



THE BISRA STONE LIME COMPANY LIMITED

REGD.OFFICE: AS-104,SECTOR-II,SALT LAKE CITY, KOLKATA-700 091, CIN No.:L14100WB1910G01001996

STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2017

(Rs. in Lacs)

Particulars	QUARTER ENDED			YEAR ENDED	
	31.03.2017 (Audited)	31.12.2016 (Unaudited)	31.03.2016 (Audited)	31.03.2017 (Audited)	31.03.2016 (Audited)
1 Income from Operation	779.32	1209.20	1434.58	3611.06	3849.33
2 Other Income	10.38	9.47	9.70	42.37	42.42
3 Total Income (1 + 2)	789.70	1218.67	1444.28	3653.43	3891.75
4 Expenses	-	-	-	-	-
(a) Cost of Materials consumed	-	-	-	-	-
(b) Purchases of stock-in-trade	-	-	-	-	-
(c) Changes in inventories of finished goods, Work-in-Progress and stock-in-trade	20.30	46.47	(58.16)	108.68	119.19
(d) Employee benefits expense	330.48	513.82	446.49	1,782.56	1,812.42
(e) Finance Cost	28.66	29.31	31.44	116.25	127.50
(f) Depreciation and amortisation expenses	5.54	16.32	5.79	22.18	23.10
(g) Excise Duty	-	-	-	-	-
(h) Other Expenses	1,139.98	848.98	1,817.02	3,396.59	3,473.63
Total Expenses (4)	1,524.96	1,454.90	2,242.58	5,426.26	5,555.84
5 Profit/(Loss) before Tax (4 - 3)	(735.26)	(236.23)	(798.30)	(1,772.83)	(1,664.09)
6 Tax Expenses/ (Credits)- (net)	-	-	-	-	-
(a) Current tax	-	-	-	-	-
(b) Deferred Tax	-	-	-	-	-
Total tax expense/ (Credit)	(735.26)	(236.23)	(798.30)	(1,772.83)	(1,664.09)
7 Net Profit/(Loss) for the period (5 - 6)	(735.26)	(236.23)	(798.30)	(1,772.83)	(1,664.09)
8 Other Comprehensive Income/ (Loss)	(0.99)	-	46.79	(0.99)	46.79
(a) Items that will not be recycled to profit or loss	-	-	-	-	-
(b) Income tax credits relating to items that will not be reclassified to profit or loss	-	-	46.79	(0.99)	46.79
Total Other Comprehensive Income/ (Loss)	(0.99)	-	46.79	(0.99)	46.79
9 Total Comprehensive Income/ (Loss) for the period (7 + 8)	(736.25)	(236.23)	(751.51)	(1,773.82)	(1,617.30)
10 Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	8,728.63	8,728.63	8,728.63	8,728.63	8,728.63
11 Reserves excluding revaluation reserves	8,728.63	8,728.63	8,728.63	8,728.63	8,728.63
12 Earning per equity share (Rs.)(not annualized)(Basic and Diluted)(Face Value-Re. 10/-)	(0.83)	(0.27)	(0.86)	(2.03)	(1.85)

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पंजीकृत कार्यालय : ए. जी. 104, सौरव आवासन, द्वितीय तल, सेक्टर - II, सॉल्ट लेक सिटी, कोलकाता - 700 091
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CIN No. : L14100WB1910GO1001996

STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lacs)

Particulars	As at 31.03.2017 (Audited)	As at 31.03.2016	As at 01.04.2015
A ASSETS			
(1) Non-current assets			
(a) Property, plant and equipment	70.29	81.93	138.40
(b) Other Intangible assets	65.69	78.16	90.89
(c) Investments Properties	7.19	7.39	7.59
	143.17	167.48	236.88
(d) Financial assets			
(i) Investments	-	-	-
(a) Other Investment	0.05	0.05	0.05
(ii) Other Financial Assets	58.67	59.05	58.05
(e) Non-current tax assets (Net)	14.09	13.51	10.74
(f) Other non-current assets	143.65	185.00	55.91
Total non-current assets	359.63	425.09	361.63
(2) Current assets			
(a) Inventories	77.05	189.64	316.36
(b) Financial assets			
(i) Trade receivables	248.79	756.87	-
(ii) Cash and cash equivalents	173.73	164.84	201.78
(iii) Loans	28.62	34.71	28.01
(iv) Other financial assets	74.18	42.65	22.11
(c) Other current assets	121.56	90.05	96.82
Total current assets	723.93	1,278.76	665.08
TOTAL ASSETS	1,083.56	1,703.85	1,026.71
B EQUITY AND LIABILITIES			
(1) Equity			
(a) Equity share capital	8,728.63	8,728.63	8,728.63
(b) Other equity	(19,316.64)	(17,558.72)	(15,925.52)
Total equity	(10,588.01)	(8,830.09)	(7,196.89)
(2) Liabilities			
A. Non-current liabilities			
(a) Financial Liability			
(i) Borrowings	751.04	901.04	1,051.04
(b) Provisions	1,611.64	1,497.49	1,336.10
(b) Deferred tax liabilities (Net)	-	15.90	-
Total Non-current liabilities	2,362.68	2,414.43	2,387.14
(3) Current liabilities			
(a) Financial liabilities			
(i) Trade payables	2,204.00	1,821.66	1,396.69
(ii) Other financial liabilities	2,637.20	2,230.38	1,662.18
(b) Provisions	848.41	394.20	319.71
(c) Other current liabilities	3,619.28	3,673.27	2,457.88
Total current liabilities	9,308.89	8,119.51	5,836.46
Total liabilities	11,671.57	10,533.94	8,223.60
Total equity and liabilities	1,083.56	1,703.85	1,026.71



