



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 six months ended September 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.

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

Vidisha Vinay

Vidisha Vinay
Partner
(M No. 548488)

Date: 12.11.2024
Place: Ludhiana
UDIN: 24548488BKHVUQ1116



PARTNER
CA VINAY K. SRIVASTAV

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KUMAR AUTOCAST LIMITED



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

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Unaudited Standalone Financial Results for the Quarter and half year ended 30.09.2024

S.No.	Particulars	Quarter Ended			Half Year Ended		Rs. In Lakhs
							Year Ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
1	Income						
	a) Revenue from operations	1,052.65	961.69	1,078.13	2,014.34	2,147.59	4,285.43
	b) Other Income	1.44	1.25	1.27	2.69	2.37	7.67
	Total Income	1,054.09	962.94	1,079.40	2,017.03	2,149.96	4,293.10
2	Expenses						
	a) Cost of Materials consumed	551.28	641.62	761.95	1,192.90	1,418.09	2,704.16
	b) Purchase of Stock-in-trade	147.11	-	-	147.11	-	-
	c) Changes in inventories of finished goods, work in progress and stock in Trade	(23.01)	(51.76)	(82.38)	(74.77)	(60.07)	(8.09)
	d) Employee benefits expense	136.91	129.33	138.31	266.24	267.16	550.57
	e) Finance costs	7.28	2.49	12.03	9.77	25.52	48.07
	f) Depreciation and amortisation expense	11.57	11.28	12.19	22.85	24.74	49.55
	g) Other expenses						
	(i) Power & Fuel	151.78	142.28	153.56	294.06	299.41	578.65
	(ii) Other Expenditure	65.64	82.66	73.13	148.30	159.46	305.22
	Total Expenses	1,048.56	957.90	1,068.79	2,006.46	2,134.31	4,228.13
3	Profit/ (Loss) before exceptional items and Tax (1-2)	5.53	5.04	10.61	10.57	15.65	64.97
4	Exceptional items	-	-	-	-	-	-
5	Profit/ (Loss) before tax (3+4)	5.53	5.04	10.61	10.57	15.65	64.97
6	Tax Expense						
	Current Tax/Tax Paid	1.93	1.93	4.71	3.86	5.78	20.41
	Deferred Tax	(0.33)	(0.67)	(0.46)	(1.00)	(1.08)	(4.28)
7	Profit / (Loss) for the period (5 - 6)	3.93	3.78	6.36	7.71	10.95	48.84
8	Other Comprehensive Income						
	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)
9	Total Comprehensive Income for the Period (7-8)	3.93	3.78	6.36	7.71	10.95	51.22
10	Paid - up equity share capital (Face Value of Rs. 10/- each)	1037.40	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
12	Earning per equity share of Rs.10/- each (for continuing and discontinued operations) (not annualised except for the year ended 31.03.2023)						
	(a) Basic	0.04	0.04	0.06	0.07	0.11	0.47
	(b) Diluted	0.04	0.04	0.06	0.07	0.11	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 and half year ended 30th Sep., 2024 have been reviewed by Audit Committee at their meeting held on 12th Nov., 2024 and approved & taken on record by the Board of Directors in their meetings held on 12th Nov., 2024.
- iii) The company is single segment company. therefore the provisions of Ind AS 108 "Operating Segment" are not applicable to the company.
- vi) 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 : 12.11.2024

For Kumar Autocast Limited
AJAY KUMAR ASOOD
Director
DIN: 00685585



Verified Id No.
377613966

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

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Ind AS Statement of Assets & Liabilities ended 30.09.2024

