

Date: 08th November, 2024

То	То
The Listing Department,	The Listing Department
National Stock Exchange of India Limited	BSE Limited
Exchange Plaza, C-1, Block-G	Phiroze Jeejeebhoy Towers
Bandra Kurla Complex, Bandra-East	Dalal Street, Mumbai-400 001
Mumbai-400 051	
Stock Code: STARCEMENT	Stock Code: 540575

Dear Sir(s)/Madam(s),

Sub: Outcome of the Board meeting held on 08th November, 2024 Ref.: Regulation 33 and 30 of SEBI (LODR) Regulations, 2015

Further to our letter dated 30th October, 2024 please note that as per the recommendation made by the Audit Committee, the Board of Directors of the Company at their duly convened meeting held on today i.e., 08th November, 2024 inter alia, has taken on record and approved the Unaudited Standalone and Consolidated financial results of the Company for the second quarter ended 30th September, 2024.

A copy of the Unaudited Standalone and Consolidated financial results of the Company for the second quarter ended 30th September, 2024 along with Limited Review Reports as submitted by the Company's Statutory Auditors are enclosed for your information and records.

The meeting of the Board of Directors commenced at 12:35 p.m. and concluded at 02:15 p.m.

Thanking you, For Star Cement Limited

Debabrata Thakurta (Company Secretary)

Encl. as stated.





Century House, P-15/1 CPT Colony, Taratala Road, Kolkata -700088. Email: kolkata@starcement.co.in Registered Office & Works: Village & PO – Lumshnong, P.S. Khliehriat, District – East Jaintia Hills, Meghalaya – 793210. Phone: 03655-278215/16/18. Fax Number: 03655-278217. Email: lumshnong@starcement.co.in. Website: www.starcement.co.in

ISO 9001:2015, ISO 14001:2015 & ISO 45001:2018 CERTIFIED COMPANY.

CIN: L26942ML2001PLC006663



Independent Auditor's Review Report on the Unaudited Consolidated Financial Results of Star Cement Limited for the quarter and half year ended September 30, 2024 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To The Board of Directors, Star Cement Limited

- We have reviewed the accompanying statement of unaudited consolidated financial results of M/s. Star Cement Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and half year ended September 30, 2024 together with notes thereon (herein after referred to as 'the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Listing Regulation').
- 2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors in their meeting held on November 8, 2024 has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133, of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. 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", as specified under section 143(10) of the Companies Act, 2013. 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

Name of the Entity	Relationship		
the standard limited	Subsidiary		
Star Cement Meghalaya Limited	Subsidiary		
Star Century Global Cement Private Limited	Subsidiary		
Star Cement North East Limited	Subsidiary		
Star Cement (I) Limited	Subsidiary		
Ri Pnar Cement Private Limited	Subsidiary		
Kopili Cement (I) Private Limited	Subsidiary		

4. The Statement includes the financial results of the Parent and the following entities:



Singhi & Co.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the management reviewed financial information / financial results in case of three subsidiaries referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principle laid down in the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued there under and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

- 6. The consolidated unaudited financial results also include the interim financial information & financial results of three ("3") subsidiaries namely Star Century Global Cement Private Limited, RI Pnar Cement Private Limited & Kopili Cement (I) Private Limited which have not been reviewed by their independent auditors, whose interim financial information & financial results reflects total assets of Rs.16.56 Lakhs and net assets of Rs.15.71 Lakhs as at September 30, 2024, total revenue of Rs. Nil & Rs Nil, total net loss of Rs. 0.03 Lakhs & Rs 0.02 Lakhs and total comprehensive income of (Rs. 0.03 Lakhs) & (Rs. 0.02 Lakhs) for the quarter and half year ended on September 30, 2024, respectively and net cash inflow of Rs. Nil for the half year ended on September 30, 2024, as considered in the unaudited consolidated financial results. According to the information and explanations given to us by the management, these interim financial information & financial results are not material to the Group. Our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of such subsidiaries are based on the management certified accounts.
- 7. Star Century Global Cement Private Limited is located outside India whose financial results have been prepared in accordance with accounting principles generally accepted in their country. The Parent's management has converted the financial results of such subsidiary located outside India from accounting principles generally accepted in their country to accounting principles generally accepted in India. The parent company has also carried out fit for consolidation adjustment in the financial statements of its subsidiary. We have reviewed these conversion adjustments made by the parent company's management. Our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of such subsidiary located outside India is based on the management certified accounts and the conversion adjustments prepared by the management of the Parent company and reviewed by us.

