# (Formerly CEMENT MANUFACTURING COMPANY LTD)

06th February, 2018

To, The Listing Department, National Stock Exchange of India Limited Exchange Plaza, C-1, Block-G Bandra Kurla complex, Bandra-East Mumbai-400 051 Stock code: STARCEMENT

BSE Limited Phiroze Jeejeebhoy Towers Dalal Street Mumbai-400 001 Stock code: 540575

Dear Sir(s),

#### Sub: Submission of Unaudited financial results of the Company for the third Quarter and nine months ended 31st December, 2017

Further to our letter dated 27th January, 2018, please note that as per recommendation made by the Audit Committee, the Board of Directors of the Company at their duly convened meeting held on today i.e., 06th February, 2018 inter alia, has taken on record and approved the Unaudited Standalone and Consolidated financial results of the Company for the third quarter and nine months ended 31<sup>st</sup> December, 2017. The Meeting of the Board of Directors of the Company commenced at 02.55 p.m. and concluded at 3.15 p.m.

A copy of the Unaudited financial results of the Company (both Standalone and Consolidated) for the third quarter and nine months ended 31<sup>st</sup> December, 2017 alongwith Limited Review Reports as submitted by the Company's Statutory Auditors are enclosed for your information and record.

Thanking you,

Yours faithfully, For Star Cement Limited

X Debabrata Thakurta

Company Secretary Signed by: DEBABRATA THAKURTA Debabrata Thakurta Company Secretary

Encl. as stated





Regd. Office & Works : Lumshnong, PO. – Khallehriat, Dist. – East Jaintia Hills, Meghalaya - 793 210, Ph: 03655-278215/16/18, Fax: 03655-278217, e-mail: lumshnong@starcement.co.in Works : Gopinath Bordoloi Road, Village - Chamatapathar, District - Kamrup (M), Guwahati - 782 402, Assam, e-mail: ggu@starcement.co.in Guwahati office : Mayur Garden, 2" Floor, Opp. Rajiv Bhawan, G.S. Road, Guwahati - 781 005, Assam, Ph: 0361-2462215/16, Fax: 0361-2462217, e-mail: guwahati@starcement.co.in Delhi Office : 281, Deepali, Pitampura, Delhi-110 034, Ph: 011 - 2703 3821/22/27, Fax: 011 - 2703 3824, e-mail: delhi@starcement.co.in Kolkata Office : 3, Alipore Road, Satyam Towers, 1" Floor, Unit No. 9B, Kolkata - 700 027, Ph: 033-2448 4169/4170, Fax: 033-2448 4168, e-mail: kolkata@starcement.co.in Durgapur Office : C/o - Ma Chandi Durga Cements Ltd., Bamunara Industrial Area, P.O.- Bamunara, P.S.- Kanksha, Dist. Burdwan, West Bengal - 713 212 Siliguri Office : Village - Kartowa, P.O. - Mohanvita, District - Jalpaiguri, West Bengal - 735 135 / Top Plaza, 3" Floor, Near City Plaza, Sevoke Road, Siliguri -734 001, Ph: 0353-2643611/12 Bankura Office : Purandar Pur, District - Bankura, West Bengal - 722 155

# D. K. CHHAJER & CO.

CHARTERED ACCOUNTANTS

NILHAT HOUSE 11, R. N. MUKHERJEE ROAD GROUND FL., KOLKATA - 700 001 PHONES : 033-2262 7280 / 2262 7279 TELE-FAX : 033 2230-6106 E-mail : dkchhajer@gmail.com kolkata@dkcindia.com

#### INDEPENDENT AUDITOR'S REVIEW REPORT

On

Interim Standalone Financial Results for the Quarter and Nine Months Ended 31<sup>st</sup> December 2017

То

The Board of Directors of STAR CEMENT LIMITED

- 1. We have reviewed the accompanying Statement of unaudited standalone financial results of Star Cement Limited ("the Company") for the quarter and nine month period ended 31" December, 2017 ("the Statement"), submitted to us by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements)Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5" July, 2016. Attention is drawn to the fact that the figures for the corresponding quarter and nine month period ended ended 31" December, 2016, including the reconciliation of the net profit for the quarter under Indian Accounting Standards (Ind AS) of the corresponding quarter with net profit for the quarter reported under previous GAAP as reported in these financial results have been approved by the Company's Board of Directors but have not been subjected to review.
- 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 Ind AS for Interim Financial Reporting (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 (the Act) read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a Report on these financial results 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," 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's 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.



