



BURNPUR CEMENT LIMITED

Registered Office: 7/1 Anandilal Poddar Sarani (Russel Street)
5th Floor, Flat No.: 5B, Kanchana Building, Kolkata-700071
Phone: 033-4003 0212
Website: www.burnpurcement.com
CIN: L27104WB1986PLC040831
E-mail: acc.pat@burnpurcement.com

Dated: February 13, 2025

To National Stock Exchange of India Limited Exchange Plaza, Plot No. C/1, G-Block Bandra-Kurla Complex, Bandra (E) Mumbai – 400051 NSE Symbol – BURNPUR	To BSE Limited Floor 25, P. J. Towers Dalal Street Mumbai- 400001 BSE Scrip Code – 532931
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Sub: Integrated Filing (Financial) for the quarter and nine –months ended 31st December, 2024

Dear Sir/Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December 2024, read with BSE Circular NO. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated 2nd January 2025, we are submitting herewith the integrated Filing (Financial) for the quarter and nine months ended 31st December, 2024.

B. Statement on Deviation of Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutional Placement, etc. - Not Applicable.

C. Format for disclosing outstanding default on loans and debt securities- No default during the quarter ended 31st December, 2024.

D. Format for disclosure of Related Party Transaction (applicable only for half yearly filings, i.e. 2nd and 4th quarter) - Not Applicable for the quarter ended 31st December, 2024.

E. Statement on Impact of Audit Qualifications (For Audit Report with modified opinion) submitted along-with annual audited financial results (applicable only for Annual Filing i.e. 4th quarter) - Not Applicable for the quarter ended 31st December, 2024.

The information is also being hosted on the Company's website at www.burnpurcement.com.

Submitted for your kind reference and records.

Thanking You,
Yours Faithfully,

For Burnpur Cement Limited

Puja Guin
Digitally signed by
Puja Guin
Date: 2025.02.13
16:23:35 +05'30'
Puja Guin
Company Secretary & Compliance Officer

Encl: As above

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 and Half year ended December 31, 2024 (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 AS 34) prescribed under Section 133 of the Companies Act, 2013 read with relevant rule issued there under and other accounting principles generally accepted in India. Our responsibility is to express a 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the 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.

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 issued 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 and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

Accounts of company has been prepared considering that company is no more a going Concern .

FOR AGARWAL HP & ASSOCIATE
Chartered Accountants
FRN: - 024703C



Date:10/02/2025

Place:RANCHI

Harsh Agarwal Digitally signed by Harsh
Agarwal
Date: 2025.02.10 12:19:56
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CA HARSH AGARWAL,
Partner

Mem. No: 438184
UDIN:25438184BJMGI3486



BURNPUR CEMENT LIMITED

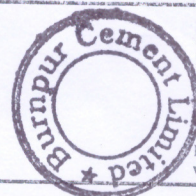
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 CIN: L27104WB1986PLC040831

Statement of Standalone Unaudited Financial Results for the Quarter and Nine Months ended 31st Dec, 2024

Sl. No.	Particulars	(Rs In Lakhs)					
		Quarter ended			Nine Months Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Income from operations						
	a) Income from operations	-	-	4,074.39	-	13386.01	13436.62
	b) Other operating income	-	-	-	-	-	-
	Total income from operations (a+b)	-	-	4,074.39	-	13,386.01	13,436.62
2	Other Income	-	-	2.96	-	24.96	25.05
3	Total Income (1+2)	-	-	4077.35	-	13410.97	13461.67
4	Expenses						
	a) Cost of Materials Consumed	-	-	3371.30	-	10659.92	10659.92
	b) Changes in inventories of Finished goods, WIP & stock in trade	-	-	109.31	-	51.61	51.61
	c) Power & Fuel	-	-	173.11	-	755.34	755.34
	d) Employee benefit expenses	12.43	12.20	116.86	36.81	462.10	514.16
	e) Finance Cost	1,691.92	1,615.17	1,985.52	4,863.23	5,801.40	7303.98
	f) Depreciation & Ammortization Exp	0.90	0.90	187.67	2.69	737.89	737.40
	g) Other Expenditure	33.43	37.02	2649.25	114.32	3201.83	3554.76
	Total expenses	1738.69	1665.29	8593.02	5017.05	21670.10	23577.16
5	Profit/(Loss) before exceptional items(3-4)	(1738.69)	(1665.29)	(4515.67)	(5017.05)	(8259.13)	(10115.50)
6	Exceptional/Extra ordinary items	-	-	-	-	-	-
7	Prior Period Items						
	a) Prior Period Expenses	-	-	0.01	-	0.17	0.17
	b) Prior Period Income	-	-	-	-	-	-
	Net Prior Period Expenses (7=7a-7b)	-	-	0.01	-	0.17	0.17
8	Profit/(Loss) from ordinary activities before tax (5-6-7)	(1738.69)	(1665.29)	(4515.68)	(5017.05)	(8259.30)	(10115.67)
9	Tax expense						
	Current tax	-	-	-	-	-	-
	Deferred tax	-	-	-	(4.41)	6.76	(204.46)
	Total tax expense	-	-	-	(4.41)	6.76	(204.46)
10	Profit/(Loss) for the period from continuing operations (8-9)	(1738.69)	(1665.29)	(4515.68)	(5012.64)	(8266.06)	(9911.22)
11	Other Comprehensive income (net of tax)						
	a) 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)	(1738.69)	(1665.29)	(4515.68)	(5012.64)	(8266.06)	(9911.22)
12	Paid-up equity share capital (face value of Rs 10 each)	1722.49	8612.44	8612.44	1722.49	8612.44	8612.44
13	Earnings per equity share (for continuing operations)						
	a) Basic	(10.09)	(1.93)	(5.24)	(29.10)	(9.60)	(11.51)
	b) Diluted	(10.09)	(1.93)	(5.24)	(29.10)	(9.60)	(11.51)