Our conclusion on the Statement is not modified in respect of the above matters.



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

(Gopal Jain) Partner Membership No. 059147

24059147BKEGYA6066

UDIN:

Place: Kolkata Dated: November 08, 2024contd.



161, Sarat Bose Road Kolkata-700 026, (India) T +91(0)33-2419 6000/01/02 E kolkata@singhico.com www.singhico.com

Independent Auditor's Review Report on the Unaudited Standalone Financial Results of Star Cement Limited for the guarter and half year ended September 30, 2024 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To The Board of Directors, Star Cement Limited

- We have reviewed the accompanying statement of unaudited standalone financial results of M/s. Star Cement Limited ('the Company') for the quarter and half-year ended September 30, 2024 together with notes thereon (hereinafter referred to as 'the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Listing Regulation').
- 2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on November 8, 2024, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133, of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express conclusion on the Statement based on our review.
- 3. 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," as specified under section 143(10) of the Companies Act, 2013. 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principle laid down in the applicable Indian Accounting Standards ('Ind AS') as prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Listing Regulation 33 of 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.



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

(Gopal Jain) Partner Membership No. 059147 UDIN: 24059147-BKEGX21262

Place: Kolkata Dated: November 8, 2024

	Star Cement Limited	
Regd. Office: Lumshnong,	P.O. Khaliehrait, Distt.	East Jaintia Hills, Meghalaya

Balance Sheet as at September 30, 2024

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Balance Sheet a	Balance Sheet as at September 30, 2024				
Particulars	Standalone	Standalone	Consolidated	Consolidated	
	As on 30.09.2024 Unaudited	As on 31.03.2024 Audited	As on 30.09.2024 Unaudited	As on 31.03.2024 Audited	
ASSETS	Unaddiced				
Non-current assets			2 01 200 01	1,39,641.68	
(a) Property, plant and equipment	1,12,747.70	47,033.90	2,04,399.94 46,692.05	1,01,904.93	
(b) Capital work-in-progress	40,184.94	1,00,427.11	1,624.98	1,703.36	
(c) Right-of-use assets	1,373.11	1,482.25	210.86	247.72	
(d) Intangible assets	208.45	244.56 255.00	460.68	255.00	
(e) Intangible assets under development	460.68	33,779.77	400.00	-	