4. 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 applicable Ind AS notified under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India, 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 modified by Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For D.K. Chhajer& Co Chartered Accountants Firm Registration/No. 304138E HHAJER CHARGERED Nira & Jhunjhunwala ACCOUNTANTS Partner Membership No. 057170 ukhe

Place: Kolkata Date : 6 February, 2018

# D. K. CHHAJER & CO.

CHARTERED ACCOUNTANTS

NILHAT HOUSE 11, R. N. MUKHERJEE ROAD GROUND FL., KOLKATA - 700 001 PHONES : 033-2262 7280 / 2262 7279 TELE-FAX : 033 2230-6106 E-mail : dkchhajer@gmail.com kolkata@dkcindia.com

# INDEPENDENT AUDITOR'S REVIEW REPORT

On

Interim Consolidated Financial Results for the Quarter and Nine Months Ended 31<sup>st</sup> December 2017

To

### The Board of Directors of STAR CEMENT LIMITED

1. We have reviewed the accompanying Statement of unaudited consolidated financial results ("the Statement") of Star Cement Limited ("the Parent"), and its subsidiaries (the company and its subsidiaries together referred to as "the Group") for the quarter and nine month period ended 31" December, 2017 ("the Statement"), being submitted by the Group pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016. Attention is drawn to the fact that the figures for the corresponding quarter and nine month period ended 31" December, 2016 including the reconciliation of the net profit for the quarter under Ind AS of the corresponding quarter with net profit for the quarter reported under previous GAAP as reported in these financial results have been approved by the Parent's Board of Directors but have not been

- 2. This Statement, which is the responsibility of the Parent's Management and approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) for Interim Financial Reporting (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a Report on these financial results 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," 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 misstatements. A review is limited primarily to inquiries of Group's 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.

# 4. This Statement includes the results of the following entities.

Name of the Entity	Deletional
<ul> <li>Meghalaya Power Ltd.</li> </ul>	Relationship
Megha Technical & Engineers	s Pvt. Ltd
<ul> <li>Star Cement Meghalaya Limit</li> </ul>	1 STATION
<ul> <li>Star Century Global Cement P</li> </ul>	Subsidiary
<ul> <li>NE Hills Hydro Ltd.</li> </ul>	VI. EAU.



- 5. We did not review the interim financial statements of two subsidiaries (i.e. NE Hills Hydro Ltd. & Star Century Global Cement Pvt. Ltd.) included in the consolidated unaudited financial results, whose interim financial statement reflect total assets of Rs. 7.22 Lakhs and Rs. 24.33 Lakhs as at 31<sup>st</sup> December, 2017 respectively. Both these subsidiaries had Nil revenue as at 31<sup>st</sup> December, 2017.
- 6. 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 applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India, 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 modified vide Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For D.K. Chhajer& Co

Chartered Accountants Firm/Registration No. 304138E

Niraj K Jhunjhunwala Partner Membership No. 057170

Place: Kolkata Date: 6 February, 2018



STAR CEMENT LIMITED Repd Office : VRI: - Lumenhoung, PC: Finaleshieu, Dist. East Joinela Hills, Meghalaya - 793210 Finale : Joinetlensegaturcement calins, website: www.stercement.ca.in CN : L3694240120019L2006663 Statement of Unaudited Financial Results for the Quarter/Nine Months ended 3.1st December, 2017

