

STATEMENT OF UNAUDITED RESULTS FOR THE QUARTER AND FIRST SIX MONTHS ENDED ON 30TH SEPTEMBER, 2023

Particulars	Quarter Ended			Half year ended		(Rs. in Lakhs)
	30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	Year Ended
	Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
Income						
Revenue From Operations	1,281.59	1,169.95	1,220.56	2,451.54	2,429.89	5,077.68
Other Income	43.75	-9.02	51.49	34.72	106.29	199.80
Total Income	1,325.34	1,160.93	1,272.05	2,486.26	2,536.18	5,277.48
Expenses						
Cost of materials consumed	572.70	609.40	601.39	1,182.09	1,144.10	2,218.97
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	-30.67	-228.01	-53.13	-258.68	-82.57	64.02
Employee benefits expense	121.91	124.54	119.53	246.45	246.10	491.87
Finance costs	0.16	0.14	0.12	0.30	0.25	0.53
Depreciation and amortization expense	14.68	15.01	14.75	29.69	29.26	75.18
Other expenses	503.96	510.47	445.68	1,014.43	916.42	1,779.51
Total expenses	1,182.74	1,031.55	1,128.34	2,214.28	2,253.56	4,630.08
Profit/(loss) before tax	142.60	129.38	143.71	271.98	282.62	647.40
Tax expense						
Current tax	32.94	29.33	37.04	62.27	75.24	173.01
Deferred tax	-3.82	-5.90	-0.97	-9.72	-11.76	-14.86
Prior period tax	-	-	-	-	-	10.47
Total Tax expense	29.12	23.43	36.07	52.55	63.48	168.62
Profit/(loss) after tax for the period	113.48	105.95	107.64	219.43	219.14	478.78
Other Comprehensive Income						
Items that will not be reclassified to profit or loss	-13.15	0.64	7.98	-12.51	17.46	25.06
Income tax relating to items that will not be reclassified to profit or loss	3.66	-0.18	-2.22	3.48	-4.86	-6.97
Total Other Comprehensive Income	-9.49	0.46	5.76	-9.03	12.60	18.09
Total Comprehensive Income for the period	103.99	106.41	113.40	210.40	231.74	496.87
Earnings per equity share						
Basic	8.73	8.15	8.28	16.88	16.86	36.83
Diluted	8.73	8.15	8.28	16.88	16.86	36.83

Place : Junagadh
Dated : 04-11-2023For & on behalf of the Board
CREATIVE CASTINGS LIMITEDDhirubhai H. Dand
Chairman
DIN : 00284065

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



STATEMENT OF UNAUDITED STANDALONE ASSETS & LIABILITIES FOR THE PERIOD ENDED ON 30TH SEPTEMBER, 2023

(Rs. in Lakhs)

Particulars	Note No	As at 30-09-2023	As at 31-03-2023
ASSETS			
Property, Plant and Equipment	3	933.43	616.98
Capital work-in-progress	4	0.12	25.21
Investment Property		-	-
Goodwill		-	-
Other Intangible assets	5	1.21	0.85
Intangible assets under development	6	-	-
Financial Assets			
Investments	7	8.69	8.69
Trade receivables		-	-
Loans	8	-	-
Other financial assets	9	-	-
Deferred tax assets net	11	-	-
Other non-current assets	12	253.42	263.58
Total Non-current Assets		1,196.87	915.31
Current assets			
Inventories	13	1,079.26	743.34
Financial Assets			
Investments	14	739.49	744.21
Trade receivables	15	952.58	1,468.69
Cash and cash equivalents	16	276.51	133.03
Bank balances	17	-	-
Loans	18	-	-
Other financial assets	19	10.35	11.01
Other current assets	21	283.64	198.91
Total Current Assets		3,341.83	3,299.19
Total Assets		4,538.70	4,214.50
EQUITY and LIABILITIES			
Equity Share Capital	22	130.00	130.00
Other Equity	23	3,427.47	3,350.56
Total Equity		3,557.47	3,480.56
Non-current liabilities			
Financial Liabilities			
Borrowings	24	-	-
Lease liabilities	25	-	-
Trade Payables	26	-	-
total outstanding dues of micro enterprises and small enterprises		-	-
total outstanding dues of others		-	-
Other financial liabilities	27	-	-
Provisions	28	7.82	9.00
Deferred tax liabilities net	29	62.56	72.28
Other non-current liabilities	30	8.76	8.52
Total Non-current liabilities		79.14	89.80
Current liabilities			
Financial Liabilities			
Borrowings	31	23.28	12.28
Lease liabilities	32	-	-
Trade Payables	33	-	-
total outstanding dues of micro enterprises and small enterprises		-	-
total outstanding dues of others		365.52	335.47
Other financial liabilities	34	165.44	51.10
Other current liabilities	35	11.01	29.06
Provisions	36	101.56	43.22
Current Tax Liabilities (Net)	37	235.28	173.01
Total Current liabilities		902.09	644.14
Total liabilities		981.23	733.94
Total Equity and Liabilities		4,538.70	4,214.50

Place : Junagadh
Dated : 04-11-2023

For & on behalf of the Board
CREATIVE CASTINGS LIMITED

Dhirubhai H. Dand
Chairman
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UNAUDITED SEGMENT INFORMATION FOR THE QUARTER AND SIX MONTHS ENDED 30th SEPTEMBER, 2023

