

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: 13.11.2025

The Manager
Metropolitan Stock Exchange of India Limited
205(A), 2nd 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 ended on 30.09.2025 held on 13th November, 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 on today i.e **Thursday, 13th of November, 2025** considered and approved the Unaudited Standalone Financial Results of the company for 02nd quarter and half year ended on 30.09.2025 along with the Limited Review Report thereon by the Statutory Auditor of the company.

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 Sevak regarding publication of Unaudited Financial Statements for the 02nd quarter and half year ending on 30.09.2025.

The Board Meeting commenced at 06:00 P.M. and concluded at 06:45 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

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Unaudited Standalone Financial Results for the Quarter and half year ended 30.09.2025							
Rs. In Lakhs							
S.No.	Particulars	Quarter Ended			Half year Ended		Year Ended
		30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)
1	Income						
	a) Revenue from operations	937.99	928.90	1052.65	1866.89	2014.34	4,003.52
	b) Other Income	1.30	1.20	1.44	2.50	2.69	5.08
	Total Income	939.29	930.10	1054.09	1869.39	2017.03	4,008.61
2	Expenses						
	a) Cost of Materials consumed	509.05	497.66	551.28	1006.71	1192.90	2,243.79
	b) Purchase of Stock-in-trade	129.68	225.49	147.11	355.17	147.11	532.52
	c) Changes in inventories of finished goods, work in progress and stock in Trade	(53.09)	(45.14)	(23.01)	(98.23)	(74.77)	(92.85)
	d) Employee benefits expense	145.18	128.72	136.91	273.90	266.24	541.79
	e) Finance costs	8.26	6.66	7.28	14.92	9.77	33.01
	f) Depreciation and amortisation expense	12.43	12.08	11.57	24.51	22.85	46.19
	g) Other expenses	-	-	-	-	-	-
	(i) Power & Fuel	138.87	121.97	151.78	260.84	294.06	546.00
	(ii) Other Expenditure	63.17	73.60	65.64	136.77	148.30	252.73
	Total Expenses	953.55	1,021.04	1048.56	1974.59	2006.46	4,103.18
3	Profit/ (Loss) before exceptional items and Tax (1-2)	(14.26)	(90.94)	5.53	(105.20)	10.57	(94.57)
4	Exceptional items	-	-	-	-	-	-
5	Profit/ (Loss) before tax (3+4)	(14.26)	(90.94)	5.53	(105.20)	10.57	(94.57)
6	Tax Expense						
	Current Tax/Tax Paid	-	-	1.93	0.00	3.86	0.53
	Deferred Tax	(0.62)	(0.54)	(0.33)	(1.16)	(1.00)	(1.96)
7	Profit / (Loss) for the period (5 - 6)	(13.64)	(90.40)	3.93	(104.04)	7.71	(93.14)
8	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss						
	Remeasurement Gains/(Losses) on Defined Benefit Obligation	-	-	-	-	-	11.60
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(2.92)
9	Total Comprehensive Income for the Period (7-8)	(13.64)	(90.40)	3.93	(104.04)	7.71	(84.46)
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	-	-	-	-	-	282.22
12	Earning per equity share of Rs.10/- each (for continuing and discontinued operations) (not annualised except for the year ended 31.03.2025)						
	(a) Basic	(0.13)	(0.87)	0.04	(1.00)	0.07	(0.90)
	(b) Diluted	(0.13)	(0.87)	0.04	(1.00)	0.07	(0.90)

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 Half Year ended 30th Sep., 2025 have been reviewed by Audit Committee at their meeting held on 13th Nov., 2025 and approved & taken on record by the Board of Directors in their meetings held on 13th Nov., 2025.
- 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 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 : 13.11.2025

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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Ind AS Statement of Assets & Liabilities ended 30.09.2025

Rs. In Lakhs

Sr No	Particulars	As at 30 Sept 2025 (Un - Audited)	As at 30 Sept 2024 (Un - Audited)	As at 31st March 2025 (Audited)
I	Assets			
1	Non-Current Assets			
	a) Property, Plant & Equipment	344.26	349.32	342.42
	b) Investment Property	-	-	-
	c) Capital Work in Progress	-	-	10.17
	d) Other Intangible Assets	-	-	-
	e) Financial Assets			
	i) Investments	-	-	-
	ii) Loans	-	-	-
	iii) Other Financial Assets	50.10	75.50	71.88
	g) Deferred Tax Assets	-	-	-
	h) Other Non-Current Assets	-	-	-
	i) Trade Receivables	2.79	2.79	2.79
	Total Non-Current Assets	397.15	427.61	427.26
2	Current Assets			
	a) Inventories	319.28	186.33	206.44
	b) Financial Assets			
	i) Investment	-	-	-
	ii) Trade Receivables	1,021.18	809.20	544.43
	iii) Cash & Cash Equivalents	2.90	353.98	341.30
	iv) Bank Balances other than above	-	-	-
	v) Loans	-	-	-
	vi) Other Financial Assets	-	-	-
	c) Current Tax Assets	12.09	0.06	9.60
	d) Other Current Assets	407.67	402.99	308.27
	Total Current Assets	1,763.12	1,752.56	1,410.04
	TOTAL ASSETS	2,160.27	2,180.17	1,837.30
II	EQUITY & LIABILITIES			
1	EQUITY			
	a) Equity Share Capital	1,037.40	1,037.40	1,037.40
	b) Other Equity	178.18	374.39	282.22
	c) Preference Share Capital	-	-	-
	Total Equity	1,215.58	1,411.79	1,319.62
2	LIABILITIES			
	Non-Current Liabilities			
	a) Financial Liabilities			
	i) Borrowings	-	5.39	1.83
	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	52.21	55.80	52.21
	c) Deferred Tax Liability	13.48	12.68	14.64
	d) Other Non- Current Liabilities	-	-	-
	Total Non-Current Liabilities	65.69	73.87	68.68
3	Current Liabilities			
	a) Financial Liabilities			
	i) Borrowings	378.03	249.57	75.50
	ii) Trade Payables			
	iia) Outstanding Due to Micro and Small Enterprises	118.51	85.13	51.73
	iib) Outstanding Due to other than Micro and Small Enterprises	65.56	83.24	64.94
	iii) Other Financial Liabilities	273.27	230.11	226.17
	b) Other Current Liabilities	34.95	39.95	21.23
	c) Short Term Provisions	8.68	6.51	9.42
	d) Current Tax Liability	-	-	-
	Total Current Liabilities	879.00	694.51	449.00
	TOTAL EQUITY & LIABILITIES	2,160.27	2,180.17	1,837.30

