

CREATIVE CASTINGS LIMITED

MANUFACTURER OF : STEEL AND ALLOY STEEL INVESTMENT CASTINGS

Regd. Office & Works : 102, G.I.D.C. Estate, Phase - II, Rajkot Road, Dolatpara, JUNAGADH 362 003. (INDIA)
Phone : (0285) 2660040, 2660224, 2660254 Fax : 91-285-2661348 E-Mail : info@creative-cast.com



1. STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

(₹ in Lakhs)

STANDALONE

| SN | Particulars | Quarter ended on | | | Half Year ended on | | Previous Year ended on |
|-------|--|------------------------------|-----------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| | | 30 th Sept., 2024 | 30 th June, 2024 | 30 th Sept., 2023 | 30 th Sept., 2024 | 30 th Sept., 2023 | 31 st March, 2024 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| I | Revenue from Operations | 1,058.35 | 1,384.43 | 1,281.59 | 2,442.78 | 2,451.54 | 5,226.28 |
| II | Other Income | 30.21 | 29.35 | 44.00 | 59.56 | 34.98 | 90.71 |
| III | Total Income (I+II) | 1,088.56 | 1,413.78 | 1,325.59 | 2,502.34 | 2,486.52 | 5,316.99 |
| IV | Expenses | | | | | | |
| (a) | Cost of Material Consumed | 382.65 | 506.10 | 572.70 | 888.75 | 1,182.09 | 2,151.83 |
| (b) | Purchase of Stock-in-Trade | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (c) | Changes in inventories of finished goods, Stock-in-Trade and work-in-progress | (20.12) | 69.80 | (30.67) | 49.68 | (258.68) | (154.85) |
| (d) | Employee benefits expense | 117.41 | 125.42 | 121.91 | 242.82 | 246.45 | 499.38 |
| (e) | Finance Costs | 0.60 | 0.65 | 0.42 | 1.25 | 0.54 | 2.51 |
| (f) | Depreciation and Amortization expense | 15.08 | 14.63 | 14.68 | 29.70 | 29.69 | 63.32 |
| (g) | Other Expenses | 459.49 | 535.39 | 503.96 | 994.88 | 1,014.45 | 2,101.52 |
| | Total Expenses (a to g) | 955.11 | 1,251.99 | 1,183.00 | 2,207.08 | 2,214.54 | 4,663.71 |
| V | Profit / (Loss) before exceptional items (III-IV) | 133.45 | 161.79 | 142.59 | 295.26 | 271.98 | 653.28 |
| VI | Exceptional Items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| VII | Profit / (Loss) before tax (V-VI) | 133.45 | 161.79 | 142.59 | 295.26 | 271.98 | 653.28 |
| VIII | Tax Expense: | | | | | | |
| (a) | Current tax | 36.86 | 44.67 | 32.94 | 81.53 | 62.27 | 169.49 |
| (b) | Prior Year tax | 0.05 | 0.00 | 0.00 | 0.05 | 0.00 | (2.09) |
| (c) | Deferred tax | (7.47) | 21.84 | (3.82) | 14.37 | (9.72) | (20.78) |
| | Total Tax Expense (a to c) | 104.01 | 95.28 | 113.47 | 199.31 | 219.43 | 506.66 |
| IX | Profit / (Loss) for the period from continuing operations (VII-VIII) | 104.01 | 95.28 | 113.47 | 199.31 | 219.43 | 506.66 |
| X | Profit / (Loss) from discontinuing operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XI | Tax expense for discontinued operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XII | Profit / (Loss) from Discontinuing operations (X-XI) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XIII | Profit / (Loss) for the period (IX-XII) | 104.01 | 95.28 | 113.47 | 199.31 | 219.43 | 506.66 |
| XIV | Other Comprehensive Income | | | | | | |
| A(i) | Items that will not be reclassified to Statement of Profit and Loss | 40.27 | (12.45) | (13.15) | 27.82 | (12.51) | 10.66 |
| A(ii) | Income Tax relating to items that will not be reclassified to Statement of Profit and Loss | (9.32) | 1.58 | 3.66 | (7.74) | 3.48 | (2.97) |
| B(i) | Items that will be reclassified to Statement of Profit and Loss | 0.00 | 0.00 | 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 | 0.00 | 0.00 |
| | Total Other Comprehensive Income (A+B) | 30.95 | (10.87) | (9.49) | 20.08 | (9.03) | 7.69 |
| XV | Total Comprehensive Income (XIII+XIV) | 134.96 | 84.41 | 103.98 | 219.39 | 210.40 | 514.35 |
| | Paid-up Equity Share Capital (Face Value ₹ 10.00) | 130.00 | 130.00 | 130.00 | 130.00 | 130.00 | 130.00 |
| XVI | Earning Per Share (in ₹) (for continuing operations) | | | | | | |
| (a) | Basic | 8.00 | 7.33 | 8.73 | 15.33 | 16.88 | 38.97 |
| (b) | Diluted | 8.00 | 7.33 | 8.73 | 15.33 | 16.88 | 38.97 |
| XVII | Earning Per Share (in ₹) (for discontinued operations) | | | | | | |
| (a) | Basic | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (b) | Diluted | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XVIII | Earning Per Share (in ₹) (for discontinued & continuing operations) | | | | | | |
| (a) | Basic | 8.00 | 7.33 | 8.73 | 15.33 | 16.88 | 38.97 |
| (b) | Diluted | 8.00 | 7.33 | 8.73 | 15.33 | 16.88 | 38.97 |