Pertodare         Counter					STANDALONE					COMPANY IN DR. P. C.		If in Lakhs
memory         memory<	×	Particulars.	Quarter	Quarter	Ouarter	Mine Months	Mino Manda		1	CURNING IS		
monome		S (SRIVA and	anded 31.12.2017	anded 30.09.2017	ended 31.12.2016	ended 31.12.2017	ended B1.12.2016	Guarter ended 31.12.2017	Quarter ended 30.09.2017	Quarter ended 31.12.2016	Nine Months ended	Nine Months ended
34/20/36         5/2/56 5         30,2/36 5		Income	Dillonation	Unauchted	Unsudited	Unsudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unsudited
0.0000         0.126-05         0.0135 <th0.0135< th=""> <th0.0135< th=""> <th0.0135< <="" td=""><td>1</td><td>Revenue from Optimitions</td><td>24 141 40</td><td>ALC: NO ALC: N</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th0.0135<></th0.0135<></th0.0135<>	1	Revenue from Optimitions	24 141 40	ALC: NO ALC: N								
34,34,05         55,945,1         13,325,95         13,31,1         35,346,5         34,31,1         37,346,66         36,410,5         37,346,66         37,31,61         37,33,51         110,731,55           1-0,787,27         3,41,7         10,959,35         10,167,36         54,40,7         3,511,61         5,584,57         1,10,731,55           1-0,787,27         3,530,57         3,494,67         1,172,50         5,341,66         3,511,61         5,584,57         1,573,55           1-0,787,17         3,643,77         1,172,50         3,511,61         5,584,57         3,393,66         3,313,66           1-1,102,61         1,550,57         3,511,61         6,484,57         1,372,50         1,303,79         3,313,59         3,566,57         3,393,66           1-1,102,61         1,120,61         1,372,50         1,312,31         2,584,57         3,313,59         3,566,57         3,393,59           1-1,102,61         1,353,16         6,444,57         1,372,50         1,313,51         2,684,57         2,876,59         5,584,57         2,876,59         5,586,57         3,393,59         5,566,57         3,393,59         5,566,57         3,393,59         5,566,57         3,393,59         5,576,57         3,395,56         5,576,57         3,395,59	-	Other Income	10/102/10	29,756.95	30,219.64	101,447.91	95,284.61	37.A24.30	28,040.70	10 405 51		
34.344.05         35.349.51         101.367.36         9.410.75         9.740.06         7.80 <th7.80< th="">         7.80         7.80         <t< td=""><td>F</td><td>total Income</td><td>16.65</td><td>55'16</td><td>34.31</td><td>139.95</td><td>126.17</td><td>10.00</td><td>CJ-20/05</td><td>17.554/00</td><td>110,578,42</td><td>108,650.5</td></t<></th7.80<>	F	total Income	16.65	55'16	34.31	139.95	126.17	10.00	CJ-20/05	17.554/00	110,578,42	108,650.5
10,787.2         8,411.76         10,993.8         31,051.86         0,023.78         5,440.66         15,005.9         35,040.57         15,020.9         35,040.57         15,020.9         35,040.57         15,020.9         35,040.57         15,020.9         35,040.57         15,020.9         35,040.57         15,020.9         35,040.57         15,020.9         35,040.57         15,020.9         35,040.57         15,020.9         35,040.57         15,020.9         35,050.57         35,040.9         35,050.57         35,020.9         35,050.57         35,020.9         35,050.57         35,050.57         35,050.57         35,050.57         35,050.57         35,050.57         35,050.57         35,050.57         35,050.57         32,050.57	1		34,284.05	15,848,51	30,253,95	101.587.86	DC #10 30	00.03	60'06	1.83	153.17	72.14
107.787.73         8.411.74         10.995.38         31.065.84         31.065.84         55.66.57         55.66.57         55.763.51         5<.773.15         1           11         155.052         3.440.65         3.513.01         5.566.57         3.573.15         1         3.339.76         8           11         155.052         3.440.57         3.440.67         3.373.500         4.51.05         5.566.57         3.573.15         1         3.339.76         8           11         55.11         0.00         1.638.82         2.332.70         4.50.57         2.406.66         3.513.01         5.566.57         3.339.76         8           11         11         5.61         1.732.05         4.545.79         3.546.67         3.259.279         3.546.69         766.66         7.00.79         3.139.57         8         1.664.17         3.575.79         3.566.67         1.275.79         2.564.19         766.66         7.00.79         3.2755.81         9         3.2755.81         9         3.2755.81         9         3.2755.81         9         3.2755.81         9         3.2755.81         9         3.2755.81         9         3.2755.81         9         3.2755.81         9         3.2755.81         9         3.2755.81	+	Kabenses					arver Jec	00'05b'/F	28,189,58	\$5,491.04	110,731.58	108,722.72
10,207,37         8,411,36         10,953.6         3,1063.64         9,063.276         5,344.06         3,519.01         5,536.57         15,723.15         1           2,482.01         1,530.52         3,449.67         13,375.00         1,373.50         5,41.06         3,519.01         5,536.57         5,536.57         5,536.57         5,536.57         5,536.57         5,536.57         1,577.315         3,393.76         8           1,1723.14         1,1500.15         1,537.30         4,736.56         (13.57.87)         2,786.50         1,373.76         3,393.76         8         3,393.76         8         3,393.76         8         3,393.76         8         3,393.76         8         3,393.76         8         3,393.76         8         3,393.76         8         3,393.76         8         3,393.76         8         3,393.76         8         3,393.76         8         3,393.76         8         3,393.76         8         3,393.76         8         3,393.76         8         3,393.76         8         3,393.76         8         3,393.76         8         3,393.76         3,393.76         3,393.76         3,393.76         3,393.76         3,393.76         1,393.76         3,393.76         1,393.76         1,393.76         1,393.76	t	a first of superiods essenmed		- Second								
2.482.01         1.530.52         3.948.57         7,469.67         11,735.00         5.51.00         5.55.65.77         15,723.15         11           Hyrropres and stock -Include         (2.41.71)         5.64.31         360.57         4,706.76         (1.323.87)         2,100.07         3,303.76         3,306.77         3,303.76         3,306.77         3,356.75         1,303.21         2,766.17         3,266.70 <td>+</td> <td>b. Purchase of traded (service</td> <td>10,787.27</td> <td>8,431,74</td> <td>10,959,58</td> <td>31.063.84</td> <td>10, 813 72</td> <td>SO AN C</td> <td>1 222.04</td> <td></td> <td></td> <td></td>	+	b. Purchase of traded (service	10,787.27	8,431,74	10,959,58	31.063.84	10, 813 72	SO AN C	1 222.04			