(f) Investment in subsidiaries	33,779.32	33,118.11			
(g) Financial assets	166.51	164.73	200.53	198.73	
(i) Investments	1,560.64	3,953.35	1,560.64	1,710.6	
(ii) Loans	1,560.52	1,536.06	2,122.22	2,135.8	
(iii) Other Financial Assets	14,483.19	12,331.39	25,119.34	24,008.3	
(h) Deferred tax assets (net)	659.35	102.19	2,081.48	1,060.1	
(i) Non current tax assets (net)	10,738.35	7,975.41	16,765.89	10,801.1	
(j) Other non-current assets	2,17,922.76	2,09,285.72	3,01,238.61	2,83,667.5	
otal non-current assets					
Current assets		44.050.14	36.805.91	33,496.3	
(a) Inventories	13,711.48	11,856.14	30,803.91	00,400.0	
(b) Financial assets	44 400 04	11,188.99	16,309.90	15,077.7	
(i) Trade receivables	11,492.31		954.64	4,778.6	
(ii) Cash and cash equivalents	481.79	2,860.87 477.09	1,368.36		
(iii) Bank balances (other than (ii) above)	1,163.97	477.09	40.00		
(iv) Loans	- 440 70	2,952.61	6,170.48		
(v) Other financial assets	2,113.73	5,163.84	18,713.45		
(c) Other current assets	9,026.31	0,100.04	10,710,10		
	37,989.59	34,499.54	80,362.74	76,569.7	
fotal current assets	2,55,912.35	2,43,785.26	3,81,601.35	3,60,237.2	
EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity	4,041.80 1,59,141.99	4,041.80 1,64,265.84	4,041.80 2,70,573.78 (11.17	2,66,969.8	
(c) Non-Controlling interest	4 00 400 70	1,68,307.64		/	
Total equity	1,63,183.79	1,00,307.04	2,14,004.41	-1	
IABILITIES					
Non-current liabilities					
(a) Financial liabilities				5 210	
(i) Borrowings	26,593.08		18,665.07	in the second seco	
(ii) Lease liabilities	919.96	1,092.72	1,125.02		
(b) Provisions	1,181.13		1,578.34		
(c) Other non current liabilities	667.35	710.18	1,240.10	, 1,027.	
to be a surrout lightlitics	29,361.52	8,404.31	22,616.61	11,122.3	
Total non-current liabilities					
Current liabilities					
(a) Financial liabilities	0.500.50	3,630,33	17,547.8	5,772.	
(i) Borrowings	6,533.52			2	
(ii) Lease liabilities	497.59	423.20	000.0.		
(iii) Trade payables					
Total outstanding dues of micro enterprises and small enterprises		2,844.34		2 709	
	1,781.11	524 - 0 (1624) - 1 (1245) - 1	2,669.9	3 3,708	
Total outstanding dues of trade payable other than micro	18,217.09	17,702.66		18,261	
enterprises and small enterprises			10,777.4		
(iv) Other financial liabilities	30,328.22				
(b) Other Current Liabilities	5,494.27		A CONTRACTOR OF		
(c) Provisions	249.42				
(d) Current tax liabilities (net)	265.82				
Total current liabilities	63,367.04				
	92,728.56			States States	
	2,55,912.35	2,43,785.26	3,81,601.3	5 3,60,237.3	
Total current liabilities Total liabilities Total equity and liabilities	92,728.56 2,55,912.35	75,477.62			