26.10.2024
Dolatpara, Junagadh



For and on behalf of the Board of
Creative Castings Limited

Dhirubhai H. Dand
Chairman
DIN: 00284065

CIN L27100GJ1985PLC008286

2. UNAUDITED SEGMENT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

(₹ in Lakhs)

STANDALONE

| Standalone Segment wise Revenue, Results and Capital Employed for the quarter and half year ended 30th September, 2024 | | | | | | | |
|--|--|------------------------------|-----------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| SN | Particulars | Quarter ended on | | | Half Year ended on | | Previous Year ended on |
| | | 30 th Sept., 2024 | 30 th June, 2024 | 30 th Sept., 2023 | 30 th Sept., 2024 | 30 th Sept., 2023 | 31 st March, 2024 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| I | Segment Revenue | | | | | | |
| (a) | Casting | 1,086.51 | 1,413.45 | 1,314.86 | 2,499.96 | 2,456.85 | 5,306.05 |
| (b) | Wind Turbine Power Generation | 48.71 | 42.06 | 43.36 | 90.77 | 88.07 | 154.47 |
| (c) | Unallocated | 2.05 | 0.33 | 10.73 | 2.38 | 29.67 | 10.94 |
| | Total | 1,137.27 | 1,455.84 | 1,368.95 | 2,593.11 | 2,574.59 | 5,471.46 |
| | Less: Inter Segment Revenue | 48.71 | 42.06 | 43.36 | 90.77 | 88.07 | 154.47 |
| | Net sales / Income from Operations (I) | 1,088.56 | 1,413.78 | 1,325.59 | 2,502.34 | 2,486.52 | 5,316.99 |
| II | Segment Results (Profit)(+)/ Loss (-) before tax and finance cost from each segment) | | | | | | |
| (a) | Casting | 100.83 | 135.60 | 87.42 | 236.43 | 185.82 | 561.22 |
| (b) | Wind Turbine Power Generation | 31.17 | 26.53 | 44.59 | 57.70 | 56.78 | 81.61 |
| (c) | Unallocated | 2.05 | 0.33 | 10.74 | 2.38 | 29.67 | 10.94 |
| | Total | 134.05 | 162.46 | 142.75 | 296.51 | 272.27 | 653.77 |
| | Less: | | | | | | |
| (a) | Finance cost | 0.60 | 0.65 | 0.16 | 1.25 | 0.30 | 0.49 |
| (b) | Other Un-allocable Expenditure (Net of Income) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total Profit / (Loss) Before Tax (II) | 133.45 | 161.81 | 142.59 | 295.26 | 271.97 | 653.28 |
| III | Segment Assets | | | | | | |
| (a) | Casting | 3,126.88 | 2,814.11 | 3,476.09 | 3,126.88 | 3,476.09 | 3,470.69 |
| (b) | Wind Turbine Power Generation | 283.22 | 506.31 | 315.31 | 283.22 | 315.31 | 292.84 |
| (c) | Unallocated | 1,203.94 | 1,156.07 | 748.19 | 1,203.94 | 748.19 | 778.06 |
| | Total Segment Assets (III) | 4,614.04 | 4,476.49 | 4,539.59 | 4,614.04 | 4,539.59 | 4,541.59 |
| IV | Segment Liabilities | | | | | | |
| (a) | Casting | 550.86 | 394.41 | 910.90 | 550.86 | 910.90 | 578.19 |
| (b) | Wind Turbine Power Generation | 9.26 | 11.80 | 8.66 | 9.26 | 8.66 | 10.26 |
| (c) | Unallocated | 65.86 | 74.73 | 62.56 | 65.86 | 62.56 | 54.46 |
| | Total Segment Liabilities (IV) | 625.98 | 480.94 | 982.12 | 625.98 | 982.12 | 642.91 |