Inpropries and stock (notate         (241.71)         564.34         380.57         450.54         (634.60)         (1.527.87)         2.100.79         3.39.76         8           (1315.11)         0.00         1.688.45         1.573.05         4.90.14         (1634.67)         (1.527.87)         2.100.79         3.39.76         8         3.39.76         8         3.39.76         8         3.39.76         8         3.39.76         8         3.39.76         8         3.39.76         8         3.39.76         9         3.39.76         9         3.39.76         9         3.39.76         9         3.39.76         9         3.39.76         9         3.39.76         9         3.39.76         9         3.39.76         1.37.73         3.39.77         1.37.83	÷		2,482.01	1,530.52	3,948.22	7,649,67	11 225.00	OD VEC 1	TOWIC'S	5,526.57	15,723.15	17,559.80
(31851)         566.30         330.57         490.54         (634.60)         (1.527.87)         2.730.79         (6.64.63)         760.66           1.122.34         1.206.72         1.733.6         4.716.76         0.135.51         0.00         1.211.56         1.469.17         3           1.122.34         1.120.01         1.371.57         3.566.41         4.716.76         0.135.51         2.076.17         3.275.501         8.276.52	-	<ol> <li>Changes in Inventories of finished goods, work-in-progress and stock-in-trade</li> </ol>		Contraction of the second			200	AV-DEPTY	90'195	2,100.79	3,339.76	8,344.01
1.636.21         0.00         1.636.22         2.322.00         4.716.75         0.10         1.211.65         1.400.17         1.	-	d. Excise duty	11/107	564.3M	380.57	450.54	(634.60)	(1.527.87)	2.730.7%	1674.88	704.00	
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	-	e. Employee benefits expense	Increase	0'00	1,638.82	2,322.70	4,736.76	(318.51)	000	W 112 1	1 20.001	47581
1.15234         1.17801         1.3753         3.564.41         4.281.25         1.37022         1.44.65         9.667.01         9.676.63         1.376.35         9.676.64         1.376.35         9.676.65         1.376.35         9.676.65         9.656.33         9.666.35         9.666.36         9	-	1. Finance costs	1,003.85	1,506.15	1,753.05	4,847,21	5,381.32	2,746.13	2,684.53	2 875.01	ALCONT O	D'MC/S
1.195-1         1.50-72         1.177.55         3.93.64.7         3.468.79         3.468.79         3.468.79         3.468.79         3.468.79         3.468.79         3.468.79         3.468.79         3.468.79         3.450.66         3.279.59         1.559.10         9.556.81         1.559.10         9.556.81         1.559.10         9.556.81         1.559.10         9.556.81         0.966.51         1.0         9.556.10         9.556.81         0.966.51         1.01         1.556         1.556         1.556         1.556         1.556         1.556         1.556         1.556         1.556         1.556         1.556         1.556         1.556         1.556         1.556         1.556         1.556         1.556         1.576         2.568.55         66         0.756         1.756         1.556         1.576         2.568.55         1.576         2.568.55         1.576         1.556         1.576         2.568.55         1.576         2.568.55         1.576 <th1.56< th=""> <th1.56<< td=""><td>-</td><td>3. Depreciation and amortication evolusia</td><td>1,123.24</td><td>1,170.01</td><td>1371.57</td><td>3,564.41</td><td>4,281.25</td><td>1.370.92</td><td>3 ATA VC</td><td>San and a</td><td>07.07.0</td><td>8,3/8.8</td></th1.56<<></th1.56<>	-	3. Depreciation and amortication evolusia	1,123.24	1,170.01	1371.57	3,564.41	4,281.25	1.370.92	3 ATA VC	San and a	07.07.0	8,3/8.8
11.105-14         \$.16.521         9.138.36         31.500.87         31.501.01         35.501.01         35.501.01         35.501.01         35.501.01         35.501.01         4.2966.55         4.5           8.6056.67         3.605.87         3.0,061.7         35.06.17         35.06.17         35.301.01         4.2966.55         4.5           6.2284.30         2.5284.30         2.5284.30         1.566         (57.40)         2.05         1.700.661         3.11.60         3.390.05         23.480.05         23.480.05         23.480.05         23.480.05         23.480.05         23.480.05         23.480.05         23.480.05         23.480.05         7.700.05         23.480.05         23.480.05         7.700.05         23.483.00         23.283.31.70	-	1. Other expinsion	1,19551	1506.72	1,172.25	3,993.47	3,493,79	3 264.05	3 760.60	Neroort	18/155'5	5,962.23
12,055,87         23,225,73         30,362,47         52,42,79         52,42,79         52,42,79         52,42,79         52,42,79         52,42,79         52,42,79         52,42,79         52,42,79         52,42,49         36,590,64         10         42,506,55         10         42,506,55         10,501         12,501,53         12,501,53         12,501,53         12,501,53         12,503,59         86,590,66         10         10         11,561         1,571         2,503,59         86,590,66         10         10         11,561         1,571         2,536,13         2,14,80,96         7           (1,2,1)         (1,0,1,1)         (1,0,1,1)         (1,0,1,1)         (1,0,1,10)         (1,0,1,10)         (1,0,1,10)         (1,0,1,10)         2,13,81,70         2,3,381,10         2,3,481,70         7           (1,0,1,1)         (1,0,1,1)         (1,0,1,10)         (1,0,1,10)         (1,0,1,10)         (1,0,1,10)         (1,0,1,10)         2,44,26         2,45,31,70         7         7           (1,0,1,1)         (1,0,1,10)         (1,0,1,10)         (1,0,1,10)         (1,0,1,10)         (1,0,1,10)         2,44,26         2,43,31,70         7         7           (1,0,1,1)         (1,0,1,10)         (1,0,1,10)         (1,0,1,10)         (1,0,1,10)	É	Total Expenses	11,359.14	\$,516.23	9,138.36	31,850.45	31 908 87	TE BIG TO	to the set of	DI SCC'C	87.959.6	10,566.98
6,228.13         2,423.19         (108.47)         16,4557         1,704.61         5,423.39         3,114.61         3,96.05         3,56.05         1,37           (2,42)         (5.6         (57.40)         2.05         (30.74)         (156)         3,114.61         3,996.05         2,55.64         7           (2,42)         (5.6         (57.40)         2.05         (30.74)         (156)         3,51         (56.91)         2,75           (5,25.81         2,624.75         (165.87)         16,047.82         1,071         0         155         3,113.40         3,396.05         2,350.34         7           289.50         4,25.66         (105.12)         1,071.06         (3.85)         2,647.62         3,412.6         2,359.17         2,75           289.51         2,199.09         (60.76)         14,976.54         1,677.12         9,118.56         2,425.16         1,096.51         7,096.51	1		28,055,82	23,225.73	30,362.43	85,542.29	93,706.17	24 950 86	1/1/204/11	13,331.01	42,508.55	46,966.81
6,238,13         2,628,13         (106,47)         (6,65,57)         1,706,61         9,623,39         3,111,451         3,960,05         2,3,830,96         7           (2,42)         (5,56         (5,740)         205         (90,74)         (1,56)         157         (56,91)         2,75         2,75           (2,42)         2,564,75         (155,87)         16,647,82         1,673         (1,56)         157         (56,91)         2,75           (2,25,31         2,674,75         (155,87)         16,647,82         1,673         9,422,83         3,113,40         3,396,10         2,75           289,50         425,56         (1,05,12)         1,071,06         (3,45)         9,422,63         3,113,40         3,396,10         7,           289,51         2,199,056         (60,76)         1,497,5,40         1,677,32         9,113,56         2,626,10         3,364,10         7,           5916,61         2,202         3,13,40         2,343,70         2,2343,70         7,         2,343,70         7,           6,017,61         1,497,5,54         1,677,32         9,118,56         2,626,10         3,249,40         2,213,43,10         7,           6,017,61         1,497,5,54         1,677,32         9,118,	12	rufit before exceptional itams (1. 3)						A MILLION DATE	SUISIN'ST	12,094.99	86,900.64	101.280.90
