profit/Loss) for the period from continuing operations (8-9) (1834.85) 11 Other Comprehensive income (net of tax) 1 12 Profit/Loss) for the period from continuing operations (8-9) 1 13 Items that will note be celassified to profit and loss 1 14 Items that will note be reclassified to profit and loss 1 13 Items that will note reclassified to profit and loss 1 14 Items that will be reclassified to profit and loss<	6	Exceptional Items				
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b) Prior Period Income 38.85 - 38.85 - 38.85 Net Prior Period Expenses (7=7a-7b) - (38.85) - (37.90) 8 Profit/(Loss) from ordinary activities before tax (5-6-7) (1832.01) (1178.43) (1776.94) (7026.95) 9 Tax expense -		a) Prior Period Expenses				
Net Prior Period Expenses (7=7a-7b) (38.85) (37.90) 8 Profit/(Loss) from ordinary activities before tax (5-6-7) (1832.01) (1178.43) (1776.94) (7026.95) 9 Tax expense (10)Current tax (2)Deferred tax 2.84 10.77 15.18 56.4. 10 Profit/(Loss) for the period from continuing operations (8-9) (1834.85) (1189.21) (1792.12) (7083.43) (a) Items that will not be reclassified to profit and loss 1 1 1 1 12 Paid-up equity share capital (Face value of Rs 10 each) 8.612.44		b) Prior Period Income	-	20.05	-	
8 Profit/(Loss) from ordinary activities before tax (5-6-7) (1832.01) (100000) (1178.43) (1776.94) (7026.95) 9 Tax expense (1)Current tax 2.84 10.77 15.18 56.4 (2)Deferred tax 2.84 10.77 15.18 56.4 10 Profit/(Loss) for the period from continuing operations (8-9) (1834.85) (1189.21) (1792.12) (7083.43) (a) Items that will not be reclassified to profit and loss - <td< td=""><td></td><td>Net Prior Period Expenses (7=7a-7b)</td><td></td><td>to an and the second second</td><td>-</td><td></td></td<>		Net Prior Period Expenses (7=7a-7b)		to an and the second	-	
9 Tax expense (11/0.01/0.01/0.01/0.01/0.01/0.01/0.01/0	8		(1832.01)		(1776.94)	
(2)Deferred tax 1 1 1 1 Total Tax expens 2.84 10.77 15.18 56.4 Profit/(Loss) for the period from continuing operations (8-9) (1834.85) (1189.21) (1792.12) (7083.43) (a) Items that will not be reclassified to profit and loss 1 1 1 1 (b) Items that will be reclassified to profit and loss 1 1 1 1 12 Paid-up equity share capital (Face value of Rs 10 each) 8,612.44 8,612.44 8,612.44 8,612.44 8,612.44 (a) Basic -2.13 (1.38) -2.08 -8.22 (b) Diluted -2.13 (1.38) -2.08 -8.22	9	Tax expense	(1002.01)	(1176.45)	(1770.94)	(7020.95)
Total Tax expens 10,77 15,18 56,4 Profit/(Loss) for the period from continuing operations (8-9) (1834,85) (1189,21) (1792,12) (11 Other Comprehensive income (net of tax) 1 1 1 (1834,85) (1189,21) (1792,12) (7083,43) (a) Items that will not be reclassified to profit and loss 1 1 1 1 1 (b) Items that will be reclassified to profit and loss 1<			8 a.		12	
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11 Other Comprehensive income (net of tax) (11011) <td>10</td> <td></td> <td></td> <td>and the second second</td> <td></td> <td>56.48</td>	10			and the second		56.48
(a) Items that will not be reclassified to profit and loss Items that will not be reclassified to profit and loss (b) Items that will be reclassified to profit and loss Total Profit/(Loss) after Comprehensive income (after tax) (10+11) (1834.85) (1189.21) (1792.12) (7083.43) 12 Paid-up equity share capital (Face value of Rs 10 each) 8,612.44 8,612.44 8,612.44 8,612.44 13 Earnings per equity share (for continuing operations) -2.13 (1.38) -2.08 -8.22 (b) Diluted -2.13 (1.38) -2.08 -8.22		Other Comprehensive income (net of tax)	(1834.85)	(1189.21)	(1792.12)	(7083.43)
(b) Items that will be reclassified to profit and loss Items that will be reclassified to profit and loss (1189.21) (1792.12) (7083.43) 12 Paid-up equity share capital (Face value of Rs 10 each) 8,612.44 8,612.44 8,612.44 8,612.44 13 Earnings per equity share (for continuing operations) -2.13 (1.38) -2.08 -8.22 (b) Diluted -2.13 (1.38) -2.08 -8.22 fotes : -2.13 (1.38) -2.08 -8.22			-	-	-	
Total Profit/ (Loss) after Comprehensive income (after tax) (10+11)(1834.85)(1189.21)(1792.12)(7083.4312Paid-up equity share capital (Face value of Rs 10 each) Earnings per equity share (for continuing operations) (a) Basic (b) Diluted8,612.448,612.448,612.448,612.4413Gassic (1189.21)-2.13(1.38)-2.08-8.2214Diluted-2.13(1.38)-2.08-8.2215Cotes :-2.13(1.38)-2.08-8.22	(b)	Items that will be reclassified to profit and loss			-	
13 Earnings per equity share (for continuing operations) (a) Basic (b) Diluted 8,612.44 8,612.44 8,612.44 8,612.44 (a) Basic (b) Diluted -2.13 (1.38) -2.08 -8.22 (c) Totes : -2.13 (1.38) -2.08 -8.22		Total Profit/ (Loss) after Comprehensive income (after tax) (10+11)	(1834.85)	(1189.21)	(1792.12)	(7083.43)
(a) Basic -2.13 (1.38) -2.08 -8.22 (b) Diluted -2.13 (1.38) -2.08 -8.22 fotes :	12 13	Earnings per equity share (for continuing operations)	8,612.44	8612.44	8,612.44	8,612.44
(b) Diluted -2.13 (1.38) -2.08 -8.23 fotes :			-2.13	(1.38)	-2.08	-8.22
			-2.13	(1.38)	-2.08	-8.22

