

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

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)
1	Income						
	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
	Total Income	1,079.40	1,070.56	1,306.98	2,149.96	2,412.43	4,745.33
2	Expenses						
	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
	Total Expenses	1,068.79	1,065.52	1,297.77	2,134.31	2,376.32	4,611.83
3	Profit/ (Loss) before exceptional items and Tax (1-2)	10.61	5.04	9.21	15.65	36.11	133.50
4	Exceptional items	-	-	-	-	-	-
5	Profit/ (Loss) before tax (3+4)	10.61	5.04	9.21	15.65	36.11	133.50
6	Tax Expense						
	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)
7	Profit / (Loss) for the period (5 - 6)	6.36	4.59	9.52	10.95	37.11	125.93
8	Other Comprehensive Income						
	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)
9	Total Comprehensive Income for the Period (7-8)	6.36	4.59	9.52	10.95	37.11	127.10
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	-	-	-	-	-	320.22
12	Earning per equity share of Rs.10/- each (for continuing and discontinued operations) (not annualised except for the year ended 31.03.2023)						
	(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
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., 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
A. JAY SOOD
Director
DIN: 0687785



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	Assets			
1	Non-Current Assets			
	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
	Total Non-Current Assets	453.06	496.90	480.11
2	Current Assets			
	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
	Total Current Assets	1,911.91	1,765.45	1,956.17
	TOTAL ASSETS	2,364.97	2,262.35	2,436.28
II	EQUITY & LIABILITIES			
1	EQUITY			
	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	-	-	-
	Total Equity	1,368.56	1,269.97	1,357.62
2	LIABILITIES			
	Non-Current Liabilities			
	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	-	-	-
	Total Non-Current Liabilities	75.49	57.00	75.99
3	Current Liabilities			
	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	-	-	-
	Total Current Liabilities	920.92	935.38	1,002.67
	TOTAL EQUITY & LIABILITIES	2,364.97	2,262.35	2,436.28

PLACE: LUDHIANA
DATE: 10.11.2023

FOR: KUMAR AUTOCAST LIMITED

AJAY KUMAR SOOD
DIRECTOR
DIN:00685585



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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				
(A) Cash flows from operating activities				
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)
Operating profit before working capital changes		72.74	84.19	228.17
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)
Cash generated from operations		99.20	(197.02)	-64.56
Income tax refund/ (paid)		(6.38)	(3.73)	1.13
Net Cash flow generated from operating activities		92.82	(200.75)	-63.43
(B) Cash flow from investing activities				
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
Net cash flows (used in) investing activities		(1.83)	(1.63)	(6.89)
(C) Cash flow from financing activities				
(Repayment)/Proceeds from long term borrowings		6.74	(13.88)	(17.69)
Interest and finance charges paid		(25.52)	(21.86)	(50.30)
Net cash flows (used in)/ generated from financing activities		(18.78)	(35.74)	(67.99)
Net change in cash and cash equivalents (A+B+C)		72.21	(238.12)	-138.30
Cash and cash equivalents- opening balance		(360.12)	(221.82)	(221.82)
Cash and cash equivalents- closing balance		(287.91)	(459.94)	(360.12)
Notes to cash flow statement:				
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
Cash and cash equivalents at the end of the year		(287.91)	(459.94)	(360.12)

FOR: KUMAR AUTOCAST LIMITED

AJAY KUMAR SOOD
DIRECTOR
DIN: 00689585

PLACE: LUDHIANA
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