

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

Audited Standalone Financial Results for the Quarter and Year ended 31.03.2024

Rs. In Lakhs

S.No.	Particulars	Quarter Ended			Year Ended	
		31.03.2024 (Audited)	31.12.2023 (Unaudited)	31.03.2023(Audited)	31.03.2024 (Audited)	31.03.2023 (Audited)
1	Income					
	a) Revenue from operations	1,140.90	996.94	1,218.81	4,285.43	4,734.37
	b) Other Income	3.71	1.59	7.19	7.67	10.96
	Total Income	1,144.61	998.53	1,226.00	4,293.10	4,745.33
2	Expenses					
	a) Cost of Materials consumed	643.79	642.28	745.44	2,704.16	3,137.46
	b) Purchase of Stock-in-trade	-	-	-	-	-
	c) Changes in inventories of finished goods, work in progress and stock in Trade	54.51	(2.53)	65.97	(8.09)	3.18
	d) Employee benefits expense	151.93	131.48	144.25	550.57	535.15
	e) Finance costs	10.57	11.98	14.41	48.07	50.30
	f) Depreciation and amortisation expense	12.40	12.41	8.41	49.55	51.23
	g) Other expenses					
	(i) Power & Fuel	144.08	135.16	131.68	578.65	560.32
	(ii) Other Expenditure	85.32	60.44	69.84	305.22	274.19
	Total Expenses	1,102.60	991.22	1,180.00	4,228.13	4,611.83
3	Profit/ (Loss) before exceptional items and Tax (1-2)	42.01	7.31	46.00	64.97	133.50
4	Exceptional items					
5	Profit/ (Loss) before tax (3+4)	42.01	7.31	46.00	64.97	133.50
6	Tax Expense					
	Current Tax/Tax Paid	12.94	1.69	10.66	20.41	10.87
	Deferred Tax	(2.58)	(0.62)	(1.45)	(4.28)	(3.30)
7	Profit / (Loss) for the period (5 - 6)	31.65	6.24	36.79	48.84	125.93
8	Other Comprehensive Income					
	Items that will not be reclassified to profit or loss					
	Remeasurement Gains/(Losses) on Defined Benefit Obligation	3.18	-	1.57	3.18	1.57
	Income tax relating to items that will not be reclassified to profit or loss	(0.80)	-	(0.40)	(0.80)	(0.40)
9	Total Comprehensive Income for the Period (7-8)	34.03	6.24	35.62	51.22	127.11
10	Paid - up equity share capital (Face Value of Rs. 10/- each)	1037.40	1037.40	1037.40	1037.40	1037.40
11	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year				366.68	320.22
12	Earning per equity share of Rs.10/- each (for continuing and discontinued operations) (not annualised except for the year ended 31.03.2021)					
	(a) Basic	0.31	0.06	0.35	0.47	1.21
	(b) Diluted	0.31	0.06	0.35	0.47	1.21

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 audited financial results for the Quarter and year ended 31st March, 2024 have been reviewed by Audit Committee at their meeting held on 30th May, 2024 and approved & taken on record by the Board of Directors in their meetings held on 30th May, 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 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.

Place : Ludhiana

Date : 30.05.2024

For Kumar Autocast Limited

Ajay Kumar Sood
AJAY KUMAR SOOD
Director

DIN: 00685585



Verified Id No.
377613966

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Ind AS Statement of Assets & Liabilities ended 31.03.2024

