

**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



**Date: 10.11.2023**

To,

The Manager Listing  
Metropolitan Stock Exchange of India Ltd  
205(A), 2nd floor, Piramal Agastya Corporate Park,  
Kamani Junction, LBS Road,  
Kurla (West), Mumbai – 400070.

**Subject: Outcome of Meeting of Board of Directors held on Friday, 10<sup>th</sup> November, 2023.**

**Ref: ISIN: INE168U01015**

Dear Sir,

The Board of Directors of the Company at its meeting held on Friday, 10th November, 2023 has, *inter-alia*, approved the following matters:

- the Ind-AS compliant Un-audited Financial Results for Quarter and half year ended on 30.09.2023 under Regulation 33 of Securities Exchange Board of India (Listing Obligation & Disclosure Requirements), 2015,

The Board Meeting Commenced at 12:30 PM and concluded at 01:00 PM.

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 30.09.2023							Rs. In Lakhs
S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	31.03.2023 (Audited)
<b>1</b>	<b>Income</b>						
	a) Revenue from operations	1,078.13	1,069.46	1,305.60	2,147.59	2,410.26	4,734.37
	b) Other Income	1.27	1.10	1.38	2.37	2.17	10.96
	<b>Total Income</b>	<b>1,079.40</b>	<b>1,070.56</b>	<b>1,306.98</b>	<b>2,149.96</b>	<b>2,412.43</b>	<b>4,745.33</b>
<b>2</b>	<b>Expenses</b>						
	a) Cost of Materials consumed	761.95	656.14	937.13	1,418.09	1,668.77	3,137.46
	b) Purchase of Stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work in progress and stock in Trade	(82.38)	22.31	(40.97)	(60.07)	(22.24)	3.18
	d) Employee benefits expense	138.31	128.85	141.92	267.16	261.41	535.15
	e) Finance costs	12.03	13.49	14.07	25.52	21.86	50.30
	f) Depreciation and amortisation expense	12.19	12.55	14.20	24.74	28.34	51.23
	g) Other expenses						
	(i) Power & Fuel	153.56	145.85	164.13	299.41	295.24	560.32
	(ii) Other Expenditure	73.13	86.33	67.29	159.46	122.94	274.19
	<b>Total Expenses</b>	<b>1,068.79</b>	<b>1,065.52</b>	<b>1,297.77</b>	<b>2,134.31</b>	<b>2,376.32</b>	<b>4,611.83</b>
<b>3</b>	<b>Profit/ (Loss) before exceptional items and Tax (1-2)</b>	<b>10.61</b>	<b>5.04</b>	<b>9.21</b>	<b>15.65</b>	<b>36.11</b>	<b>133.50</b>
<b>4</b>	<b>Exceptional items</b>	-	-	-	-	-	-
<b>5</b>	<b>Profit/ (Loss) before tax (3+4)</b>	<b>10.61</b>	<b>5.04</b>	<b>9.21</b>	<b>15.65</b>	<b>36.11</b>	<b>133.50</b>
<b>6</b>	<b>Tax Expense</b>						
	Current Tax/Tax Paid	4.71	1.07	0.21	5.78	0.21	10.87
	Deferred Tax	(0.46)	(0.62)	(0.52)	(1.08)	(1.21)	(3.30)
<b>7</b>	<b>Profit / (Loss) for the period (5 - 6)</b>	<b>6.36</b>	<b>4.59</b>	<b>9.52</b>	<b>10.95</b>	<b>37.11</b>	<b>125.93</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	-	-	-	-	-	1.57
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(0.40)
<b>9</b>	<b>Total Comprehensive Income for the Period (7-8)</b>	<b>6.36</b>	<b>4.59</b>	<b>9.52</b>	<b>10.95</b>	<b>37.11</b>	<b>127.10</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>	-	-	-	-	-	320.22
<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	0.06	0.04	0.09	0.11	0.36	1.21
	(b) Diluted	0.06	0.04	0.09	0.11	0.36	1.21
<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 half year ended 30th Sep., 2023 have been reviewed by Audit Committee at their meeting held on 10th Nov., 2023 and approved & taken on record by the Board of Directors in their meetings held on 10th Nov., 2023.							
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 : 10.11.2023							