PLACE: LUDHIANA
DATE: 13.11.2025



Verified Id No.
377613966

FOR: KUMAR AUTOCAST LIMITED

AJAY KUMAR SOOD
DIRECTOR
DIN:00685585

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

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Cash Flow Statement ended 30.09.2025

(Rs in Lakhs)

	PARTICULARS	Half Year Ended 30.09.2025 Unaudited	Half Year Ended 30.09.2024 Unaudited	Year Ended 31.03.2025 Audited
(A)	Cash flows from operating activities	(105.20)	10.57	(94.57)
	Profit for the half year/ year			46.19
	Adjustments for:			33.01
	Depreciation	24.51	22.85	
	Interest and finance charges	14.92	9.77	(5.08)
	Interest income	(2.39)	(2.69)	11.60
	Remeasurement of actuarial gain/loss	0.00	0.00	1.70
	Loss/gain on sale of PPE	(0.11)	0.79	
	Operating profit before working capital changes	(68.27)	41.29	(7.16)
	Adjustments for :			(85.96)
	(Increase) / decrease in inventories	(112.84)	(65.85)	186.29
	(Increase) / decrease in trade receivables	(476.75)	(78.48)	0.46
	(Increase) / decrease in other financial assets (excluding advance tax)	21.78	(3.16)	97.26
	(Increase) / decrease in other current assets	(99.40)	2.54	(20.57)
	Increase / (decrease) in trade payables	67.40	31.13	2.91
	Increase / (decrease) in other current liabilities	12.98	23.82	58.95
	Increase / (decrease) in other financial liabilities and provision (excluding provision for tax)	47.10	17.05	
	Changes in Working Capital	(539.73)	(72.95)	239.34
	Cash generated from operations	(608.00)	(31.66)	232.18
	Income tax refund/ (paid)	(2.49)	(5.20)	(11.41)
	Net Cash flow generated from operating activities	(610.49)	(36.86)	220.78
(B)	Cash flow from investing activities	(16.23)	(24.45)	(52.13)
	Additions to PPE and intangible assets (including movement in CWIP)	0.15	3.00	3.19
	Proceeds from sale/ disposal of property, plant and equipment	2.39	2.69	5.08
	Interest received			
	Net cash flows (used in) investing activities	(13.69)	(18.76)	(43.86)
(C)	Cash flow from financing activities	300.70	213.21	(8.76)
	(Repayment)/Proceeds borrowings	(14.92)	(9.77)	(33.01)
	Interest and finance charges paid	285.78	203.44	(41.77)
	Net cash flows (used in)/ generated from financing activities			
	Net change in cash and cash equivalents (A+B+C)	(338.40)	147.82	135.15
	Cash and cash equivalents- opening balance	341.30	206.16	206.16
	Cash and cash equivalents- closing balance	2.90	353.98	341.30
	Notes to cash flow statement:			
	Cash and cash equivalents include :			
	Cash on hand	1.85	2.02	1.41
	Bank Balances:	0.00	0.00	0.00
	Balance with Banks	1.05	0.45	334.35
	Cheques/Draft in Hand	0.00	351.51	5.54
	Margin Money deposited against Bank Guarantee			0.00
	Cash and cash equivalents at the end of the year	2.90	353.98	341.30
		0.00	-	-

FOR: KUMAR AUTOCAST LIMITED

Ajay Sood
AJAY KUMAR SOOD
DIRECTOR
DIN: 00685585

PLACE: LUDHIANA
DATE: 13.11.2025



Verified Id No.
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BANKER'S : ICICI, Millerganj, Near Manju Cinema, Ludhiana.



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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 six months ended September 30, 2025 ("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: 13.11.2025
Place: Ludhiana
UDIN: 25082988BMIOD09939

For Vinay & Associates,
Chartered Accountants

FRN: 004462N

Peer Review No.: 022405

Vinay Kumar Sriyastav
Partner

(M No. 082988)