STAR CEMENT LIMITED Regd.Office : Vill.: Lumshnong, PO: Khallehriat, Dist. East Jaintia Hills, Meghalaya - 793210 Email : investors@starcement.co.in ; website: www.starcement.co.in CIN : L26942ML2001PLC006663

Statement of Unaudited Financial Results for the Quarter/Half year ended September 30, 2024

(₹ in Lakhs unless otheriwse stated)

ware ended builded) Cuenter builded) Cuenter builded) <thcuenter builded</thcuenter 					STANDALONE	LONE					CONSOL	CONSOLIDATED		
						1			Quarter	Quarter	Quarter	Half year	Half year	Vear ended
	SI. No.	Particulars	Quarter ended 30.09.2024 (Unaudited)	Quarter ended 30.06.2024 (Unaudited)	Quarter ended 30.09.2023 (Unaudited)	Half year ended 30.09.2024 (Unaudited)	Half year ended 30.09.2023 (Unaudited)	Year ended 31.03.2024 (Audited)	ended 30.09.2024 (Unaudited)	ended 30.06.2024 (Unaudited)	ended 30.09.2023 (Unaudited)	ended 30.09.2024 (Unaudited)	ended 30.09.2023 (Unaudited)	31.03.2024 (Audited)
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	-	Income									LO LOL OC	1 30 200 10	1 34 ET2 AC	2 01 DEC 71
		Revenue from Operations	39,666.84	47,174.58	60	86,841.42	1,37,494.16	2,89,369.13	152.42	12,001,61	26,020,000	DB LUE	1 450.10	2.646.51
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $		Other Income	351.40	21.992	00	71.100 00	1 38 COU CO	2 03 338 83	64 318.05	75.238.98	59.102.88	1.39,557.03	1,36,023.15	2,93,713.22
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $		Total income	40,018.24	41,414.30		+0.76+(10	10:000'T	montoria						
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	~	FUNANCAS										100000		-0 LOC 24
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	4	Cost of materials consumed	14,103.22	20,906.72	24,626.26	35,009.94	58,948.82	1,21,765.67	9,413.66	18,785.99	8,329.25	28,199.65	20,297.83	46,252,04
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $		Purchase of traded goods			89.45		1,358.58	2,652.20	E.	100 000 00	in or a out	In saf and	ILC CYCI	1 660.01
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $		Changes in Inventories of finished goods, work-in-progress and stock -in-trade	(625.61)				1,022.86	1,666.76	(402.18)	(1,743.25)	(20.150,1)	(2,145.45)	(747.37)	T,000.00
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $		Emplovee benefits expense	4,369.91	3,620.74		7,990.65	7,455.02	15,123.82	6,456.52	6,220.24	5,712.47	12,676.76	10,551.50	21,4/9.49
		Finance costs	172.46			543.98		1,295.27	711.36	589.67	324.50	1,301.03	548.64	1,250.12
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $		Depreciation and amortisation expense	4,663.95	3,934.80		8,598.75		8,174.64	8,253.01	7,254.74	3,601.55	15,105,65	b, /82.40	14,009.1/
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $		Power and Fuel expense	7,630.91	5,901.52		13,532.43	13,559.69	26,623.23	11,657.38	11,449.31	13,116.89	23,106.69	30,423.90	+/.60c,cc
= (1 + 1 + 1 + 1) = (1		Carriage Outward expense							10 100 00	000000	000000	12 606 35	01 673 GG	AR ORG 50
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $		- on finished goods	7,712.82	8,522.07	ຄັ	16,234.89	21	48,126.21	10,666.85	DC.620,21	06'610'6	02.020,02	11 076 53	AC 371 30
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $		- on internal clinker transfer	412.10	378.74		790.84		906.27	6,728.43	12.22/2	4,5/2.38	70,070,62	30 200 21	47.011,02
