

**KAL**  
**KUMAR AUTOCAST LIMITED**

Regd. Office & Works : C-179, FOCAL POINT, PHASE VI, LUDHIANA-141 010.

Ph. : 91-161-2672506, 2671428 Fax No. : 91-161-5029829

E-mail: asood@kumarautoacast.com, ajaysood@kumarexports.com

www.kumarautoacast.com



To,

Date: 11.02.2025

The Manager,  
Metropolitan Stock Exchange of India Limited  
205(A), 2<sup>nd</sup> Floor, Piramal Agastya Corporate Park  
Kamani Junction, LBS Road, Kurla (West),  
Mumbai-400070

**Subject: Outcome of Meeting of Board of Directors of the company for the quarter and nine months ended on 31.12.2024 held on 11<sup>th</sup> February, 2025.**

**Ref: ISIN: INE168U01015**

Dear Sir/ Madam,

Pursuant to provisions of Regulation 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements), 2015, we wish to inform you that the Board of Directors of **KUMAR AUTOCAST LIMITED** at its meeting held today, i.e Tuesday, 11<sup>th</sup> of February, 2025 considered and approved the following:

1. To consider and approved the unaudited Standalone Financial Results of the company for 03<sup>rd</sup> Quarter and nine months ended on 31.12.2024 along with the Limited Review Report thereon by the Statutory Auditor of the company.
2. Considered and approved Bill Discounting limit upto Rs.4 Crores from Mahindra & Mahindra Financial Services Limited, Mumbai.

Furthermore, pursuant to Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements), 2015, we have intimated our respective newspaper agency, i.e Financial Express and Desh Sewak regarding publication of Unaudited Financial Statements for the quarter and nine months ending on 31.12.2024.

The Board Meeting Commenced at 03:30 P.M. and concluded at 04:15 P.M.

Kindly note and display the notice on your notice board for the information of the members of your exchange and general public.

Thanking You,  
Yours Faithfully,

**For Kumar Autocast Limited**

**Ajay Kumar Sood**  
**(Whole Time Director)**  
**DIN: 00685585**



Verified Id No.  
377613966

# KAL

# KUMAR AUTOCAST LIMITED



Regd, Office & Works : C-179, FOCAL POINT, PHASE VI, LUDHIANA-141 010.

Ph. : 91-161-2672506, 2671428 Fax No. : 91-161-5029829

E-mail: asood@kumarautocast.com, ajaysood@kumarexports.com

www.kumarautocast.com

Unaudited Standalone Financial Results for the Quarter and Nine Months ended 31.12.2024

S.No.	Particulars	Rs. In Lakhs					
		Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
<b>1</b>	<b>Income</b>						
	a) Revenue from operations	909.85	1,052.65	996.94	2,924.19	3,144.53	4,285.43
	b) Other Income	1.20	1.44	1.59	3.89	3.96	7.67
	<b>Total Income</b>	<b>911.05</b>	<b>1,054.09</b>	<b>998.53</b>	<b>2,928.08</b>	<b>3,148.49</b>	<b>4,293.10</b>
<b>2</b>	<b>Expenses</b>						
	a) Cost of Materials consumed	538.71	551.28	642.28	1,731.61	2,060.37	2,704.16
	b) Purchase of Stock-in-trade	148.06	147.11	-	295.17	-	-
	c) Changes in inventories of finished goods, work in progress and stock in Trade	(65.11)	(23.01)	(2.53)	(139.88)	(62.60)	(8.09)
	d) Employee benefits expense	129.87	136.91	131.48	396.11	398.64	550.57
	e) Finance costs	9.21	7.28	11.98	18.98	37.50	48.07
	f) Depreciation and amortisation expense	11.55	11.57	12.41	34.40	37.15	49.55
	g) Other expenses						
	(i) Power & Fuel	126.15	151.78	135.16	420.21	434.57	578.65
	(ii) Other Expenditure	54.97	65.64	60.44	203.27	219.90	305.22
	<b>Total Expenses</b>	<b>953.41</b>	<b>1,048.56</b>	<b>991.22</b>	<b>2,959.87</b>	<b>3,125.53</b>	<b>4,228.13</b>
<b>3</b>	<b>Profit/ (Loss) before exceptional items and Tax (1-2)</b>	<b>(42.36)</b>	<b>5.53</b>	<b>7.31</b>	<b>(31.79)</b>	<b>22.96</b>	<b>64.97</b>
<b>4</b>	<b>Exceptional items</b>	-	-	-	-	-	-
<b>5</b>	<b>Profit/ (Loss) before tax (3+4)</b>	<b>(42.36)</b>	<b>5.53</b>	<b>7.31</b>	<b>(31.79)</b>	<b>22.96</b>	<b>64.97</b>
<b>6</b>	<b>Tax Expense</b>						
	Current Tax/Tax Paid	(3.86)	1.93	1.69	-	7.47	20.41
	Deferred Tax	(0.45)	(0.33)	(0.62)	(1.45)	(1.70)	(4.28)
<b>7</b>	<b>Profit / (Loss) for the period (5 - 6)</b>	<b>(38.05)</b>	<b>3.93</b>	<b>6.24</b>	<b>(30.34)</b>	<b>17.19</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
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(0.80)
<b>9</b>	<b>Total Comprehensive Income for the Period (7-8)</b>	<b>(38.05)</b>	<b>3.93</b>	<b>6.24</b>	<b>(30.34)</b>	<b>17.19</b>	<b>51.22</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>1037.40</b>	<b>1037.40</b>
<b>11</b>	<b>Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year</b>	-	-	-	-	-	366.68
<b>12</b>	<b>Earning per equity share of Rs.10/- each (for continuing and discontinued operations) (not annualised except for the year ended 31.03.2023)</b>						
	(a) Basic	(0.37)	0.04	0.06	(0.29)	0.17	0.47
	(b) Diluted	(0.37)	0.04	0.06	(0.29)	0.17	0.47
<b>Notes:</b>							
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 and Nine Months ended 31st Dec., 2024 have been reviewed by Audit Committee at their meeting held on 11th Feb., 2025 and approved & taken on record by the Board of Directors in their meetings held on 11th Feb., 2025.							
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 assessment 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.							
<b>Place : Ludhiana</b>							
<b>Date : 11.02.2025</b>							

For Kumar Autocast Limited  
  
 LUDHIANA,  
 ASHISH SOOD  
 Director  
 DIN: 00672179



Verified Id No.  
377613966

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



# VINAY & ASSOCIATES

Chartered Accountants



Office :  
18-G, Shaheed Bhagat Singh Nagar,  
Pakhawal Road, Ludhiana-141013

Tel.: 0161-4605918  
Tel.: 0161-2561533  
9 8 1 4 0 - 2 3 2 0 3

PAN : A A C F V 0 5 2 0 C  
GSTIN No. : 03AACFV0520C1Z2  
E-mail : vinayassociates\_ca@yahoo.com

## 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 Nine months ended December 31, 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: 11.02.2025  
Place: Ludhiana  
UDIN: 25082988BMING06101

For Vinay & Associates  
Chartered Accountants  
FRN: 004462N  
Peer Review No.: 14620

Vinay Kumar Srivastav  
Partner  
(M No. 082988)