For Kumar Autocast Limited

AJAY KUMAR SOOD

Director

DIN: 00687385



Verified Id No.  
377613966

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

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Ind AS Statement of Assets & Liabilities ended 30.09.2023

Rs. In Lakhs

Sr No	Particulars	As at 30 Sept 2023 (Un - Audited)	As at 30 Sept 2022 (Un - Audited)	As at 31st March 2023 (Audited)
I	<b>Assets</b>			
1	<b>Non-Current Assets</b>			
	a) Property, Plant & Equipment	374.80	419.01	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	75.47	75.10	72.78
	g) Deffered Tax Assets	-	-	-
	h) Other Non-Current Assets	-	-	-
	i) Trade Receivables	2.79	2.79	2.79
	<b>Total Non-Current Assets</b>	<b>453.06</b>	<b>496.90</b>	<b>480.11</b>
2	<b>Current Assets</b>			
	a) Inventories	202.97	168.85	142.90
	b) Financial Assets			
	i) Investment	-	-	-
	ii) Trade Receivables	1,422.31	1,530.71	1,571.03
	iii) Cash & Cash Equivalents	240.74	7.29	196.97
	iv) Bank Balances other than above	34.30	32.69	34.30
	v) Loans	-	-	-
	vi) Other Financial Assets	-	-	-
	c) Current Tax Assets	3.22	18.14	2.64
	d) Other Current Assets	8.37	7.77	8.33
	<b>Total Current Assets</b>	<b>1,911.91</b>	<b>1,765.45</b>	<b>1,956.17</b>
	<b>TOTAL ASSETS</b>	<b>2,364.97</b>	<b>2,262.35</b>	<b>2,436.28</b>
II	<b>EQUITY &amp; LIABILITIES</b>			
1	<b>EQUITY</b>			
	a) Equity Share Capital	1,037.40	1,037.40	1,037.40
	b) Other Equity	331.16	232.57	320.22
	c) Preference Share Capital	-	-	-
	<b>Total Equity</b>	<b>1,368.56</b>	<b>1,269.97</b>	<b>1,357.62</b>
2	<b>LIABILITIES</b>			
	<b>Non-Current Liabilities</b>			
	a) Financial Liabilities			
	i) Borrowings	15.67	12.74	8.93
	ii) Trade Payables	-	-	-
	iia) Outstanding Due to Micro and Small Enterprises	-	-	-
	iib) Outstanding Due to other then Micro and Small Enterprises	-	4.40	-
	b) Long Term Provisions	42.14	18.61	48.30
	c) Deffered Tax Liability	17.68	21.25	18.76
	d) Other Non- Current Liabilities	-	-	-
	<b>Total Non-Current Liabilities</b>	<b>75.49</b>	<b>57.00</b>	<b>75.99</b>
3	<b>Current Liabilities</b>			
	a) Financial Liabilities			
	i) Borrowings	643.07	555.09	623.56
	ii) Trade Payables	-	-	-
	iia) Outstanding Due to Micro and Small Enterprises	90.46	66.94	115.12
	iib) Outstanding Due to other then Micro and Small Enterprises	59.13	102.03	49.20
	iii) Other Financial Liabilities	99.68	82.26	169.07
	b) Other Current Liabilities	19.36	100.38	36.50
	c) Short Term Provisions	9.22	28.68	9.22
	d) Current Tax Liability	-	-	-
	<b>Total Current Liabilities</b>	<b>920.92</b>	<b>935.38</b>	<b>1,002.67</b>
	<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>2,364.97</b>	<b>2,262.35</b>	<b>2,436.28</b>

PLACE: LUDHIANA  
DATE: 10.11.2023

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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(Rs in Lakhs)