(2.42)         (.56         (57.40)         2.05         (30.74)         (1.56)         1.57         (56.93)         2.76           \$,225.81         2,624.75         (155.87)         16.647.82         1.677.307         (1.56)         1.57         (56.93)         2.76           \$,225.81         2,624.75         (105.12)         1,677.307         1,473.87         9,422.83         3,113.40         3,339.13         23,333.70         7           289.50         425.56         (105.12)         1,071.06         (3,43)         284.26         (70.9)         7           289.531         2,199.509         (60.76)         14,976.56         1,677.72         9,118.56         2,676.10         3,348.40         22,735.19         7,           offing intreest foret of axes)         2.03         (3.04)         (9.22)         (3.18.56         2,678.10         3,348.40         22,735.19         7,           offing intreest foret of axes)         2.03         (3.24)         (3.24)         (5.54)         (5.68)         7,           5918.31         2.166.41         (2.04)         (9.22)         (3.24)         (5.54)         (5.68)         7,           offing intreest (ort of axes)         2.166.41         (2.04)         (9.22)	1	(2-r) suiss is under a suis a une	6,228.23	2,423,19	(108.47)	16,045.57	1,704.61	9,424.39	3.111.01	3 806.05	11 610.02	
Control         Control         205         [30,74]         [1,56]         157         (56,93)         7.76           6,225.81         2,624.75         [165,87]         16,047.82         1,677.07         9,422.83         3,113.40         3,339.13         23,833.70         7           289.50         4,25.66         [105.12)         1,071.06         [3,45]         264.26         467.30         7,085.31         21,399.20         7,           289.51         2,195.09         (60.76)         1,4976.56         1,677.72         9,113.46         3,348.40         22,735.19         7,           offing intreest fort taxes)         2,03         3,164.1         1,096         1,071.05         (9,42)         9,113.66         2,033.1         21,096.51         7,           offing intreest fort taxes)         2,03         3,149.75         9,413.56         2,467.10         (9,23)         7,         26.84.10         22,735.19         7,           offing intreest fort taxes)         2,03         3,246.40         (9,22)         (3,241         (5,54)         (5,68)         7,           offing intreest fort taxes)         2,055         1,497.56         1,677.73         9,118.56         2,548.40         22,735.19         7,           of	-	xceptional items	NGP CI	1 50	ine and							181181
6,225.81         2,624.75         [165.87]         16,047.82         1,673.87         9,422.83         3,113.40         3,339.12         23,833.70         7           289.50         4,25.66         [105.12)         1,071.06         [3,45]         264.76         487.30         (9,23)         1,098.51         23,833.70         7           289.50         4,25.66         [105.12)         1,071.06         [3,45]         264.76         487.30         (9,23)         1,098.51         7,098.51           5.916.31         2,195.09         (60.76)         14,976.56         1,677.72         9,118.56         2,656.10         3,348.40         22,735.19         7,           offing intreest foet of axes)         2.03         (3.24)         (3.24)         (5.54)         (5.56)         (2.6.3)         7,           593.83         2.166.41         10.01         (9.22)         (3.24)         (5.56)         (5.6.3)         7,           693.831         2.166.41         10.00         10.22)         (13.22)         (13.24)         (5.56)         (2.6.3)         2.56         2.56.3         2.56.3         2.56.3         2.76.8         2.77.35.19         7,           593.83         2.166.41         10.06         (9.22)         (3	-14		and a state of the	001	106.74	502	(30.74)	(1.56)	151	(56.93)	2.76	(27.98
289-50         4.25.66         [105.12)         1,071.06         [3.35)         284.76         487.30         7.098.51         7.098.51           \$.936.31         2.199.09         (60.76)         14.976.54         1,677.22         9,118.56         2,628.10         1,098.51         7.098.51           \$.936.31         2.02         (32.66)         (3.08)         (1.240)         (9.22)         (1.12)         (7.244)         (5.68)         2,735.19         7           \$.938.31         2.02         (32.66)         (1.26)         (1.22)         (1.27)         (1.25)         (2.544.0)         22,735.19         7           \$.938.33         2.064         (1.263)         (1.240)         (9.22)         (1.127)         (1.254.0)         (2.68.3)         76.63         2,058.10         22,735.19         7           \$.938.33         2.164.44         1.208         (1.220)         (1.221)         (1.224.0)         (2.544.0)         (2.68.3)	-	contryluous) Before tax (3+4)	6,225.81	2,624.75	(165.87)	16,047.62	1,673,87	9,422.83	3.113.40	1 2 2 2 2 1 1 2	01 00 00	
res average         4.23 bit (3, 10, 105, 12)         1,071 (16, 13, 135)         2,84,26         4.87 (30, 13, 136, 15)         1,098 (51, 136, 136, 136, 136, 136, 136, 136, 13	P=	ax expenses	284.60	100 000	-					and and and a	1/1000107	1413.84
\$.336.81         2.139.09         (60.76)         14.976.54         1.677.72         9.118.36         2.626.10         3.348.40         22.735.19         7           offing interest freet of taxet)         2.02         (3.26)         (3.08)         (7.8.40)         (9.22)         (3.23)         (3.26)         (26.83)           5.338.3         2.166.4         (3.06)         (7.8.40)         (9.22)         (3.23)         (7.5.44)         (5.56)         (26.83)	1		N. EOV	425.00	105.123	1,071.08	(3.85)	284.26	487.30	(9.28)	1,098.51	120.46
othing interest free of taxots) 2.02 (32.66) (3.06)		ert Profity(Loss) after tax for the period (5-6)	5,936.31	2,199.09	(50.76)	14 GPC 24	1 679 44					
Other Entreest Instead         2.02         (3.2.56)         (3.08)         (7.8.40)         (9.2.2)         (3.2.2)         (3.2.4)         (5.5.6)         (26.8.3)           5.338.3         7.16.44         1.2.02         (3.2.2)         (3.2.2)         (3.2.4)         (5.5.6)         (26.8.3)	10	ther Comercians increase including and and the time in the			No. of Concession, Name	the second second	111101	9,138.56	2,625.10	3,348.40	22,735.19	7,293.38
59833 7.56614 (2) 631	1	Same and the second state and	202	(32.68)	(3.08)	(28.40)	(5.2.2)	(3.22)	[25.44]]	15.561	(26.83)	196 601
	F.	otal Comprehensive income for the pariod (7+8)	5,918.32	1166.41	129 421						les and	1+0100