Notes :

1. The above results for the quarter ended 31st December, 2024 have been reviewed by the Audit Committee and subsequently approved by the Board of Director at its meeting held on February 10, 2025.
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 and nine months ended December 31, 2024.
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 Dec 31, 2024, the company has no revenue as M/s UV Asset Reconstruction Company Limited ('UVARCL'), by exercising their powers conferred to them under the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 read with Security Interest (Enforcement) Rules, 2002, had by an auction process sold the entire immoveable and moveable operational assets of the Company situated at Patratu to M/s Ultratech Cement Limited on November 29, 2023.
5. Total issued and paid up Equity Share Capital of the company reduced vide order No. C.P. NO. 1065/KB/2020 of NCLT dated 30th day of Oct, 2024 from Rs. 86,12,43,650/- divided into 8,61,24,363 Equity Shares of Rs 10 each, fully paid-up to Rs. 17,22,48,730/- divided into 1,72,24,873 Equity Shares of Rs. 10 each, fully paid-up. The Company also received the Certificate of Registration of Order Confirming Reduction of Capital dated 13.01.2025 from Registrar of Companies, Ministry of Corporate Affairs.
6. During the quarter ended Dec 31, 2024, the Company has incurred a loss of Rs.1738.69 lakhs. The major amount of loss includes Finance cost of Rs. 1691.92 Lakhs. The management is hopeful of improving the performance of the company by exploring various avenues of enhancing revenue.
7. The figures for the previous periods have been regrouped/reclassified/restated wherever necessary in order to make them comparable with figures for the quarter and nine months ended December 31, 2024.
8. As the Company doesn't have any operation unit at present, hence the financial result of the company have been prepared on the assumption that the Company is not a Going Concern.



For and on Behalf of the Board of Directors
Burnpur Cement Limited

Indrajeet Kumar Tiwary
Wholetime Director



BURNPUR CEMENT LIMITED

Statement of changes in equity for the year ended 31st Dec 2024

Equity Share Capital*

(Rs. In Lakhs)

	Balance at the beginning of the reporting period	Changes in equity share capital during the year	Balance at the end of the reporting period
For the year ended 31st March, 2024			
Authorized Share Capital:			
103000000 Equity Shares of Rs. 10/- each	10300.00		10,300.00
Issued, Subscribed & Paid up:			
86124363 Equity Shares of Rs. 10/- each fully paid up	8612.44	-	8,612.44
For the quarter and nine months ended 31st Dec, 2024			
Authorized Share Capital:			
103000000 Equity Shares of Rs. 10/- each	10300.00		10,300.00
Issued, Subscribed & Paid up:			
17224873 Equity Shares of Rs. 10/- each fully paid up	8612.44	(6,889.95)	1,722.49

*Total issued and paid up Equity Share Capital of the company reduced vide order No. C.P. NO. 1065/KB/2020 of NCLT dated 30th day of Oct, 2024 from Rs. 86,12,43,630/- divided into 8,61,24,363 Equity Shares of Rs 10 each, fully paid-up to Rs. 17,22,48,730/- divided into 1,72,24,873 Equity Shares of Rs. 10 each, fully paid-up.