Rs. In Lakhs

Sr No	Particulars	As at 30 Sept 2024 (Un - Audited)	As at 30 Sept 2023 (Un - Audited)	As at 31st March 2024 (Audited)
I	Assets			
1	Non-Current Assets			
	a) Property, Plant & Equipment	349.32	374.80	351.52
	b) Investment Property	-	-	-
	c) Capital Work in Progress	-	-	-
	d) Other Intangible Assets	-	-	-
	e) Financial Assets			
	i) Investments	-	-	-
	ii) Loans	-	-	-
	iii) Other Financial Assets	75.50	75.47	72.34
	g) Deferred Tax Assets	-	-	-
	h) Other Non-Current Assets	-	-	-
	i) Trade Receivables	2.79	2.79	2.79
	Total Non-Current Assets	427.61	453.06	426.65
2	Current Assets			
	a) Inventories	186.33	202.97	120.48
	b) Financial Assets			
	i) Investment	-	-	-
	ii) Trade Receivables	809.20	1,422.31	730.72
	iii) Cash & Cash Equivalents	353.98	240.74	169.99
	iv) Bank Balances other than above	-	34.30	36.17
	v) Loans	-	-	-
	vi) Other Financial Assets	-	-	-
	c) Current Tax Assets	0.06	3.22	(1.27)
	d) Other Current Assets	402.99	8.37	405.53
	Total Current Assets	1,752.56	1,911.91	1,461.61
	TOTAL ASSETS	2,180.17	2,364.97	1,888.26
II	EQUITY & LIABILITIES			
1	EQUITY			
	a) Equity Share Capital	1,037.40	1,037.40	1,037.40
	b) Other Equity	374.39	331.16	366.68
	c) Preference Share Capital	-	-	-
	Total Equity	1,411.79	1,368.56	1,404.08
2	LIABILITIES			
	Non-Current Liabilities			
	a) Financial Liabilities			
	i) Borrowings	5.39	15.67	10.59
	ii) Trade Payables	-	-	-
	iia) Outstanding Due to Micro and Small Enterprises	-	-	-
	iib) Outstanding Due to other than Micro and Small Enterprises	-	-	-
	b) Long Term Provisions	55.80	42.14	55.80
	c) Deferred Tax Liability	12.68	17.68	13.68
	d) Other Non- Current Liabilities	-	-	-
	Total Non-Current Liabilities	73.87	75.49	80.07
3	Current Liabilities			
	a) Financial Liabilities			
	i) Borrowings	249.57	643.07	12.22
	ii) Trade Payables	-	-	-
	iia) Outstanding Due to Micro and Small Enterprises	85.13	90.46	68.81
	iib) Outstanding Due to other than Micro and Small Enterprises	83.24	59.13	68.43
	iii) Other Financial Liabilities	230.11	99.68	213.06
	b) Other Current Liabilities	39.95	19.36	35.07
	c) Short Term Provisions	6.51	9.22	6.51
	d) Current Tax Liability	-	-	-
	Total Current Liabilities	694.51	920.92	404.11
	TOTAL EQUITY & LIABILITIES	2,180.17	2,364.97	1,888.26

PLACE: LUDHIANA
DATE: 12.11.2024



FOR: KUMAR AUTOCAST LIMITED

AJAY KUMAR SOOD
DIRECTOR
DIN:00685585



Verified Id No.
377613966

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

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Cash Flow Statement ended 30.09.2024

(Rs in Lakhs)

	PARTICULARS	Half Year Ended 30.09.2024 Unaudited	Half Year Ended 30.09.2023 Unaudited	Year Ended 31.03.2024 Audited
(A)	Cash flows from operating activities			
	Profit for the half year/ year	10.57	15.65	64.97
	Adjustments for:			
	Depreciation	22.85	24.74	49.55
	Interest and finance charges	9.77	25.52	48.07
	Interest income	-2.69	-2.37	(7.15)
	Remeasurement of actuarial gain/loss	0.00	0.00	(3.18)
	Loss/gain on sale of PPE	0.79	9.20	6.14
	Operating profit before working capital changes	41.29	72.74	158.40
	Adjustments for :			
	(Increase) / decrease in inventories	-65.85	-60.07	22.43
	(Increase) / decrease in trade receivables	-78.48	148.72	840.31
	(Increase) / decrease in other financial assets (excluding advance tax)	-3.16	-2.69	0.44
	(Increase) / decrease in other current assets	2.54	-0.04	-397.20
	Increase / (decrease) in trade payables	31.13	-14.73	-27.08
	Increase / (decrease) in other current liabilities	23.82	24.66	(2.71)
	Increase / (decrease) in other financial liabilities and provision (excluding provision for tax)	17.05	-69.39	30.12
	Changes in Working Capital	-72.95	26.46	466.30
	Cash generated from operations	-31.66	99.20	624.70
	Income tax refund/ (paid)	-5.20	-6.38	-16.49
	Net Cash flow generated from operating activities	-36.86	92.82	608.21
(B)	Cash flow from investing activities			
	Additions to PPE and intangible assets (including movement in CWIP)	-24.45	-23.60	-25.26
	Proceeds from sale/ disposal of property, plant and equipment	3.00	19.40	22.59
	Interest received	2.69	2.37	7.15
	Net cash flows (used in) investing activities	-18.76	-1.83	4.48
(C)	Cash flow from financing activities			
	(Repayment)/Proceeds from long term borrowings	-5.20	6.74	1.66
	Interest and finance charges paid	-9.77	-25.52	-48.07
	Net cash flows (used in)/ generated from financing activities	-14.97	-18.78	-46.41
	Net change in cash and cash equivalents (A+B+C)	-70.59	72.21	566.28
	Cash and cash equivalents- opening balance	206.16	-360.12	-360.12
	Cash and cash equivalents- closing balance	135.57	-287.91	206.16
	Notes to cash flow statement:			
	Cash and cash equivalents include :			
	Cash on hand	2.02	2.71	3.14
	Margin Money deposited against Bank Gurantee	0.00	34.30	36.17
	Cash credit	-218.41	-562.94	142.41
	Balances with banks:	351.96	238.02	24.44
	Cash and cash equivalents at the end of the year	135.57	-287.91	206.16

FOR: KUMAR AUTOCAST LIMITED

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