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $		Other expenses	6,810.61	6,671.92		13,482.53	15,526.84	33,110.88	10,0/6.83	P1.522,0	41.0/0/2	20,070,02	36 VCF 01 F	7 61 266 27
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $		Total Expenses	45,250.37	49,481.74		94,732.11	1,25,030.45	2,59,444.95	02.105,50	/1,332.20	00.066,26	71-460/40/1	OC'OTTIET'T	C.D.C.(40.47
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $								00 000 00	756.10	3 906 72	6 506.87	4.662.91	16.902.79	42.357.90
repredication result result <th< td=""><td>m</td><td>Profit before exceptional items /extraordinary items(1-2)</td><td>(5,232.13,</td><td></td><td></td><td></td><td></td><td>00.000,00</td><td>CT:001</td><td>Timorte</td><td>- concerto</td><td></td><td></td><td></td></th<>	m	Profit before exceptional items /extraordinary items(1-2)	(5,232.13,					00.000,00	CT:001	Timorte	- concerto			
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	1		,	i			1	1	1			-	1	
print brace ($2,3213$) ($2,3074$) $3,380.14$ $3,380.14$ $3,380.14$ $3,380.14$ $3,380.14$ $3,380.14$ $3,380.14$ $3,380.14$ $3,380.14$ $3,380.14$ $3,380.14$ $3,380.14$ $3,380.14$ $3,380.14$ $3,380.12$ $2,380.12$ $2,380.12$ $2,380.12$ $2,380.12$ $2,380.12$ $2,380.14$ $2,38$	4	Exceptional items												
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	S	Profit before tax (3+4)	(5,232.13					33,893.88	756.19	3,906.72	6,506.82	4,662.91	16,902.79	42,357.90
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $														
$\frac{1}{1000000} = \frac{1}{100000000} = \frac{1}{10000000000000000000000000000000000$	9	Tax expenses	,	1	1,065.40		2,404.96	5,922.15	1,189.95	893.27			3,039.64	7,859.94
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$		a) current av h) Deferred Tax	(1,445.03				2	6,389.70	(1,000.64)	(85.47)		(1,086.11)	1,145.08	5,572.29
		c) Tax for earlier years	3		i.	E.	(487.76)	(487.76)		,	1	,	(6/4.42)	(45.686)
Profit after tax for the period (5-6) (3.77-10) (1.73-10) (1.23-10)								02 050 70	566 88	3,098,92	4.066.95		13,392.49	29,511.03
Other Comprehensive fractor 3.5 (3.3.17) (3.3.47) (1.3.1.9) (1.71) (3.4.51) (1.3.5.5) (4.2.13) (1.2.1	-	Profit after tax for the period (5-6)	13/18/15											
a) leters the will not be redustified to Profit or least (net of tax) 9.0 $(2.3.77)$ </td <td>~</td> <td>Other Comprehensive Income (net of tax)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>Terrar and</td> <td></td> <td></td> <td></td> <td></td> <td>5 OC1)</td>	~	Other Comprehensive Income (net of tax)							Terrar and					5 OC1)
b) liteme that will be redussified to Profit or loss (net of tex) (1.360) (1.366) (1.366) (1.366) (1.366) (1.366) (1.366) (1.366) (1.366) (2.37) (2.33) (2.37) (2.33) (2.32) (2.32) (2.32) (2.32) (2.32) (2.32) (2.32) (2.32) (2.32) (2.32) $(2.$		a) Items that will not be reclassified to Profit or loss (net of tax)	9.50					(131.99)	(11.1)					171-0CT)
		b) Items that will be reclassified to Profit or loss (net of tax)		•		×			(0.03)	10.0	0.20		07'0	