Sr No	Particulars	Rs. In Lakhs	
		As at 31st March 2024 (Audited)	As at 31st March 2023 (Audited)
I	Assets		
1	Non-Current Assets		
	a) Property, Plant & Equipment	351.52	404.54
	b) Investment Property	-	-
	c) Capital Work in Progress	-	-
	d) Other Intangible Assets	-	-
	e) Financial Assets		
	i) Investments	-	-
	ii) Loans	-	-
	iii) Other Financial Assets	72.34	72.78
	f) Deferred Tax Assets	-	-
	g) Other Non-Current Assets		
	i) Trade Receivables	2.79	2.79
	Total Non-Current Assets	426.65	480.11
2	Current Assets		
	a) Inventories	120.48	142.90
	b) Financial Assets		
	i) Investment	-	-
	ii) Trade Receivables	730.72	1,571.03
	iii) Cash & Cash Equivalents	169.99	196.97
	iv) Bank Balances other than above	36.17	34.30
	v) Loans	-	-
	vi) Other Financial Assets	-	-
	c) Current Tax Assets	(1.27)	2.64
	d) Other Current Assets	405.53	8.33
	Total Current Assets	1,461.61	1,956.17
	TOTAL ASSETS	1,888.26	2,436.28
II	EQUITY & LIABILITIES		
1	EQUITY		
	a) Equity Share Capital	1,037.40	1,037.40
	b) Other Equity	366.68	320.22
	c) Preference Share Capital	-	-
	Total Equity	1,404.08	1,357.62
2	LIABILITIES		
	Non-Current Liabilities		
	a) Financial Liabilities		
	i) Borrowings	10.59	8.93
	ii) Trade Payables	-	-
	iia) Outstanding Due to Micro and Small Enterprises	-	-
	iib) Outstanding Due to other then Micro and Small Enterprises	-	-
	b) Long Term Provisions	55.80	48.30
	c) Deferred Tax Liability	13.68	18.76
	d) Other Non- Current Liabilities	-	-
	Total Non-Current Liabilities	80.07	75.99
3	Current Liabilities		
	a) Financial Liabilities		
	i) Borrowings	12.22	623.56
	ii) Trade Payables	-	-
	iia) Outstanding Due to Micro and Small Enterprises	68.81	115.12
	iib) Outstanding Due to other then Micro and Small Enterprises	68.43	49.20
	iii) Other Financial Liabilities	213.06	169.07
	b) Other Current Liabilities	35.07	36.50
	c) Short Term Provisions	6.51	9.22
	d) Current Tax Liability	-	-
	Total Current Liabilities	404.11	1,002.67
	TOTAL EQUITY & LIABILITIES	1,888.26	2,436.28

FOR: KUMAR AUTOCAST LIMITED

PLACE: LUDHIANA
DATE: 30.05.2024



AJAY KUMAR SOOD
DIRECTOR
DIN:00685585

Verified Id No.
377613966

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KUMAR AUTOCAST LIMITED


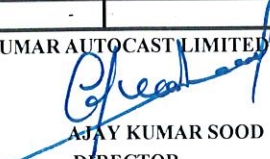


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KUMAR AUTOCAST LIMITED		(Rs in Lakhs)	
CASH FLOW STATEMENT		Year Ended 31.03.2024 Audited	Year Ended 31.03.2023 Audited
(A)	Cash flows from operating activities		
	Profit for the half year/ year	64.97	133.50
	Adjustments for:		
	Depreciation	49.55	51.23
	Interest and finance charges	48.07	50.30
	Interest income	(7.15)	(5.29)
	Remeasurement of actuarial gain/loss	(3.18)	(1.57)
	Loss/(Gain) on sale of PPE	6.14	0.00
	Operating profit before working capital changes	158.40	228.17
	Adjustments for :		
	(Increase) / decrease in inventories	22.43	3.70
	(Increase) / decrease in trade receivables	840.31	(235.93)
	(Increase) / decrease in other financial assets (excluding advance tax)	0.44	0.46
	(Increase) / decrease in other current assets	(397.20)	0.56
	Increase / (decrease) in trade payables	(27.08)	(81.24)
	Increase / (decrease) in other current liabilities	(2.71)	(19.46)
	Increase / (decrease) in other financial liabilities and provision (excluding provision for tax)	30.12	39.18
	Changes in Working Capital	466.30	(292.73)
	Cash generated from operations	624.70	(64.56)
	Income tax refund/ (paid)	(16.49)	1.13
	Net Cash flow generated from operating activities	608.21	(63.43)
(B)	Cash flow from investing activities		
	Additions to PPE and intangible assets (including movement in CWIP)	(25.26)	(12.18)
	Proceeds from sale/ disposal of property, plant and equipment	22.59	0.00
	Interest received	7.15	5.29
	Net cash flows (used in) investing activities	4.48	(6.89)
(C)	Cash flow from financing activities		
	(Repayment)/Proceeds from long term borrowings	1.66	(17.69)
	Interest and finance charges paid	(48.07)	(50.30)
	Net cash flows (used in)/ generated from financing activities	(46.41)	(67.99)
	Net change in cash and cash equivalents (A+B+C)	566.28	(138.30)
	Cash and cash equivalents- opening balance	(360.12)	(221.82)
	Cash and cash equivalents- closing balance	206.16	(360.12)
	Notes to cash flow statement:		
	Cash and cash equivalents include :		
	Cash on hand	3.14	0.65
	Margin Money deposited against Bank Guarantee	36.17	34.30
	Cash credit	142.41	(591.39)
	Balances with banks:	24.44	196.32
	Cash and cash equivalents at the end of the year	206.16	(360.12)
		FOR: KUMAR AUTOCAST LIMITED  AJAY KUMAR SOOD DIRECTOR DIN:00685585	
PLACE: LUDHIANA DATE: 30.05.2024			

Verified Id No.
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