

1. STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2024

(₹ in Lakhs)

STANDALONE

Sr. No.	Particulars	Quarter ended on			Previous Year ended on
		30 th June, 2024	31 st March, 2024	30 th June, 2023	31 st March, 2024
		Unaudited	Audited (Note-7)	Unaudited	Audited
I	Revenue from Operations	1,384.43	1,528.73	1,169.95	5,226.28
II	Other Income	29.35	0.60	(9.02)	90.71
III	Total Income (I+II)	1,413.78	1,529.33	1,160.93	5,316.99
IV	Expenses				
(a)	Cost of Material Consumed	506.10	490.95	609.40	2,151.83
(b)	Purchase of Stock-in-Trade	0.00	0.00	0.00	0.00
(c)	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	69.80	101.37	(228.01)	(154.85)
(d)	Employee benefits expense	125.42	130.57	124.54	499.38
(e)	Finance Costs	0.65	0.87	0.12	2.51
(f)	Depreciation and Amortization expense	14.63	18.37	15.01	63.32
(g)	Other Expenses	535.39	562.27	510.49	2,101.52
	Total Expenses (a to g)	1,251.99	1,304.40	1,031.55	4,663.71
V	Profit / (Loss) before exceptional items (III-IV)	161.79	224.93	129.38	653.28
VI	Exceptional Items	0.00	0.00	0.00	0.00
VII	Profit / (Loss) before tax (V-VI)	161.79	224.93	129.38	653.28
VIII	Tax Expense:				
(a)	Current tax	44.67	63.19	29.33	169.49
(b)	Prior Year tax	0.00	0.00	0.00	(2.09)
(c)	Deferred tax	21.84	(22.32)	(5.90)	(20.78)
	Total Tax Expense (a to c)	66.51	40.87	23.43	146.62
IX	Profit / (Loss) for the period from continuing operations (VII-VIII)	95.28	184.06	105.95	506.66
X	Profit / (Loss) from discontinuing operations	0.00	0.00	0.00	0.00
XI	Tax expense for discontinued operations	0.00	0.00	0.00	0.00
XII	Profit / (Loss) from Discontinuing operations (X-XI)	0.00	0.00	0.00	0.00
XIII	Profit / (Loss) for the period (IX-XII)	95.28	184.06	105.95	506.66
XIV	Other Comprehensive Income				
A(i)	Items that will not be reclassified to Statement of Profit and Loss	(12.45)	12.60	0.64	10.66
A(ii)	Income Tax relating to items that will not be reclassified to Statement of Profit and Loss	1.58	(3.50)	(0.18)	(2.97)
B(i)	Items that will be reclassified to Statement of Profit and Loss	0.00	0.00	0.00	0.00
B(ii)	Income Tax relating to items that will be reclassified to Statement of Profit and Loss	0.00	0.00	0.00	0.00
	Total Other Comprehensive Income (A+B)	(10.87)	9.10	0.46	7.69
XV	Total Comprehensive Income (XIII+XIV)	84.41	193.16	106.41	514.35
	Paid-up Equity Share Capital (Face Value ₹ 10.00)	130.00	130.00	130.00	130.00
XVI	Earning Per Share (in ₹) (for continuing operations)				
(a)	Basic	7.33	14.16	8.15	38.97
(b)	Diluted	7.33	14.16	8.15	38.97
XVII	Earning Per Share (in ₹) (for discontinued operations)				
(a)	Basic	0.00	0.00	0.00	0.00
(b)	Diluted	0.00	0.00	0.00	0.00
XVII	Earning Per Share (in ₹) (for discontinued & continuing operations)				
(a)	Basic	7.33	14.16	8.15	38.97
(b)	Diluted	7.33	14.16	8.15	38.97

10.08.2024

Dolatpara, Junagadh

For and on behalf of the Board of
Creative Castings Limited

Dhirubhai H. Dand

Chairman

DIN: 00284065

2. UNAUDITED SEGMENT INFORMATION FOR THE QUARTER ENDED 30TH JUNE, 2024

(₹ in Lakhs)

STANDALONE

Standalone Segment wise Revenue, Results and Capital Employed for the quarter ended 30th June, 2024

Sr. No.	Particulars	Quarter ended on			Previous Year ended on
		30 th June, 2024	31 st March, 2024	30 th June, 2023	31 st March, 2024
		Unaudited	Audited (Note-7)	Unaudited	Audited
I	Segment Revenue				
(a)	Casting	1,413.45	1,555.47	1,141.99	5,306.05
(b)	Wind Turbine Power Generation	42.06	32.03	44.71	154.47
(c)	Unallocated	0.33	(26.14)	18.94	10.94
	Total	1,455.84	1,561.38	1,205.64	5,471.46
	Less: Inter Segment Revenue	42.06	32.03	44.71	154.47
	Net sales / Income from Operations (I)	1,413.78	1,529.33	1,160.93	5,316.99
II	Segment Results (Profit)(+)/ Loss (-) before tax and finance cost from each segment)				
(a)	Casting	135.60	244.54	98.40	561.22
(b)	Wind Turbine Power Generation	26.53	6.58	12.19	81.61
(c)	Unallocated	0.33	(26.14)	18.93	10.94
	Total	162.46	224.98	129.52	653.77
	Less:				
(a)	Finance cost	0.65	0.06	0.14	0.49
(b)	Other Un-allocable Expenditure (Net of Income)				
	Total Profit / (Loss) Before Tax (II)	161.81	224.92	129.38	653.28
III	Segment Assets				
(a)	Casting	2,814.11	3,470.69	2,653.44	3,470.69
(b)	Wind Turbine Power Generation	506.31	292.84	481.44	292.84
(c)	Unallocated	1,156.07	778.06	1,234.36	778.06
	Total Segment Assets (III)	4,476.49	4,541.59	4,369.24	4,541.59
IV	Segment Liabilities				
(a)	Casting	394.41	578.19	705.92	578.19
(b)	Wind Turbine Power Generation	11.80	10.26	9.97	10.26
(c)	Unallocated	74.73	54.46	66.38	54.46
	Total Segment Liabilities (IV)	480.94	642.91	782.27	642.91

Notes:

- The above results have been reviewed by the Audit Committee and Approved by the Board of Directors of the Company at their meeting held on August 10, 2024. The Statutory Auditors of the Company have carried out 'Limited Review' of the results for the quarter ended on June 30, 2024.
- The Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practice and policies to the extent applicable.
- Other Manufacturing Expenses include stores and spares consumed, outward processing charges, power and fuel, packing materials consumed, product development expenses etc.
- The Company has two reportable segments viz. "Castings" and "Wind Turbine Power Generation".
- In accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, the above unaudited standalone financial results of the company are posted on Company's website and website of stock exchange viz. www.bseindia.com.
- The Board of Directors has recommended final **dividend of 100%** (2022-23:100%), for the financial year 2023-24, **Rs. 10.00** per share (2022-23: Rs.10.00 per share) which is subject to approval of shareholders.
- The figures for the quarter ended March 31, 2024 are the balancing figures between audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year to date figures up to the third quarter ended December 31, 2023, which were subjected to limited review by the statutory auditors of the Company.
- The figures of the previous quarter / nine months period / year have been regrouped / re-classified / re-arranged, wherever necessary to correspond with the current period's classification/disclosure/ comparable.

10.08.2024
Dolatpara, Junagadh**CIN L27100GJ1985PLC008286**For and on behalf of the Board of
Creative Castings Limited
Dhirubhai H. Dand
Chairman
DIN: 00284065