Net Profit for the period attributable to: (3.737.10) (1.312.28) 3.677.22 (3.2063.79) 5.74.06 3.103.64 4,666.695 3.677.72 13.39 Non-controlling interest (4.72) (4.72) (4.72) (4.72) (4.72) (1.193) (1.193) Non-controlling interest (5.10.38) 9.023.32 22,069.79 574.08 3.103.64 4,666.95 3,677.72 13.39 Non-controlling interest (4.72) (4.72) (4.72) (4.72) (4.72) (1.19) (1.29) Non-controlling interest (5.10.38) 3,541.41 (131.79) (2.3.47) (124.66) (1.29.39) (42.30) (1.29.39) (42.30) (1.29.39) (42.30) (1.29.39) (1.29.39) (1.29.39) (1.29.39) (1.29.39) (1.29.39) (1.29.39) (1.29.39) (1.29.39) (1.29.39) (1.29.39) (1.29.39) (1.29.39) (1.29.39) (1.29.30) (1.29.30) (1.29.30) (1.29.30) (1.29.30) (1.29.30) (1.29.30) (1.29.30) (1.29.30) (1.29.30) (1.	6	Total Comprehensive Income for the period (7+8)	(3,777.60					21,937.80	559.08	3,064.42	3,937.56		13,267.85	29,374.07
Shareholders of the Company (3.787.10) (1.313.28) 3.67.3.0 (5.100.36) 9.082.32 2.2008.75 3.74.08 3.000.330 9.087.742 3.000.330 9.087.742 3.000.330 9.087.742 3.000.330 9.087.742 3.000.330 9.087.742 3.000.330 9.087.742 3.000.330 9.087.742 3.000.330 9.087.742 3.000.330 9.087.742 3.000.330 9.087.742 3.000.330 9.087.742 3.000.330 9.087.742 3.000.330 9.087.742 3.000.330 9.087.742 3.000.330 9.087.742 3.000.330 9.087.742 1.13.20 <th1.20< th=""> 1.13.20 <th1.20< <="" td=""><td>10</td><td>-</td><td></td><td></td><td></td><td></td><td></td><td>000000</td><td></td><td></td><td>10 200</td><td></td><td>12 207 40</td><td>20 611 03</td></th1.20<></th1.20<>	10	-						000000			10 200		12 207 40	20 611 03
Non-controlling interest V. Action V. Action<		Shareholders of the Company						57'GOD'77	100 11	102 V/		'n		-
Other Comprehensive income attributeble to: Of the Comprehensive income attributebl		110							(nz·zi)	171.4		(20.24)		
Shareholders of the Company C// A/IA Solution Soliio Solution Soli	11								17 801					(136.96)
Non-controlling interest. N		14	NI.						-					•
Total Comprehensive Income artributable to: U/V (3,777.60) (1,346.25) $3,541.41$ (5,123.55) $8,958.26$ $3,069.14$ $3,937.56$ $3,635.42$ $13,20$ Some controlling interest Non-controlling interest (7,20) (4,72) (4,72) (4,72) (4,72) (4,72) (4,72) (4,72) (4,041.80) $4,041.80$		Non-controlling interest	-											
Image: Non-controlling in the company (7.20) (4.72) (4.72) (1.192) Non-controlling in the company Non-controlling in the company (4.72) (4.72) (4.72) (4.72) (1.192) Non-controlling in the controlling in the control in th	12	Total Comprehensive Income attributable to:	0 13.777.60				00		566.28	3,069.14			13,267.85	29,374.07
Paid up Equity Share Capital (Face Value) (Face		Non-controlling interest	-						(7.20)			(11.92)		
Fail of Equity Earling Fer Share (EPS) - (Face Value of Martinualised) (in ₹) (0.32) 0.91 (1.26) 2.25 5.46 0.14 0.77 1.01 0.91 - Basic - Basic - Diluted - 0.14 0.77 1.01 0.91		CHI & CHI &	A 041 80						4,041.80	4,041.80			4,041.80	4,041.80
Other Equity 1,64,265.84 1,64,265.84 1,01,265 </td <td>13</td> <td>Paid up Equity Share Capital (Face Value Wry Peacity</td> <td>0'T40'F</td> <td></td> <td></td> <td></td> <td></td> <td>\square</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>2 CC 000</td>	13	Paid up Equity Share Capital (Face Value Wry Peacity	0'T40'F					\square						2 CC 000
Earlings Per Share (EPS) - (Face Value of Movamuralised) (in ₹) (0.94) (0.32) 0.91 (1.26) 2.25 5.46 0.14 0.77 1.01 0.91 - Basic - Diluted 0.94) (0.32) 0.91 (1.26) 2.25 5.46 0.14 0.77 1.01 0.91	14							1,64,265.84						2,66,969.83
- Basic - 0.31 0.91 (1.26) 2.25 5.46 0.77 1.01 0.91 - Diluted - 0.14 0.77 1.01 0.91 (1.26) 2.25 5.46 0.14 0.77 1.01 0.91	15													r
0.94) (0.32) 0.91 (1.26) 2.25 5.46 0.14 0.77 1.01 0.31	-		·6·0)											7.30
		Con Acrov	(0.9											