KUMAR AUTOCAST LIMITED		Half Year Ended 30.09.2023 Unaudited	Half Year Ended 30.09.2022 Unaudited	Year Ended 31.03.2023 Audited
CASH FLOW STATEMENT				
<b>(A) Cash flows from operating activities</b>				
Profit for the half year/ year		15.65	36.11	133.50
Adjustments for:				
Depreciation		24.74	28.34	51.23
(Profit)/Loss on sale of Fixed Asset		9.20	0.00	0.00
Interest and finance charges		25.52	21.86	50.30
Interest income		(2.37)	(2.12)	(5.29)
Remeasurement of actuarial gain/loss		0.00	0.00	(1.57)
<b>Operating profit before working capital changes</b>		<b>72.74</b>	<b>84.19</b>	<b>228.17</b>
Adjustments for :				
(Increase) / decrease in inventories		-60.07	-22.24	3.70
(Increase) / decrease in trade receivables		148.72	-195.61	-235.93
(Increase) / decrease in other financial assets (excluding advance tax)		-2.69	-1.86	0.46
(Increase) / decrease in other current assets		-0.04	1.12	0.56
Increase / (decrease) in trade payables		(14.73)	(72.19)	(81.24)
Increase / (decrease) in other current liabilities		24.66	79.51	(19.46)
Increase / (decrease) in other financial liabilities and provision (excluding provision for tax)		(69.39)	(69.94)	39.18
Changes in Working Capital		26.46	(281.21)	(292.73)
<b>Cash generated from operations</b>		<b>99.20</b>	<b>(197.02)</b>	<b>-64.56</b>
Income tax refund/ (paid)		(6.38)	(3.73)	1.13
<b>Net Cash flow generated from operating activities</b>		<b>92.82</b>	<b>(200.75)</b>	<b>-63.43</b>
<b>(B) Cash flow from investing activities</b>				
Additions to PPE and intangible assets (including movement in CWIP)		(23.60)	(3.75)	(12.18)
Proceeds from sale/ disposal of property, plant and equipment		19.40	0.00	0.00
Interest received		2.37	2.12	5.29
<b>Net cash flows (used in) investing activities</b>		<b>(1.83)</b>	<b>(1.63)</b>	<b>(6.89)</b>
<b>(C) Cash flow from financing activities</b>				
(Repayment)/Proceeds from long term borrowings		6.74	(13.88)	(17.69)
Interest and finance charges paid		(25.52)	(21.86)	(50.30)
<b>Net cash flows (used in)/ generated from financing activities</b>		<b>(18.78)</b>	<b>(35.74)</b>	<b>(67.99)</b>
<b>Net change in cash and cash equivalents (A+B+C)</b>		<b>72.21</b>	<b>(238.12)</b>	<b>-138.30</b>
Cash and cash equivalents- opening balance		(360.12)	(221.82)	(221.82)
Cash and cash equivalents- closing balance		(287.91)	(459.94)	(360.12)
<b>Notes to cash flow statement:</b>				
Cash and cash equivalents include :				
Cash on hand		2.71	2.18	0.65
Margin Money deposited against Bank Gurantee		34.30	32.69	34.30
Cash credit		(562.94)	(499.92)	(591.39)
Balances with banks:		238.02	5.11	196.32
<b>Cash and cash equivalents at the end of the year</b>		<b>(287.91)</b>	<b>(459.94)</b>	<b>(360.12)</b>

FOR: KUMAR AUTOCAST LIMITED

AJAY KUMAR SOOD  
DIRECTOR  
DIN: 00689585

PLACE: LUDHIANA  
DATE: 10.11.2023



Verified Id No.  
377613966

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



# VINAY & ASSOCIATES

Chartered Accountants



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18-G, Shaheed Bhagat Singh Nagar,  
Pakhawal Road, Ludhiana-141002

Tel.: 0161-4605918  
Tel.: 0161-2561533  
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PAN : AACFV0520C  
GST 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, 2023 ("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: 10.11.2023  
Place: Ludhiana  
UDIN: 23082988BGWOSD6175

For Vinay & Associates  
Chartered Accountants  
FRN: 004462N  
Peer review cert no. - 014620

Vinay Kumar Srivastav

Partner  
(M.N. 082988)



PARTNER  
CA VINAY K. SRIVASTAV

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