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51AR CEMENT I UNITED Regid Office : VIII.: Lumishnong. PO: Khalennat, Dici. East Jaintia HIVI., Maghalaya - 792210 Phone: 0365-278215, Fau: 03165-278212 Email : investors@starcement.ce.ln : website: www.starcement.co.in CIN : 126942M.2001PLC006665

Statement of Unroutited Financial Results for the Quarter/Nine Months cuded 31st Docember, 2017

		T		STANDALONE					COMPANY IN A PERSON		(7 in Lakhs
No. Particulars		ended BL12.2017	Quarter ended 30.09.2017	Quarter ended 31.12.2016	Nine Months ended 31.12.2017	Nine Months ended \$1.12.2016	Quarter ended 31.12.2017	Quarter ended	Quarter Quarter ended	Nine Months ended	Nine Months ended
	0000	Danied	Unsudited	Unaudited	Unaudited	Unsudited	Unaudited	Unaudited	Unaudited	Unaudited	R.12.201
AU Net Profit for the period attributable to:		I									Distanting .
Shareholders of the Company		1									
Non-controlline interrect	2c	5,936.31	2,199.09	160.761	14 476 54	1 677 44					
						7/1/164	8,904,64	2,576.48	3,222.08	02.272.25	6.879.51
11 Other Commendearing Income and A. 11							183.92	19.63	126.32	455.99	413 67
г		ſ									
anerenders of the Company		CU C	141 0.01	11111							
Non-controling interest		and a	190.761	(3/06)	(28.40)	(9.22)	(2.32)	(28.76)	A 231	Chester of the second	
		t				28	(05:0)	CEE	199101	(95.17	(15.65)
12 Total Comprehensive Income attributable to:		İ			Ĭ.				10.04	0.73	0.10
Shareholders of the Company											
Non-controlling interest	5°5	5,938.33	2,166.41	(63.83)	14 948 15	1 600 600	a new or				
					and the second	DE ODA'S	15.265,5	2,547.71	3,216.87	22,251.64	6 843 86
13 a) Paid up fighty Share Candral (Early Value and V.						-	183.00	52.94	125.97	456.72	412.83
b) Equity shalls capital - Pending Allotment	4,1	4,192.29	4,192.29	4,192,14	4,192.29	41.92.14	1 107 30	10000			
				0.15		0.15	CHINGS IN A	6776T'b	4,192.14	4,192.29	4,192.14
14 Earnings Per Share (EPS) - (Face Value of 7 1/- each) (not annualised) (Fr	annalised of t	1						1	0.15		0.15
- Basic - Othered		142	050	In an	11.					T	
		1.42	0.52	Ann an	100	040	2.14	190	0.77	531	1.04
				diamat .	NEXT.	0.40	2.14	0.61	1220	6.34	