Standalone Segment wise Revenue, Results and Capital Employed for the Quarter and Six Months ended 30th September, 2023

Sr. No.	Particulars	(Rs. in Lakhs)					
		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30th September, 2023 Unaudited	30th June, 2023 Unaudited	30th September, 2022 Unaudited	30th September, 2023 Unaudited	30th September, 2022 Unaudited	31st March, 2023 Audited
1	Segment Revenue						
(a)	Casting	1,314.60	1,141.99	1,263.41	2,456.59	2,523.59	5,251.59
(b)	Wind Turbine Power Generation	43.36	44.71	39.93	88.07	86.46	156.44
(c)	Unallocated	10.73	18.94	8.65	29.67	12.59	25.89
	TOTAL	1,368.69	1,205.64	1,311.99	2,574.33	2,622.63	5,433.92
	Less: Inter Segment Revenue	43.36	44.71	39.93	88.07	86.46	156.44
	Net sales/Income From Operations	1,325.34	1,160.93	1,272.06	2,486.26	2,536.18	5,277.48
2	Segment Results (Profit)(+)/ Loss (-) before tax and finance cost from each segment)						
(a)	Casting	87.42	98.40	108.36	185.82	214.06	522.41
(b)	Wind Turbine Power Generation	44.59	12.19	31.53	56.78	56.22	99.63
(c)	Unallocated	10.74	18.93	3.94	29.67	12.59	25.89
	TOTAL	142.76	129.52	143.83	272.28	282.87	647.93
	Less:						
(i)	Finance cost	0.16	0.14	0.12	0.30	0.25	0.53
(ii)	Other Un-allocable Expenditure (Net of Income)	-	-	-	-	-	-
	Total Profit / (Loss) Before Tax	142.60	129.38	143.71	271.98	282.62	647.40
3	Segment Assets						
(a)	Casting	3,475.20	2,653.44	4,057.49	3,475.20	4,057.49	2,967.43
(b)	Wind Turbine Power Generation	315.31	481.44	329.27	315.31	329.27	494.16
(c)	Unallocated	748.19	1,234.36	901.83	748.19	901.83	752.91
	Total Segment Assets	4,538.70	4,369.24	5,288.60	4,538.70	5,288.60	4,214.50
4	Segment Liabilities						
(a)	Casting	910.01	705.92	592.55	910.01	592.55	652.62
(b)	Wind Turbine Power Generation	8.66	9.97	9.42	8.66	9.42	9.04
(c)	Unallocated	62.56	66.38	80.23	62.56	80.23	72.28
	Total Segment Liabilities	981.23	782.28	682.20	981.23	682.20	733.94

Place : Junagadh
Dated : 04-11-2023

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Unaudited Standalone Statement of Cash flow For The Six Months Ended 30th September, 2023

PARTICULARS	(Rs. in Lakhs)	
	As at	
	30 September 2023	31 March 2023
A CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	271.97	647.40
Adjustments for:		
Depreciation and amortisation expense	29.69	75.18
Profit on sale of P.P.E (net)	-	(1.50)
Deferred income on security deposit received	(0.07)	(0.14)
Gain on fair valuation of financial instruments (net)	(29.67)	(25.89)
Interest income	0.61	(0.71)
Finance costs	0.30	0.53
Provision for expected credit loss	(5.21)	6.60
Operating profit before working capital changes	267.61	701.46
Movement in working capital		
Adjustments for (Increase)/Decrease in Current Assets		
Inventories	(335.92)	(24.80)
Other financial assets	0.66	2.35
Other current assets	(84.73)	(40.68)
Other non current assets	10.16	(43.16)
Trade and other receivables	521.33	(659.74)
Adjustments for Increase/(Decrease) Current Liabilities		
Other financial liabilities	(19.05)	14.45
Current provision	58.34	(13.20)
Non current provision	(1.19)	(0.07)
Other current liabilities	(30.00)	3.69
Other non current liabilities	(8.53)	0.49
Trade and other payables	30.04	135.24
Cash flow from operating activities post working capital changes	408.72	76.03
Income tax paid (net)	-	(124.43)
Net cash flow from operating activities (A)	408.72	(48.40)
B CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of fixed assets (including capital work-in-progress)	(320.93)	(84.55)
Proceeds from sale/disposal of fixed assets	-	1.50
Purchase of intangible assets	(0.48)	-
(Purchase)/sale of investments	46.00	116.00
Assets held for sale	-	-
Movement in fixed deposits (net)	-	-
Interest/Dividend received	(0.53)	0.86
Net cash flows used in investing activities (B)	(275.93)	33.80
C CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from issue of capital (including securities premium and share application money)	-	-
Proceeds from long-term borrowings (net)	11.00	12.31
Repayment of short-term borrowings (net)	-	-
Movement in retained earnings	-	-
Finance cost paid	(0.30)	(0.53)
Dividend paid (including tax)	-	(130.00)
Net cash used in financing activities (C)	10.70	(118.22)
Increase in cash and cash equivalents (A+B+C)	143.48	(132.81)
Cash and cash equivalents at the beginning of the year	133.03	265.84
Cash and cash equivalents at the end of the year	276.51	133.03

Place : Junagadh
Dated : 04-11-2023

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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 November 04, 2023. The Statutory Auditors of The Company have Carried out 'Limited Review' of the results for the quarter ended on September 30th, 2023.
- 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 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.

Place : Junagadh
Dated : 04-11-2023

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