



STAR BRAND

STAR PAPER MILLS LIMITED

SAHARANPUR - 247 001 (U.P.) INDIA
CIN No. :- L21011WB1936PLC008726
Phones : +91 132 2714101 to 2714105, FAX : +91 132 2714225
E-mail : star.sre@starpapers.com, Website : www.starpapers.com



C/SA/SE/521

12th Feb., 2025

To,

The National Stock Exchange of India Ltd.
Exchange Plaza, Bandra Kurla Complex
Bandra (E)
Mumbai – 400 051
Symbol-'STARPAPER'

The Bombay Stock Exchange Ltd.
Phiroze Jeejebhoy Towers
Dalal Street
Mumbai – 400 001
Stock code-'516022'

Dear Sir,

Sub: Integrated Filing (Financial) of Star Paper Mills Limited ('the Company') for the 3rd quarter and nine months ended December 31, 2024.

Pursuant to the SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31 2024, read alongwith the BSE Circular No. 20250102-4 and the NSE Circular No. NSE/CML/2025/02 both dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) of the Company, in the specified format for the 3rd quarter and nine months ended December 31, 2024.

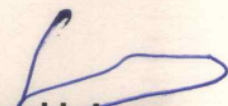
The same is also being made available on the Company's website at www.starpapers.com

This is for your information and record.

Kindly acknowledge the receipt.

Thanking you

Yours faithfully
For Star Paper Mills Limited


Saurabh Arora
(Company Secretary)
Mem. No: FCS-9860



INDEPENDENT AUDITORS' REVIEW REPORT**THE BOARD OF DIRECTORS
STAR PAPER MILLS LIMITED**

1. We have reviewed the accompanying statement of Unaudited Financial Results of **Star Paper Mills Limited** ("the Company") for the Quarter and nine months ended on December 31, 2024 ("the Statement"). The Statement has been prepared by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("Listing Regulations"). We have initialed the Statement for identification purposes.
2. This 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 Standard 34 "Interim Financial Reporting" ("Ind AS - 34") notified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder from time to time and other accounting principles generally accepted in India. Our responsibility is to issue a report 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 Auditors 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.



4. Based on our review conducted as above, we report that, nothing has come to our attention that causes us to believe that the accompanying Statement of Results read with notes thereon, prepared in accordance with aforesaid Indian Accounting Standards and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended from time to time), including the manner in which it is to be disclosed, or that it contains any material misstatement.



Place: Kolkata
Date: 12th February, 2025

For Lodha & Co LLP
Chartered Accountants
Firm's ICAI Registration No. 301051E/E300284

V. Matta
Vikram Matta
Partner
Membership No. 054087
UDIN: 25054087BMNWCS8401



STAR PAPER MILLS LIMITED

Regd. Office: Duncan House, 2nd Floor, 81 Netaji Subhas Road, Kolkata-700001.

CIN-L21011WB1936PLC008726; Ph: (033) 22427380-83, Fax: (033)22427383, email: star.sre@starpapers.com, website-www.starpapers.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

(Rs. In Lakhs)

Particulars	Quarter ended Dec. 31, 2024	Quarter ended Sept 30, 2024	Quarter ended Dec. 31, 2023	Nine Months ended Dec. 31, 2024	Nine Months ended Dec. 31, 2023	Year ended March 31, 2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Revenue From Operations	9,748.46	11,091.37	11,481.26	32,224.99	34,404.07	44,447.29
2 Other Income	450.13	1,006.00	882.80	2,279.85	2,131.34	3,191.28
3 Total Income (1+2)	10,198.59	12,097.37	12,364.06	34,504.84	36,535.41	47,638.57
4 Expenses						
(a) Cost of materials consumed	5,582.08	5,193.43	6,005.83	16,151.99	16,564.56	22,114.87
(b) Changes in inventories of finished goods, stock-in-trade and work-in-progress	(1,014.93)	438.15	(690.70)	(109.65)	(1,697.05)	(2,942.01)
(c) Employee benefits expense	805.55	776.24	718.43	2,329.49	2,079.05	3,016.76
(d) Finance costs	25.76	23.47	19.31	72.29	49.58	83.76
(e) Depreciation and amortisation expenses	138.40	138.72	137.91	413.83	407.41	544.10
(f) Power and Fuel	1,747.35	1,659.24	2,107.57	5,182.74	6,693.85	8,513.22
(g) Other expenses	1,849.78	2,120.49	1,960.47	6,005.23	5,601.98	8,037.59
Total Expenses	9,133.99	10,349.74	10,258.82	30,045.92	29,699.38	39,368.29
5 Profit before exceptional items and tax (3-4)	1,064.60	1,747.63	2,105.24	4,458.92	6,836.03	8,270.28
6 Exceptional Items	-	-	(175.16)	-	(175.16)	(179.81)
7 Profit before tax (5-6)	1,064.60	1,747.63	1,930.08	4,458.92	6,660.87	8,090.47
8 Tax expense						
(i) Current Tax						
(ii) For Earlier Year	332.33	282.09	343.89	899.15	1,501.75	1,752.79
(iii) Deferred Tax						(358.49)
9 Profit for the period (7-8)	(38.81)	14.02	109.79	(53.59)	189.96	295.85
10 Other Comprehensive Income	771.08	1,451.52	1,476.40	3,613.36	4,969.16	6,400.32
A (i) Items that will not be reclassified to profit or loss						
(ii) Income tax relating to items that will not be reclassified to profit or loss	(9.11)	(78.95)	6.65	(97.18)	(84.81)	(141.22)
Total Other Comprehensive Income	2.29	2.30	(1.67)	6.88	6.98	(192.64)
11 Total Comprehensive Income for the period (9+10)	(6.82)	(76.65)	4.98	(90.30)	(77.83)	(333.86)
12 Paid-up equity share capital (Face value - Rs. 10/- each)	764.26	1,374.87	1,481.38	3,523.06	4,891.33	6,066.46
13 Other Equity	1,560.83	1,560.83	1,560.83	1,560.83	1,560.83	1,560.83
14 Earnings per equity share (EPS) of par value of Rs. 10 each.*						
(1) Basic (Rs.)	4.94	9.30	9.46	23.15	31.84	41.01
(2) Diluted (Rs.)	4.94	9.30	9.46	23.15	31.84	41.01

* EPS is not annualised for the quarter and nine months ended

- Notes
- The above Unaudited financial results for the quarter and nine months ended 31st December, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th February, 2025. The statutory auditors have carried out Limited Review on these results.
 - The above statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
 - Exceptional Items represent loss on account of destruction and damage of inventory due to fire. Insurance claim of Rs. 161.70 lakhs during the quarter has been included under other income for quarter and nine months ended 31st December, 2024.
 - The Company operates in single operating segment of Paper, Paper Board and related products.
 - Figures for the previous period are re-classified/re-arranged/re-grouped, wherever necessary, to correspond with the current period's classification/disclosure.

for Star Paper Mills Limited

M. Mishra
Managing Director
DIN-00096112

Place: New Delhi
Date: 12th February, 2025





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B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT, ETC. -

Not Applicable

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES –No Loan/Debt securities

Not Applicable

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) -

Not Applicable.

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter)

- Not Applicable