For and on behalf of the Board of
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26.10.2024

Dolatpara, Junagadh

**Dhirubhai H. Dand**
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3. STATEMENT OF UNAUDITED STANDALONE ASSETS & LIABILITIES FOR THE PERIOD ENDED ON 30TH SEPTEMBER, 2024

(₹ in Lakhs)

| Particulars | As at 30 September 2024 | As at 31 March 2024 (Audited) |
|--|-------------------------|-------------------------------|
| ASSETS | | |
| Non-current assets | | |
| Property, Plant and Equipment | 859.60 | 842.73 |
| Capital work-in-progress | 99.32 | 97.09 |
| Investment Property | 0.00 | 0.00 |
| Goodwill | 0.00 | 0.00 |
| Other Intangible assets | 0.95 | 1.08 |
| Intangible assets under development | 0.00 | 0.00 |
| Financial Assets | | |
| Investments | 8.69 | 8.69 |
| Trade receivables | 0.00 | 0.00 |
| Loans | 0.00 | 0.00 |
| Other financial assets | 0.33 | 0.33 |
| Deferred tax assets net | 0.00 | 0.00 |
| Other non-current assets | 93.22 | 91.88 |
| Total Non-current Assets | 1,062.11 | 1,041.80 |
| Current assets | | |
| Inventories | 889.20 | 958.10 |
| Financial Assets | | |
| Investments | 1,195.25 | 769.36 |
| Trade receivables | 896.05 | 1,331.09 |
| Cash and cash equivalents | 218.96 | 66.14 |
| Bank balances | 0.00 | 0.00 |
| Loans | 9.68 | 6.73 |
| Other financial assets | 2.52 | 12.95 |
| Other current assets | 340.27 | 355.41 |
| Total Current Assets | 3,551.93 | 3,499.78 |
| Total Assets | 4,614.04 | 4,541.58 |
| Equity and Liabilities | | |
| Equity | | |
| Equity Share Capital | 130.00 | 130.00 |
| Other Equity | 3,858.06 | 3,768.67 |
| Total Equity | 3,988.06 | 3,898.67 |
| Non-current liabilities | | |
| Financial Liabilities | | |
| Borrowings | 0.00 | 0.00 |
| Lease liabilities | 0.00 | 0.00 |
| Trade Payables (Micro & Small Enterprises) | 0.00 | 0.00 |
| Trade Payables (Other Dues) | 0.00 | 0.00 |
| Other financial liabilities | 0.00 | 0.00 |
| Provisions | 9.34 | 10.62 |
| Deferred tax liabilities net | 76.57 | 54.46 |
| Other non-current liabilities | 9.24 | 9.00 |
| Total Non-current liabilities | 95.15 | 74.08 |
| Current liabilities | | |
| Financial Liabilities | | |
| Borrowings | 1.95 | 8.35 |
| Lease liabilities | 0.00 | 0.00 |
| Trade Payables (Micro & Small Enterprises) | 66.46 | 89.88 |
| Trade Payables (Other Dues) | 159.70 | 180.52 |
| Other financial liabilities | 157.99 | 26.76 |
| Other current liabilities | 12.61 | 16.85 |
| Provisions | 50.59 | 76.98 |
| Current Tax Liabilities (Net) | 81.53 | 169.49 |
| Total Current liabilities | 530.83 | 568.83 |
| Total liabilities | 625.98 | 642.91 |
| Total Equity and Liabilities | 4,614.04 | 4,541.58 |