STAR CEMENT LIMITED

Regd.Office : Vill.: Lumshnong, PO: Khaliehriat, Dist. East Jaintia Hills, Meghalaya - 793210

Unaudited Statement of Cash Flow for the Half year ended September 30, 2024

		Stan	dalone	Conso	lidated
. No.	Particulars	Half year ended 30.09.2024	Half year ended 30.09.2023	Half year ended 30.09.2024	Half year ended 30.09.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
(A)	Cash flows from operating activities				
	Profit before tax	(7,239.57)	13,560.14	4,662.91	16,902.79
	Adjustments to reconcile profit before tax to net cash flows				
	Depreciation and amortisation expense	8,598.75	3,943.90	15,507.75	6,782.40
	Unrealised (Gain)/ loss on foreign currency translation (net)	57.09	-	105.59	-
	(Profit) / loss on sale / write off of Property, plant and equipments (net)	(1.84)	0.33	(1.84)	27.51
	Interest Income	(150.09)	(970.39)		5 S
8	Finance Costs	543.98	619.95	1,301.03	548.64
	Net (Gain)/ Loss on fair value of Investments through FVTPL	(1.78)	(0.81)	(1.78)	(0.81)
	Excess Provision / unclaimed liabilities written back	(0.96)	-	(0.96)	-
	Allowances for credit losses on trade receivables/ advances (net)	152.72	14.07	152.72	25.42
	Operating Profit Before Working Capital Changes:	1,958.30	17,167.19	21,581.51	22,954.59
	Adjustments for decrease / (increase) in operating assets:			12 CONTRACTOR CONTRACTOR	
	(Increase)/Decrease in trade receivables	(456.04)	(612.06)	1. A	558.96
	(Increase)/Decrease in inventories	(1,855.34)	(445.00)		
	(Increase)/ Decrease in financial and other assets	(2,919.82)	(622.05)	(7,354.89)	
	(Decrease)/Increase in trade payables	(548.80)	4,474.56	(522.85)	A 0.
	(Decrease) /Increase in other liabilities and provisions	(3,021.81)	179.45	767.61	(63.36
	Cash generated from operations	(6,843.51)	20,142.10	9,776.99	18,547.99
	Income taxes paid (net of refunds)	(582.38)	(2,116.48)		(2,755.47
	Net Cash generated from Operating Activities (A)	(7,425.89)	18,025.62	6,633.90	15,792.52
(B)	Cash flow from Investing Activities				
	Purchase of property, plant and equipment and intangible assets (including capital work in progress, capital advances and capital liabilities) Proceeds from sale of property, plant and equipment and other intangible	(19,710.93)	(28,756.93)	(36,775.60)	(45,661.49)
	assets Redemption / (Investment) in fixed deposits and margin money deposits	12.73	23.11	279.16	(95.48
	(having original maturity for more than 3 months)	(705.84)	7,857.17	3,593.16	13,134.11
	Loans and advances (given)/repaid (net)	2,392.71	(6,856.98)		49.94
	(Purchase)/ sale of investments (net)	0.45	(2,028.25)		7,366.85
	Interest Received	40.82	1,053.53		1,719.59
	Net Cash used in Investing Activities (B)	(17,970.06)	(28,708.35)	(31,918.68)	(23,486.48
(C)	Cash Flow from Financing Activities				
(=)	Proceeds from Non-Current Borrowings	20,975.00	2,900.00	11,454.81	-
	Proceeds / (Repayment) of Short Term Borrowings (Net)	2,771.66	(734.23)	11,555.28	(977.74
	Interest and Finance Charges Paid	(441.93)	(293.38)	(1,273.67)	(396.92
	Payment of lease liabilities (including interest)	(287.86)	(237.82)	(275.69)	(263.31
	Net Cash flow from Financing Activities (C)	23,016.87	1,634.57	21,460.73	(1,637.97
	Net Increase/(decrease) in cash and cash equivalents (A+B+C)	(2,379.08)	(9,048.16)	(3,824.05)	(9,331.93
	Cash and Cash Equivalents at the beginning of the year	2,860.87	11,641.48	4,778.69	12,162.23
	Cash and Cash Equivalents at the end of the period	481.79	2,593.32	954.64	2,830.30

Note: The above statement of Cash flow has been prepared under the "indirect method" as set out in the Indian Accounting Standard (IND AS 7 - Statement of Cash flow)

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(₹ in Lakhs)

NOTES TO FINANCIAL RESULTS:

- 1 The above financial results has been prepared in accordance with Indian Accounting Standard (IND AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 (as amended). The above results were reviewed by the Audit Committee and approved by Board of Directors at their respective meeting held on November 8, 2024. The same has been reviewed by the Statutory Auditors of the Company who have expressed an unmodified opinion thereon.
- 2 The Consolidated results include results of its subsidiaries Star Cement Meghalaya Limited (SCML), Star Century Global Cement Private Limited (SCGCPL), Star Cement (I) Limited (SCIL), Star Cement North East Limited (SCNEL), Ri Pnar Cement Private Limited (RPCPL) and Kopili Cement (I) Private Limited (KCPL).
- 3 SCNEL had commenced its cement productionat its grinding uniut located at Guwahati on March 12, 2024. The subsidiary has opted to pay lower income tax under section 115BAB of the Income Tax Act, 1961.
- 4 Figures of the previous period/year have been regrouped and reclassified to confirm to the classification of current period, wherever necessary.





By order of the Board For Star Cement Limited

Sayin May-14,

Sajjan Bhajanka Chairman

Date: November 8, 2024 Place: Kolkata