

# J. C. Ranpura & Co.

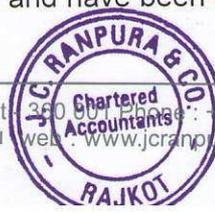
Chartered Accountants

**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE STANDALONE QUARTERLY FINANCIAL RESULTS AND YEAR TO DATE RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED.**

**REVIEW REPORT**

To,  
The Board of Directors,  
**CREATIVE CASTINGS LIMITED,**  
102 - GIDC II, Dolatpara,  
JUNAGADH.

1. We have audited the accompanying Statement of quarterly standalone Financial Results of **M/S CREATIVE CASTINGS LIMITED - 102 GIDC II, Dolatpara, Junagadh - 362003** (the "Company") for the quarter ended on 31st March, 2021 and for the year to date results for the year ended on 31st March, 2021, attached herewith, being submitted by the Company to the stock exchange BSE pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. The quarterly standalone financial results are the balancing figures between the audited figure in respect of the year ended 31st March, 2021 and the published year-to-date figures up to 31st December, 2020, being the date of the end of the third quarter of the current financial year, which were subject to limited review and not subject to audit and have been regrouped / reclassified where necessary. The standalone financial results for the quarter ended 31<sup>st</sup> March, 2021 and the year ended 31<sup>st</sup> March, 2021 are based on the standalone financial statements for the year ended 31<sup>st</sup> March, 2021 prepared in accordance with the accounting principles generally accepted in India, including Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 and published standalone year to date figures up to the end of the third quarter of the financial year prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, Interim Financial Reporting, specified under section 133 of the Act, read with relevant rules issued there under and the relevant requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 which are the responsibility of the Company's management and have been approved by the



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Board of Directors of the company. Our responsibility is to express an opinion on these standalone financial results based on our audit of the standalone Ind AS financial results for the year ended 31st March, 2021.

2. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed in the Statement. An audit also includes evaluating the appropriateness of the accounting policies used and reasonableness of the significant accounting estimates made by the management. We believe that our audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our opinion.
3. In our opinion and to the best of our information and according to the explanation given to us these quarterly standalone financial results as well as the year to date results:
  - a) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 in these regards; and
  - b) gives a true and fair view of the standalone net profit including other comprehensive income and other financial information in conformity with the accounting principles generally accepted in India, including Ind AS specified under Section 133 of the Act for the quarter and year ended 31st March 2021.

Place: Rajkot  
Date: 12th June, 2021



For J C RANPURA & CO.  
Chartered Accountants  
FRN: 108647W

(Mehul J. Ranpura)  
Partner

Membership No. 128453

UDIN: 21128453AAAAAY7358