For and on behalf of the Board of
Creative Castings Limited

26.10.2024

Dolatpara, Junagadh



CIN L27100GJ1985PLC008286

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4. UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 30TH SEPTEMBER, 2024

(₹ in Lakhs)

| Particulars | As at 30 September 2024 | As at 31 March 2024 (Audited) |
|---|-------------------------|-------------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Profit for the year | 295.26 | 653.28 |
| Adjustments for: | | |
| Depreciation and amortisation | 29.70 | 63.32 |
| (Gain)/Loss on disposal of property, plant and equipment | (1.96) | 1.48 |
| (Gain)/Loss on disposal of Investments | (2.38) | (10.94) |
| (Gain)/Loss on investments measured at fair value through profit and loss | 0.00 | 0.00 |
| Provision for Income tax | 0.00 | 0.00 |
| Bad debts, provision for trade receivables and advances, net | (4.40) | (1.39) |
| Finance Cost | 1.25 | 2.51 |
| Interest Income | 0.00 | (3.53) |
| Unrealised (gain) / loss | (24.08) | (18.68) |
| Operating profit before working capital changes | 293.39 | 686.05 |
| Adjustment for (increase) / decrease in operating assets: | | |
| Trade receivables | 463.53 | 157.69 |
| Loans & Advances | (2.95) | 2.66 |
| Other financial assets | 10.43 | (1.96) |
| Inventories | 68.89 | (214.76) |
| Other assets | 13.81 | 5.48 |
| Adjustment for (Increase) / decrease in operating liabilities: | | |
| Trade payables | (44.24) | (65.07) |
| Employee benefit obligation | 0.00 | 0.00 |
| Other financial liabilities | 1.23 | (24.34) |
| Other Liabilities | (4.00) | (11.72) |
| Provisions | (38.37) | 19.56 |
| Cash generated from operations | 761.72 | 553.59 |
| Income tax paid (net) | (169.54) | (170.92) |
| Net cash generated by operating activities | 592.18 | 382.67 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Purchase of property, plant and equipment | (55.54) | (363.81) |
| Purchase of intangible assets | 0.00 | (0.48) |
| Purchase of other Investment | (585.00) | (834.00) |
| Proceeds from sale of investments carried at fair value through OCI | 200.00 | 880.00 |
| Proceeds from disposal of property, plant and equipment | 8.82 | 1.64 |
| Interest received | 0.00 | 3.53 |
| Net cash (used in) / generated by investing activities | (431.72) | (313.12) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Proceeds from short term borrowings | (6.40) | (3.93) |
| Finance cost | (1.25) | (2.51) |
| Dividend paid during the year | 0.00 | (130.00) |
| Net cash used in financing activities | (7.65) | (136.44) |
| Net increase / (decrease) in cash and cash equivalents | 152.81 | (66.89) |
| Cash and cash equivalents at the beginning of the year | 66.14 | 133.03 |
| Exchange gain/loss on cash and cash equivalents | 0.00 | 0.00 |
| Cash and cash equivalents at the end of the year | 218.95 | 66.14 |

For and on behalf of the Board of
Creative Castings Limited

26.10.2024
Dolatpara, Junagadh


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Chairman
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Notes:

1. 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 October 26, 2024. The Statutory Auditors of the Company have carried out 'Limited Review' of the results for the quarter ended on September 30, 2024.
2. 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.
3. "Other Expenses" include stores and spares consumed, outward processing charges, power and fuel, packing materials consumed, product development expenses etc.
4. The Company has two reportable segments viz. "Castings" and "Wind Turbine Power Generation".
5. 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.
6. 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.
7. The figures of the previous quarter / six months period / year have been regrouped / re-classified / re-arranged, wherever necessary to correspond with the current period's classification/disclosure/ comparable.

26.10.2024
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