## H. R. DEWANI & CO. CHARTERED ACCOUNTANTS

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201, RADHE APPARTMENT, NR. POLICE HEAD QUARTER JUNAGADH – 362 001.

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND HALF YEARLY UNAUDITED STANDALONE IND AS FINANCIAL 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.

We have reviewed the accompanying statement of standalone Unaudited Financial Results ( 'the statement') of CREATIVE CASTINGS LIMITED - 102 GIDC II, Dolatpara, Junagadh - 362 003 ('the company') for the quarter and half year ended 30<sup>th</sup> September 2019 attached herewith, being submitted by the company to the stock exchange BSE pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended ("The Regulations") read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ("the Circular").

This statement is the responsibility of the Company's management and has been approved by the Board of Directors in their meeting held on 14<sup>th</sup> November, 2019 and has been prepared on the basis of the related interim financial statements in accordance with the recognition and measurements principals laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, read with the Circular. Our responsibility is to issue a report on these financial Statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of Entity ("the Standard"), issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free from material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



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Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial result prepared in accordance with applicable principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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Our conclusion is not modified in respect of this matter.

For H R Dewani & Co.

**Chartered Accountants** 

Firm Registration No. 0140668W.

CA Hetal R. Dewani

Proprietor

Membership No. 164955.

UDIN 19164955AAAAFN7080.

Place: Junagadh

Date: 14th November, 2019