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STAR CEMENT LIMITED Statement of Segment Revenue, Results and Capital Employed for the Quarter/Nine Months ended 31st December, 2017

SI.				CONSOLIDATE	D	(7 in Lak
No.	Particulars	Quarter ended 31.12.2017 Unaudited	Quarter ended 30.09.2017 Unaudited	Quarter ended 31.12.2016 Unaudited		Nine Monti ended 31.12.2010 Unaudited
1	Segment Revenue				Constant and a	Giladoneo
	(a) Cement					
	(b) Power	37,124,2	28,094,7	1		
	External Sales Revenue		10,034,77	35,481.05	110,071.16	108,645.4
1.1	Inter Segment Revenue	300.01	E on	1		
_	Total Segment Revenue	2,618.51		and the second s	207.23	4.1
	Less : Inter Segment Revenue	40,042.81	-,	-17.10.04	7,000.40	7,787.7
	Gross Revenue from Operations	2,618.51		50,474.03	2201244.00	116,438.34
-	of the vehicle from Operations	37,424.30		S.7 10,84	1100.40	7,787.77
2	Segment Pourity in a site		28,099.79	35,483.21	110,578.42	108,650.57
1	Segment Results (Profit/(Loss) Before Tax & Finance Cost) (a) Cement		+	-		
-	(b) Power	9,574.95	4100.00			
	Total	508.87	4,599.11	4,560.52	26,157.96	11,167,15
-	Less : Finance Costs	10,083,82	380.86	551.18	1,497.39	1,675.34
-	Add - Upplicable C	1,370.92	4,979.97	5,111.70	27,665.35	12,842.49
-	Add : Unaflocable Expenses net off unailocable income	709.92	1,414.06	1,866.37	4,357.87	5,962.29
-	Total Profit/(Loss) Before Tax	9,422.82	(452.52)	93.78	526.22	533.64
3	Segment Assets	Spect.02	3,113.40	3,339.12	23,833.70	7,413.84
	(a) Cement					
	(b) Power	207,631.71	211,722.33			
	(c) Unallocated	24,957.20	26,109.36	201,528.47	207,631.71	201,528.47
	Total	16,339.74	16,615,70	27,860.99	24,957.20	27,860.99
-		248,928,65	254,447.39	14,502.05	16,339.74	14,502.05
	Segment Liabilities		234,447.39	243,891.51	248,928.65	243,891.51
	(a) Cement					
	b) Power	87,812.21	00.000			
	c) Unallocated	9,297.55	99,527.88	110,744.24	87,812.21	110,744.24
	fotal	37.12	12,215.59	14.596.10	9,297.55	14,596.10
	oran	97,146.88	57.23	70.97	37.12	70.97
c	anital Funda	07,140.00	111,800.70	125,411.31	97,146.88	125,411.31
17	apital Employed (Segment Assets less Segment Liabilities)	1				
	D Power	119,819,50	112 104 10			
	) Power ) Unallocated	15,659.65	112,194.45	90,784.23	119,819.50	90,784.22
_	otal	16,302.63	13,893.77	13,264.89	15,659.65	13,264.90
	otal	151,781.78	16,558.47	14,431.08	4.45.45	14,431.08
		191,/01./8	142,646.69	118,480.20		18,480.20



