

**STAR PAPER MILLS LIMITED**

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**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31<sup>ST</sup> 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	11,091.87	11,481.26	32,224.99	24,404.07	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	12,097.87	12,364.06	34,504.84	26,535.41	47,638.57
4 Expenses						
(a) Cost of materials consumed	5,582.08	5,193.43	6,009.83	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	83.78
(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	1,501.73	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	(9.11)	(78.95)	6.65	(97.18)	(84.81)	(141.22)
(ii) Income tax relating to items that will not be reclassified to profit or loss	2.29	2.30	(1.67)	6.88	6.98	(192.64)
Total Other Comprehensive Income	(6.82)	(76.65)	4.98	(90.30)	(77.83)	(333.86)
11 Total Comprehensive Income for the period (9+10)	764.26	1,374.87	1,481.38	3,523.06	4,891.33	6,066.46
12 Paid-up equity share capital (Face value - Rs. 10/- each)	1,560.83	1,560.83	1,560.83	1,560.83	1,560.83	1,560.83
13 Other Equity						63,166.85
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 31<sup>st</sup> December, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12<sup>th</sup> 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 31<sup>st</sup> 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: 12<sup>th</sup> February, 2025

