

STATEMENT OF UNAUDITED STAND ALONE RESULTS FOR THE QUARTER AND FIRST SIX MONTHS ENDED 30TH SEPTEMBER, 2021

(RS. In Lakhs)							
STANDALONE							
SR. NO.	Particulars	QUARTER ENDED			HALF YEAR		PREVIOUS YEAR ENDED
		30th September, 2021 Unaudited	30th June 2021 Unaudited	30th September, 2020 Unaudited	30th September, 2021 Unaudited	30th September, 2020 Unaudited	31st March, 2021 Audited
1	Income						
(a)	Revenue from Operations (Net of GST)	1,103.89	915.00	752.75	2,018.89	1,561.20	2,992.93
(b)	Other Income	21.84	13.42	62.05	35.26	70.03	129.58
	Total Income (a & b)	1,125.73	928.42	814.80	2,054.15	1,631.23	3,122.51
2	Expenses						
(a)	Cost of Material Consumed	371.25	386.08	319.39	757.33	531.15	1,093.26
(b)	Purchase of Traded Goods	-	-	-	-	-	-
(c)	Other Manufacturing Expenses	351.43	316.62	291.44	668.05	500.49	985.05
(d)	Changes in inventories of finished goods, work-in-progress	85.27	(7.09)	(85.60)	78.18	81.71	13.66
(e)	Excise duty on Sales	-	-	-	-	-	-
(f)	Employee benefits expense	118.95	113.45	106.59	232.40	209.58	442.65
(g)	Finance Costs	0.12	0.12	0.04	0.24	0.16	0.68
(h)	Depreciation and Amortisation expense	15.56	15.35	16.22	30.91	32.45	65.69
(i)	Other Expenses	28.66	30.91	27.77	59.57	55.03	132.71
	Total Expenses (a to i)	971.24	855.44	675.85	1,826.68	1,410.57	2,733.70
3	Profit / (Loss) Before Tax (1- 2)	154.49	72.98	138.95	227.47	220.66	388.81
4	Tax Expense						
	Current tax	40.53	18.49	37.57	59.02	59.75	102.17
	Deferred tax	(4.29)	(18.75)	(2.65)	(23.04)	3.63	3.41
	Total Tax Expense	36.24	(0.26)	34.92	35.98	63.38	105.58
5	Net Profit / (Loss) after tax (3 - 4)	118.25	73.24	104.03	191.49	157.28	283.23
6	Other Comprehensive Income (Net of Tax)						
	(a) Items that will not be reclassified to Statement of Profit and Loss	10.36	19.91	(2.43)	30.27	28.03	75.02
	(b) Income Tax relating to items that will not be reclassified to Statement of Profit and Loss	(2.88)	(5.54)	0.68	(8.42)	(7.80)	(20.87)
	(c) Items that will be reclassified to Statement of Profit and Loss	-	-	-	-	-	-
	Total Other Comprehensive Income (a+b)	7.48	14.37	(1.75)	21.85	20.23	54.15
7	Total Comprehensive Income (5+6)	125.73	87.61	102.28	213.34	177.51	337.38
8	Paid-up Equity Share Capital (Face Value Rs. 10/-)	130.00	130.00	130.00	130.00	130.00	130.00
9	Earning Per Share (in Rs.)						
	Basic and Dilluted (Not Annualised)	9.10	5.63	8.00	14.73	12.10	21.79