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#### NOTES TO STANDALONE FINANCIAL RESULTS:

- The above results have been reviewed by Audit Committee and approved by the Board of Directors at their respective meetings held on 6th February, 2018. Limited Review of the above results has been carried out by the Statutory Auditors of the Company.
- 2 Consequent to the introduction of Goods and Services Tax (GST) with effect from 1st July 2017, Central excise, Value Added Tax (VAT), etc. have been replaced by GST. In accordance with Indian Accounting Standard 18 on revenue and Schedule III of the Companies Act, 2013, GST is not included in Gross Revenue from Operations in applicable periods. In view of the aforesaid restructuring of Indirect taxes, revenue from operations and segment revenue (gross) for the third quarter and Nine months ended 31st December, 2017 are not comparable with the previous period.
- 3 The Company has adopted Indian Accounting Standards (Ind AS) from 1st April, 2017. Financial results for the third quarter and Nine months ended 31st December, 2017 are in compliance with the Indian Accounting Standards (Ind AS) and this information has not been subjected to Limited Review or audit. However, the management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of the company's affairs.
- 4 Statement of reconciliation of net profit under ind AS and indian GAAP for the guarter ended 31st December, 2016 :

		(T in Lakha
Particulars	Quarter ended 31.12.2016 (Unaudited)	Nine months ended 31.12.2016 (Unaudited)
Net Profit after taxes for the period as per Indian GAAP Transaction cost amortisation as per EIR appraoch	(72.65)	1,633.89
Deferred guarantee income	(0.24)	(0.85)
Fair valuation of investment	14.85	54.85
Remeasurement of post-employement benefit obligations	(0.74)	(0.71)
Deferred tax asset/(liability) on above adjustments	4.70	14.10
Net Impact of Ind AS adjustments	(6.68)	(23.57)
	(60.76)	1,677.72
Other Comprehensive Income	(3.07)	(9.22)
fotal comprehensive income as per Ind AS as on 31st December, 2016	(63.83)	1,668.50

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Figures of the previous period have been regrouped and reclassified to confirm to the classification of current period, wherever necessary.

#### NOTES TO CONSOLIDATED FINANCIAL RESULTS:

- 1 The above results have been reviewed by Audit Committee and approved by the Board of Directors at their respective meetings held on 6th February, 2017. Limited Review of the above results has been carried out by the Statutory Auditors of the Company.
- 2 The consolidated results include results of its subsidiaries Star Cement Meghalaya Limited (SCML), Megha Technical & Engineers Private Limited (MTEPL), Meghalaya Power Limited (MPL), NE Hills Hydro Ltd. (NEHL) and Star Century Global Cement Private Limited (SCGCPL).
- 3 Consequent to the introduction of Goods and Services Tax (GST) with effect from 1st July 2017, Central excise, Value Added Tax (VAT), etc. have been replaced by GST. In accordance with Indian Accounting Standard 18 on revenue and Schedule III of the Companies Act, 2013, GST is not included in Gross Revenue from Operations in applicable periods. In view of the aforesaid restructuring of Indirect taxes, revenue from operations and segment revenue (gross) for the quarter and nine months ended 31st Decomber, 2017 are not comparable with the previous period.
- 4 The Company has adopted Indian Accounting Standards (Ind AS) from 1st April, 2017. Financial results for the quarter and nine month ended 31st December, 2016 are in compliance with the Indian Accounting Standards (Ind AS) and this information has not been subjected to Limited Review or audit. However, the management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of the company's affairs.



5 Statement of reconciliation of net profit under Ind AS and Indian GAAP for the guarter ended 31st December, 2016 :

Particulars let Profit after taxes for the period as per Indian GAAP	Quarter ended 31.12.2016 (Unaudited)	Nine months ended 31.12.2016 (Unaudited)
Additional interest expense on fixed loans as new File	3,337.16	7,219.70
an valuation of investment	(6.31)	(20.32)
le-measurement of post-employement hereaft al-	[0.74]	(0.71)
referred tax asset/(liability) on above adjustments	8.05	24.16
let Impact of Ind AS adjustments	10.25	70.55
	3,348.41	7,293.38
Other Comprehensive Income		
	(5.57)	(16.70)
otal comprehensive income as per Ind AS as on 31st December, 2016		
gures of the previous period have been regrouped and reclassified to confirm to	3,342.84	7,276.69

By order of the Board For Star Comment Limited

Date: 6th February, 2018 Place: Kolkata



Sejjan Bhajanka Chairman