



BURNPUR CEMENT LIMITED

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CIN NO. L27104WB1986PLC040831

Statement of Standalone Unaudited Results for the Quarter ended 31st December, 2017

(Rs. in Lacs)

Sl. No.	Particulars	Quarter ended			Nine months ended	
		31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1	Income from operations					
	a) Income from operations	1,465.27	879.82	1,868.76	2,345.09	7,842.36
	b) Other operating income	-	-	-	-	-
	Total income from operations (a+b)	1,465.27	879.82	1,868.76	2,345.09	7,842.36
2	Other Income	2.25	5.74	9.16	11.26	30.07
3	Total Income (1+2)	1,467.52	885.56	1,877.92	2,356.35	7,872.43
4	Expenses					
	a) Cost of Materials Consumed	964.42	723.12	557.98	1,687.54	2,923.77
	b) Purchase of Stock in trade	-	-	335.21	-	438.22
	c) Changes in inventories of Finished goods, WIP & stock in trade	-	-227.41	0.93	-227.41	-118.62
	d) Excise Duty	-	-	146.94	-	766.12
	e) Power & Fuel	115.99	111.81	239.69	254.94	944.49
	f) Vat- Adjustment	-	-	202.81	-	938.51
	g) Other expenditure	227.53	139.64	374.49	3,504.88	1,442.65
	h) Employee benefit expenses	53.64	52.06	158.39	132.05	463.45
	i) Finance Cost	0.09	11.17	71.96	-5.77	1,757.61
	j) Depreciation & Ammortization Exp	306.72	319.66	305.36	1,194.81	924.88
	k) R & D Expenses	-	-	-	-	-
	l) Exp Capitalised	-	-	-	-	-
	m) Provisions And Contingencies	-	-	-	-	-
	Total expenses	1,668.39	1,130.06	2,393.76	6,541.04	10,481.08
5	Profit/(Loss) from ordinary activities before tax & Exceptional Item (3-4)	(200.87)	(244.50)	(515.84)	(4,184.69)	(2,608.65)
6	Exceptional Items	-	-	-	-	-
7	Profit/(Loss) from ordinary activities after Exceptional Item before tax (5-6)	-200.87	-244.50	-515.84	-4,184.69	-2,608.65
8	Tax expense					
	Current tax	-	-	-	-	-
	Deferred tax	132.98	134.39	168.05	-130.30	479.73
	Total tax expenses	132.98	134.39	168.05	(130.30)	479.73
9	Net Profit/(Loss) for the period (5-6)	(333.85)	(378.89)	(683.89)	(4,054.40)	(3,088.38)
10	Other Comprehensive income (net of tax)	-	-	-	-	-
11	Total Comprehensive income (after tax) (9+10)	-333.85	-378.89	-683.89	-4,054.40	-3,088.38
12	Paid-up equity share capital (Face value of Rs 10 each)	8,612.43	8,612.43	8,612.43	8,612.43	8,612.43
13	Reserves (Excluding Revaluation Reserve)	0.00	0.00	0.00	0.00	0.00
14	Earnings per share (EPS) (Rs)					
	(a) Basic	(0.04)	(0.04)	-0.079	(0.47)	-3.790
	(b) Diluted	(0.04)	(0.04)	-0.079	(0.47)	-3.790

Notes :

1. The Company has adopted Indian Accounting Standards (Ind AS) , prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder , with effect from April 01 ,2017 and accordingly these financial results have been prepared in accordance with Ind AS notified under the Companies (Indian Accounting Standards) Rules ,2015 as ammended by the Companies (Indian Accounting Standards) (Ammendment) Rules ,2016. The financial results, presented in accordance with Ind AS 101 - First Time Adoption of Indian Accounting Standards, have been prepared in accordance with the recognition and measurement principles in Ind AS 34 - Interim Financial Reporting. The figures for the quarter ended December 31,2017 presented here are also Ind AS compliant.

2. The Ind AS compliant financial results pertaining to quarter ended December 31, 2016 has not been subjected to limited review in line with SEBI circular no. CIR/CFD/FAC/62/2016 dated July 5, 2016. However, the management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs.

3. The aforesaid results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 14, 2018. Limited review of these Results as required under Regulation 33 of the SEBI (Listing and other Disclosure Requirements) Regulations, 2015 has been completed by the Statutory Auditors.

4. Disclosure of segment wise information is not applicable as Cement manufacturing is the Company's only business segment

5. The reconciliation of Net Profit as reported under previous Generally Accepted Accounting Principles (Previous GAAP) and as per Ind AS for the corresponding 3 months ended December 31, 2016 and 9 Months ended December 31, 2016 is given below:

Particulars	Quarter ended 31/12/2016 (Rs/Lakhs)	Nine Months ended 31/12/2016 (Rs/Lakhs)
Net loss for the period as reported under previous GAAP	-683.89	-3,088.38
Impact of amortisation of transaction cost on borrowings	-4.18	-16.60
Impact of Expected credit loss model on trade receivables	-	-1,466.66
Impact of Operating Lease Rent earlier capitalised now straight lined	-9.89	-29.68
Tax adjustment on above	-	320.24
Total comprehensive Income as reported under Ind AS	-697.95	-4,281.07

6. There were no exceptional items during the quarter ended December 31, 2017

7. The company has not provided for interest on loan taken from banks to the extent same have remain unpaid as it will be crystallized only after settlement/agreement with lenders.

8. The previous period figures have been regrouped/rearranged wherever necessary, to confirm to the current period figures

For BURNPUR CEMENT LIMITED

Managing Director

**Ashoke Gutgutia
DIN: 00684043**

Place : Kolkata

Dated :February 14 , 2018