Place : Junagadh
Dated : 30th October, 2021

For & on behalf of the Board of
CREATIVE CASTINGS LIMITED

Dhirubhai H. Dand
Chairman
DIN: 00284065

CIN L27100GJ1985PLC008286



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



NOTES TO THE FINANCIAL RESULTS

1. Balance Sheet

Particulars	(Rs. In Lakhs)	
	STANDALONE	
	As at 30th September, 2021 Unaudited	As at 31st March, 2021 Audited
ASSETS		
1. Non-current assets:		
(a) Property, plant and equipment	628.67	634.82
(b) Intangible assets	2.31	2.87
(c) Financial Assets		
- Investments	8.64	8.26
(d) Other Non - Financial assets	250.78	196.68
Sub-total - Non-current assets	890.40	842.63
2. Current assets		
(a) Inventories	523.42	514.92
(b) Financial Assets		
- Investments	1,077.90	1,131.30
- Trade receivables	934.86	653.66
- Cash and cash equivalents	32.64	55.13
- Other Financial Assets	8.19	9.71
(c) Other Current Assets	129.88	119.42
Sub-total - Current assets	2,706.89	2,484.14
TOTAL - ASSETS	3,597.29	3,326.77
EQUITY AND LIABILITIES		
1. Equity		
(a) Equity Share capital	130.00	130.00
(b) Other Equity	2,824.09	2,740.75
Sub Total Equity	2,954.09	2,870.75
2. Liabilities		
Non-current liabilities		
(a) Financial Liability		
- Borrowings	0.00	0.00
(b) Provisions	8.36	9.58
(c) Deferred tax liabilities (Net)	78.06	92.67
(d) Other Non Current liabilities	7.78	7.54
Sub Total Non-current liabilities	94.20	109.79
Current liabilities		
(a) Financial Liability		
- Borrowings	0.00	0.00
- Trade payables	219.97	142.90
- Other Financial Liabilities	43.40	38.82
(b) Provisions	83.48	54.02
(c) Current Tax Liabilities (Net)	164.12	105.10
(d) Other Current liabilities	38.03	5.39
Sub Total current liabilities	549.00	346.23
TOTAL - EQUITY AND LIABILITIES	3,597.29	3,326.77

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2. UNAUDITED SEGMENT INFORMATION FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2021

Standalone Segment wise Revenue, Results and Capital Employed for the Quarter and Six Months ended 30th September, 2021

Sr. No.	Particulars	(Rs. in Lakhs)					
		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30th September, 2021 Unaudited	30th June, 2021 Unaudited	30th September, 2020 Unaudited	30th September, 2021 Unaudited	30th September, 2020 Unaudited	31st March, 2021 Audited
1	Segment Revenue						
(a)	Casting	1,121.63	918.79	832.07	2,040.42	1,631.23	3,096.75
(b)	Wind Turbine Power Generation	41.21	39.61	22.22	80.82	55.34	120.37
(c)	Unallocated	2.25	9.63	-	11.88	-	25.21
	TOTAL	1,165.09	968.03	854.29	2,133.12	1,686.57	3,242.33
	Less: Inter Segment Revenue	39.35	39.61	39.48	78.96	55.34	119.82
	Net sales/Income From Operations	1,125.74	928.42	814.81	2,054.16	1,631.23	3,122.51
2	Segment Results (Profit)(+)/ Loss (-) before tax and finance cost from each segment)						
(a)	Casting	126.21	38.58	131.08	164.79	193.91	301.57
(b)	Wind Turbine Power Generation	26.16	24.89	7.91	51.05	26.92	62.71
(c)	Unallocated	2.25	9.63	-	11.88	-	25.21
	TOTAL	154.62	73.10	138.99	227.72	220.83	389.49
	Less:						
(i)	Finance cost	0.12	0.12	0.04	0.24	0.16	0.68
(ii)	Other Un-allocable Expenditure (Net of Income)	-	-	-	-	-	-
	Total Profit / (Loss) Before Tax	154.50	72.98	138.95	227.48	220.67	388.81
3	Segment Assets						
(a)	Casting	2,155.40	1,992.70	2,034.34	2,155.40	2,034.34	1,809.87
(b)	Wind Turbine Power Generation	355.35	376.42	372.74	355.35	372.74	377.33
(c)	Unallocated	1,086.54	1,201.93	911.18	1,086.54	911.18	1,139.57
	Total Segment Assets	3,597.29	3,571.05	3,318.26	3,597.29	3,318.26	3,326.77
4	Segment Liabilities						
(a)	Casting	555.88	524.41	508.42	555.88	508.42	353.29
(b)	Wind Turbine Power Generation	9.27	8.84	9.37	9.27	9.37	10.06
(c)	Unallocated	78.06	79.46	79.82	78.06	79.82	92.67
	Total Segment Liabilities	643.21	612.71	597.61	643.21	597.61	456.02

