



M/s CK Prusty & Associates
Chartered Accountants

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INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND THREE-MONTH PERIODS ENDED 30th JUNE 2025

To,
The Board of Directors
The Bisra Stone Lime Company Limited
Bhubaneswar

1. We have reviewed accompanying statement of Unaudited Financial Results of **The Bisra Stone Lime Company Limited** (the 'Company') for the quarter ended 30th JUNE, 2025, ("the Statement) being submitted by the Company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("the Regulations") as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") for Interim Financial Reporting ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statements 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 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.
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 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 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, including the manner in which it is to be disclosed, or that it contains any material misstatement

5. Other Matter

i. Material Uncertainty Related to Going Concern

We draw your attention that the company has accumulated losses, and net worth has been fully eroded. The appropriateness of assumption of going concern is critically dependent upon market scenario, the debt resolution of the company, the company's ability to raise requisite finance, generation of cash flows in future to meet its obligation and to earn profit in future.

Our opinion is not modified in respect of this matter.

- ii. The Company has not complied with the relevant provisions of the Companies Act 2013 **regarding constitution of board as per section 149 of the Companies Act 2013 which require** every listed public company to have at least one-third of the total number of directors as independent directors. However, the company has no independent director on its board as on 30.06.2025.
- iii. Section 177 of the Act read with Rule 6 and 7 of Companies (Meetings of Board and its Powers) Rules, 2014 deals with the Audit Committee. The Audit Committee shall consist of a minimum of three directors with independent directors forming a majority. Since the company has no independent director on its board as on 30.06.2025, no audit committee has been formed.
- iv. As required by section 178 of the Companies Act, 2013, the Nomination and Remuneration committee shall consist of three or more non-executive directors out of which not less than one-half shall be independent directors. Since the company has no independent director on its board as on 30.06.2025, no Nomination and Remuneration committee has been formed.

Our opinion is not modified in respect of this matter.

Place: Bhubaneswar

Date: 11/08/2025



For C K Prusty & Associates
Chartered Accountants

FRN: 323220E

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CA. C K Prusty, Partner
(MRN-057318)

UDIN-25057318BMKPUN6259



THE BISRA STONE LIME COMPANY LIMITED
CIN No.:L14100OR1910GOI033904
REGD. OFFICE :PLOT No.255, PRISTINE GREEN, POKHARIPUT, BHUBANESWAR-751020

STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER 30th JUNE'2025

Particulars	(Rs. in Lakhs)			
	FOR THE QUARTER ENDED			FOR THE YEAR ENDED
	30.06.2025 (UNAUDITED)	30.06.2024 (UNAUDITED)	31.03.2025 (UNAUDITED)	31.03.2025 (AUDITED)
1 Income from operations				
a) Income from operations	2,345.43	1,232.99	1,430.43	6,103.37
b) Other Operating Income	16.62	15.12	37.41	157.19
Total Income from operations	2,362.05	1,248.11	1,467.84	6,260.56
2 Expenses				
a) Cost of Materials consumed	-	-	-	-
b) Purchase of stock-in-trade	-	-	-	-
c) Changes in inventories of finished goods, WIP and stock-in-trade	192.60	(240.46)	205.05	(117.84)
d) Contractual expenses	834.78	389.96	558.21	2,151.23
e) Royalty	316.36	150.47	183.21	791.45
f) Employee benefits expenses	349.54	451.54	181.19	1,545.54
g) Finance Cost	21.82	24.31	23.43	96.89
h) Depreciation and amortisation expenses	9.08	9.15	9.25	36.90
i) Other expenses	221.96	126.60	327.27	1,085.05
Total Expenses	1,946.14	911.56	1,487.61	5,589.22
3 Profit / (Loss) from operations before exceptional items and tax (1±2)	415.91	336.55	(19.77)	671.34
4 Exceptional items	-	-	-	-
5 Profit / (Loss) from ordinary activities before tax (3±4)	415.91	336.55	(19.77)	671.34
6 Tax expenses	139.38	90.52	(4.53)	232.83
(i) Current Tax	69.42	56.18	(3.30)	112.06
(ii) MAT Credit (Entitlement)/Utilized	69.96	34.34	(1.23)	120.77
(iii) Income Tx for earlier yers (Net)	-	-	-	-
7 Net Profit/(Loss) for the period (5±6)	276.53	246.03	(15.24)	438.51
8 Other comprehensive income				
(i) Items that will be not be reclassified to profit or loss	-	-	75.40	75.40
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	(20.98)	(20.98)
9 Total comprehensive income/(loss) for the period (7±8)	276.53	246.03	39.18	492.93
10 Paid up equity share capital (Face value : Re.10/- per Equity Share)	8,728.63	8,728.63	8,728.63	8,728.63
11 Earnings per share (EPS) (Face value : Re.10/- per share)				
a) Basic and diluted EPS before Exceptional items (not annualised)	0.32	0.28	(0.02)	0.50
b) Exceptional items (not annualised)	0.32	0.28	(0.02)	0.50

See accompanying note to the financial results

- The above results have been audited/reviewed and approved by the Board of Directors at its meeting held on 11th Aug'2025.
- The figures of the last quarter for the previous year are the balancing figures between the audited figures for full financial year and the reviewed figures upto 9 month's period ended December, 31 of the respective year.
- Figures for the previous period have been regrouped wherever considered necessary so as to confirm to the classification of the current period.

As per our Report of even date attached.



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By the Order of the Board

11.08.2025

A K Bagchi

(Managing Director)

Bengaluru

Dated: 11th Aug'2025

Handwritten notes: P. S. BSLC, info-BSLC