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SEGMENT REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND YEAR ENDING 31ST MARCH, 2017 (IND-AS COMPLIANT)

(Rs. in Lacs)

Particulars	QUARTER ENDED			YEAR ENDED MARCH 31	
	31.03.2017 (Audited)	31.12.2016 (Audited)	31.03.2016 (Audited)	31.03.2017 (Audited)	31.03.2016 (Audited)
1 REVENUE BY BUSINESS SEGMENT	4.12	24.77	-	28.89	-
(a) Limestone	718.77	1,148.52	1,384.66	3,449.19	3,799.41
(b) Dolomite	56.43	35.91	49.92	132.97	49.92
(c) Un-allocated	-	-	-	-	-
Total	779.32	1,209.20	1,434.58	3,611.05	3,849.33
Less: Inter-segment Revenue	-	-	-	-	-
Net Sales / Income from Operations	779.32	1,209.20	1,434.58	3,611.05	3,849.33
Total Income from Operations					
2 Segment results-Profit (+)/Loss (-) before Finance costs, exceptional items and Tax:					
(a) Limestone	(5.41)	23.12	(48.12)	5.22	(48.12)
(b) Dolomite	(768.98)	(275.42)	(730.86)	(1,838.14)	(1,549.91)
(c) Un-allocated	-	-	-	-	-
Unallocated Income / Expenditure (Net)	66.80	45.38	59.61	175.34	92.33
Total Segment Results before Finance Costs, Exceptional Items and Tax	(707.59)	(206.92)	(719.37)	(1,657.58)	(1,505.70)
Less: Finance Costs	28.66	29.31	32.14	116.25	127.50
Profit / (Loss) before exceptional items and Tax	(736.25)	(236.23)	(751.51)	(1,773.83)	(1,633.20)
Exceptional Items	-	-	-	-	-
Profit / (Loss) before Tax	(736.25)	(236.23)	(751.51)	(1,773.83)	(1,633.20)
Less: Tax Expenses	-	-	-	-	-
Net Profit / Loss for the period	(736.25)	(236.23)	(751.51)	(1,773.83)	(1,633.20)
3 Segment Assets					
(a) Limestone	0.12	0.19	4.50	0.46	18.00
(b) Dolomite	262.97	315.28	380.25	907.88	1,521.01
(c) Un-allocated	43.43	35.87	41.12	173.73	164.84
Total	306.52	351.34	425.87	1,082.07	1,703.85
4 Segment Liabilities					
(a) Limestone	2.30	1.49	30.79	5.95	123.17
(b) Dolomite	2,916.20	2,856.12	2,602.69	11,664.81	10,410.77
(c) Un-allocated	-	-	-	-	-
Total	2,918.50	2,857.61	2,633.48	11,670.76	10,533.94

Notes:

- The above results have been reviewed and approved by the Board of Directors at its meeting held on 26.05.2017.
- The Company has identified business segment as the primary segment. The Company is engaged in production of Limestone and Dolomite. Information reported to the chief operating decision maker (CODM) for the purposes of resource allocation and assessment of segment performance focuses on production Limestone and Dolomite and reportable segments results in accordance with Ind AS 108.
- As permitted by SEBI Circular No. CIR/CFD/FAC/62/2016 dated 05.07.2016, the Company has opted to submit the Results for the quarters ended March 31st, 2017 and March, 31st, 2016, under Ind-AS.
- The Financial Results are in compliance with Ind-AS pursuant to Notification of Ministry of Corporate Affairs dated 16/02/2016.
- The Company adopted Indian Accounting Standard ("Ind-AS") from April, 2016 and accordingly these financial results have been prepared as prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India.
- Figures for the previous period have been regrouped wherever considered necessary so as to conform to the classification of the current period.
- Reconciliation between financial results as reported under erstwhile Indian GAAP (referred to as "GAAP") and Ind AS is summarised as below:-

PARTICULARS	QUARTER ENDED	YEAR ENDED
	31.03.17	31.03.16
Net profit as per GAAP	(1,772.83)	(1,617.30)
Add: Effect on employee benefit expenses for remeasurement (gain)/loss arising from defined benefit obligation	(0.99)	(46.79)
Total comprehensive income under Ind AS	(1,773.82)	(1,664.09)
Net Profit as per Ind AS	(1,547.54)	(3,328.18)
Other Comprehensive Income as per Ind AS	(0.99)	(46.79)
Total comprehensive income as per Ind AS	(1,548.53)	(3,281.39)

PARTICULARS	As on	As on
	05.04.15	31.03.16
Equity as per GAAP	(7,196.89)	(8,814.19)
Reversal of proposed dividend and tax thereon	(1,026.71)	(1702.85)
Equity as per Ind AS		

For and On behalf of the Board of Directors


(P. MADHUSUDAN)
CHAIRMAN

Date: 26th May, 2017
Place: Kolkata



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