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3. Unaudited Standalone Statement of Cash flow For The Six Months Ended 30th September, 2021

Sr. No.	PARTICULARS	(RS. In Lakhs)			
		Six Months Ended 30th September, 2021		Previous Year Ended 31st March, 2021	
		Rs.	Rs.	Rs.	Rs.
		Unaudited		Audited	
A	CASH FLOW FROM OPERATING ACTIVITIES :				
	Net Profit / (Loss) before tax		227.47		388.81
	Adjustments for:				
	Depreciation and amortization expenses	30.91		65.69	
	Finance Cost	0.24		0.68	
	(Profit)/ Loss on sale of Assets/shares	(11.88)		(25.21)	
	Interest/Dividend Income	(1.46)		(11.01)	
	Deffered Tax Asset/Liability	-		-	
	Provision for Expected Credit Loss Allowance	2.84	20.65	0.20	30.35
	Operating Profit before working capital changes		248.12		419.16
	Adjustments for (increase)/decrease in				
	Inventories	(8.51)		24.50	
	Trade Receivable & Other Financial assets	(284.04)		(20.21)	
	Other Financial assets	1.52		2.02	
	Other Current Assets	(10.46)		33.31	
	Other Non Current Assets	(54.10)		(18.45)	
	Adjustments for : (decrease) / increase in				
	Trade payables	77.07		(175.57)	
	Other Financial Liabilities	4.57		(3.45)	
	Other Current Liabilities	32.53		3.05	
	Other Non Current Liabilities	0.24		0.49	
	Provisions - Current	46.02		(0.60)	
	Provisions - Non Current	(1.21)	(196.37)	0.45	(154.46)
	Cash flow from/(used in) operations		51.75		264.70
	Income taxes paid		-		(85.61)
	NET CASH FROM OPERATING ACTIVITIES : (A)		51.75		179.09
B	CASH FLOW FROM INVESTING ACTIVITIES :				
	Payment for Property, Plant & Equipments, Intangible assets		(24.20)		(31.33)
	(Purchase) / Sale of Investments		78.62		(0.20)
	Proceeds from sale of Property, Plant & Equipments		-		(106.65)
	Interest/Dividend Received		1.46		11.01
	Net Cash generated from / (used in) investing activities: (B)		55.88		(127.17)
C	CASH FLOW FROM FINANCING ACTIVITIES :				
	Proceeds of non current Borrowings		-		-
	Net Increase / (Decrease) in Current Borrowings		-		-
	Dividend Paid		(117.12)		(120.24)
	Dividend Tax Paid		(12.76)		(9.76)
	Finance Cost		(0.24)		(0.68)
	Net Cash generated from / (used in) financing activities: (C)		(130.12)		(130.68)
	Net increase in cash and cash equivalents(A+B+C)		(22.48)		(78.76)
	Cash and Cash equivalents at the beginning of the year		55.13		133.89
	Cash and Cash equivalents at the end of the period / year		32.64		55.13

The above Cash Flow Statement has been prepared under the ' Indirect Method ' as set out in the Accounting Standard Ind AS - 7 "Statement of Cash Flow" as notified under Companies (Accounts) Rules 2015.

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NOTES :

- 1 The above results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at their meeting held on **October 30, 2021**. The Statutory Auditors of The Company have Carried out ' Limited Review ' of the results for the quarter ended on September 30th, 2021.
- 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 Manufacturing 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 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.
- 7 As the COVID19 out-break continues to evolve, the company will continue to closely monitor any material changes to future economic conditions. Based on the assessment done by the management of the Company, there is no significant / material impact of COVID-19 on the results for the quarter ended September 30, 2021.

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Dated : 30th October, 2021

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