The above results for the quarter ended 50th June, 2025 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on August 9, 2023.

2. Effective from 1st April, 2018 the company has adopted IND AS 115 "Revenue from contract with customers". Based on the assessment done by the management, there is no material impact on revenue recognized during the quarter ended June 30, 2023.

3. The Company is primarily engaged in the business of manufacturing and sale of Cement. All other activities of the Company revolve around the main business and accordingly there are no separate reportable segments, as per the Indian Accounting Standard on Operating Segment' (Ind AS 108) specified under Section 133 of the Companies Act, 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India.

4. During the quarter ended June 30, 2023, the company has generated turnover of INR 4971.67 lakhs. The company has sold 108288 MT cement during the said quarter.

5. During the quarter ended June 30, 2023, the Company has incurred a loss of INR 1832.01 lakhs. The major amount of loss includes Finance cost of INR 1877.99 lakhs and Depreciation of INR 270.83 lakhs. The management is hopeful of improving the performance of the company by exploring various avenues of enhancing revenue. The measures taken are expected to improve the performance of the company and accordingly the financial statement continue to be presented on a going concern basis.

6. The figures for the previous periods have been regrouped/reclassified/restated wherever necessary in order to make them comparable with figures for the quarter ended June 30, 2023.

7 The Company is in an offlake agreement with Ultratech Cement Limited ("Ultratech") by virtue of which the company sells its entire finished product to Ultratech and the impact of demand and supply of Ultratech directly affects the performance of the company. Accordingly, the extent of impact of the local and global economic factors on Company's business operations, cash flows, future revenue, assets and liabilities will depend on numerous evolving factors of Ultratech that currently cannot be reasonably assessed.

eme For and on Behalf of the Board of Directors Burnour Cement Limited Erom Indrajeet Kumar Tiwary Wholetime Director

K. Panderja & Co.





PAN No. : AAIFK8249B

GSTIN. : 20AAIFK8249B1ZN

INDEPENDENT AUDITOR'S REVIEW REPORT ON STANDALONE UNAUDITED FINANCIAL RESULTS OF BURNPUR CEMENT LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

To The Board of Directors of Burnpur Cement Limited

We have reviewed the accompanying statement of standalone unaudited financial results of "Burnpur Cement Limited" ('the Company') for the quarter ended 30, June 2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by SEBI from time to time.

The statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 "Interim Financial Reporting" (Ind AS34) prescribed under Section 133 of the Companies Act, 2013 read with relevant rule issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express conclusion on the statement based on our review.

Scope of Review

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. Thisstandard requires that we plan and perform the review to obtain moderate assurance as to whetherthe Statement is 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.



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Opinion

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issuedthereunder 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.

UDIN:- 23075926BGPYTM2638

K. Pandeya & Co. **Chartered Accountants** andeya de FRN: - 0000135C anchi Manjeet Kumar Verma Partner red Acco M.No:- 075926

Date: -09.08.2023 Place:-Ranchi