



# VINAY & ASSOCIATES

Chartered Accountants



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**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED.**

## REVIEW REPORT

**TO THE BOARD OF DIRECTORS  
KUMAR AUTOCAST LIMITED  
LUDHIANA**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **KUMAR AUTOCAST LIMITED** ("the COMPANY) for the quarter and three months ended June 30, 2024 ("the Statement") being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
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 the Indian Accounting Standard 34 "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 express a conclusion 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 Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
4. Based on our review conducted and procedures performed as stated in paragraph 3 above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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 amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date: 10.08.2024  
Place: Ludhiana  
UDIN: 24082988BKCZMP3020

For Vinay & Associates  
Chartered Accountants

FRN: 004462N

Vinay Kumar Srivastava

Partner

(M No. 082988)



PARTNER  
CA VINAY K. SRIVASTAV

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## KUMAR AUTOCAST LIMITED



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Unaudited Standalone Financial Results for the Quarter and Year ended 30.06.2024

		Rs. In Lakhs			
S.No.	Particulars	Quarter Ended			Year Ended
		30.06.2024 (Unaudited)	31.03.2024 (Audited)	30.06.2023(Unaudited)	31.03.2024 (Audited)
<b>1</b>	<b>Income</b>				
	a) Revenue from operations	961.69	1,140.90	1,069.46	4,285.43
	b) Other Income	1.25	3.71	1.10	7.67
	<b>Total Income</b>	<b>962.94</b>	<b>1,144.61</b>	<b>1,070.56</b>	<b>4,293.10</b>
<b>2</b>	<b>Expenses</b>				
	a) Cost of Materials consumed	641.62	643.79	656.14	2,704.16
	b) Purchase of Stock-in-trade	-	-	-	-
	c) Changes in inventories of finished goods, work in progress and stock in Trade	(51.76)	54.51	22.31	(8.09)
	d) Employee benefits expense	129.33	151.93	128.85	550.57
	e) Finance costs	2.49	10.57	13.49	48.07
	f) Depreciation and amortisation expense	11.28	12.40	12.55	49.55
	g) Other expenses				
	(i) Power & Fuel	142.28	144.08	145.85	578.65
	(ii) Other Expenditure	82.66	85.32	86.33	305.22
	<b>Total Expenses</b>	<b>957.90</b>	<b>1,102.60</b>	<b>1,065.52</b>	<b>4,228.13</b>
<b>3</b>	<b>Profit/ (Loss) before exceptional items and Tax (1-2)</b>	<b>5.04</b>	<b>42.01</b>	<b>5.04</b>	<b>64.97</b>
<b>4</b>	<b>Exceptional items</b>	-	-	-	-
<b>5</b>	<b>Profit/ (Loss) before tax (3+4)</b>	<b>5.04</b>	<b>42.01</b>	<b>5.04</b>	<b>64.97</b>
<b>6</b>	<b>Tax Expense</b>				
	Current Tax	1.93	12.94	1.07	20.41
	Deferred Tax	(0.67)	(2.58)	(0.62)	(4.28)
<b>7</b>	<b>Profit / (Loss) for the period (5 - 6)</b>	<b>3.78</b>	<b>31.65</b>	<b>4.59</b>	<b>48.84</b>
<b>8</b>	<b>Other Comprehensive Income</b>				
	Items that will not be reclassified to profit or loss				
	Remeasurement Gains/(Losses) on Defined Benefit Obligation	-	3.18	-	3.18
	Income tax relating to items that will not be reclassified to profit or loss	-	(0.80)	-	(0.80)
<b>9</b>	<b>Total Comprehensive Income for the Period (7-8)</b>	<b>3.78</b>	<b>34.03</b>	<b>4.59</b>	<b>51.23</b>
<b>10</b>	<b>Paid - up equity share capital (Face Value of Rs. 10/- each)</b>	<b>1037.40</b>	<b>1037.40</b>	<b>1037.40</b>	<b>1037.40</b>
<b>11</b>	<b>Reserve excluding Revaluation Reserves as per balance sheet</b>	-	-	-	366.68
<b>12</b>	<b>Earning per equity share of ₹10/- each (for continuing and discontinued operations) (not annualised except for the year ended 31.03.2024)</b>				
	(a) Basic	0.04	0.31	0.04	0.47
	(b) Diluted	0.04	0.31	0.04	0.47

**Notes:**

i) The results have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.

ii) The above Unaudited financial results for the quarter ended 30th June, 2024 have been reviewed by Audit Committee at their meeting held on 10th Aug, 2024 and approved & taken on record by the Board of Directors of the Company in their meeting held on 10th Aug, 2024.

iii) The company is single segment company. therefore the provisions of Ind AS 108 "Operating Segment" are not applicable to the company.

iv). Ind As 115 effective from 01st April, 2018 and the company has adopted Ind AS 115 "Revenue from Contracts with Customers" based on the assesment done by the management there is no material impact on the revenue recognised during the period.

v). Figures of previous periods were re-grouped/re-classified wherever necessary to confirm to the current periods.

Place : Ludhiana

Date: 10.08.2024

For Kumar Autocast Limited

ARUN KUMAR SOOD  
Director  
DIN: 00685937



Verified Id No.  
377613966

BANKER'S : ICICI, Millerganj, Near Manju Cinema, Ludhiana.