

July 28, 2021

CCL-BSE-20210728/01

To,  
The Manager  
Department of Corporate Services  
BSE Limited  
P. J. Towers, Dalal Street,  
Mumbai-400001.

**Sub.:** Unaudited Financial results and Limited Review Report for the 1<sup>st</sup> quarter ended on June 30, 2021.


**Ref.:** Script Code: 539527, **Creative Castings Limited** ('the Company')

The Board of Directors of the Company in its meeting held on Today i.e. Wednesday, the 28<sup>th</sup> day of July, 2021, *inter alia*, approved an unaudited financial results for the first quarter ended on June 30, 2021 along with Limited Review Report as received from the Auditors' of the Company and copies thereof are enclosed herewith for dissemination.

The meeting commenced at 11.00 a.m. and concluded at 01.20 p.m.

Kindly find this in order and oblige.

Thanking you,  
Yours faithfully,  
**For, Creative Casting Limited**

  
**Ashok Shekhat**  
CFO



**Encl.:** As above

# 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 RESULTS FOR THE FIRST THREE MONTHS ENDED 30TH JUNE, 2021

				(RS. In Lakhs)	
STANDALONE					
SR. NO.	Particulars	QUARTER ENDED			PREVIOUS YEAR ENDED
		30th June, 2021 Unaudited	31st March 2021 Audited	30th June, 2020 Unaudited	31st March, 2021 Audited
1	Income				
(a)	Revenue from Operations (Net of GST)	915.00	824.86	808.45	2,992.93
(b)	Other Income	13.42	34.63	7.98	129.58
	Total Income ( a & b )	928.42	859.49	816.43	3,122.51
2	Expenses				
(a)	Cost of Material Consumed	386.08	328.38	211.76	1,093.26
(b)	Purchase of Traded Goods	-	-	-	-
(c)	Other Manufacturing Expenses	316.62	267.19	209.06	985.05
(d)	Changes in inventories of finished goods, work-in-progress	(7.09)	(24.31)	167.30	13.66
(e)	Excise duty on Sales	-	-	-	-
(f)	Employee benefits expense	113.45	128.48	102.99	442.65
(g)	Finance Costs	0.12	0.31	0.12	0.68
(h)	Depreciation and Amortisation expense	15.35	16.83	16.23	65.69
(i)	Other Expenses	30.91	34.45	27.26	132.71
	Total Expenses ( a to i. )	855.44	751.33	734.72	2,733.70
3	Profit / (Loss) Before Tax (1- 2)	72.98	108.16	81.71	388.81
4	Tax Expense				
	Current tax	18.49	27.17	22.18	102.17
	Deferred tax	(18.75)	(0.15)	6.27	3.41
	Total Tax Expense	(0.26)	27.02	28.45	105.58
5	Net Profit / (Loss) after tax (3 - 4)	73.24	81.14	53.26	283.23
6	Other Comprehensive Income (Net of Tax)				
(a)	Items that will not be reclassified to Statement of Profit and Loss	19.91	12.66	30.46	75.02
(b)	Income Tax relating to items that will not be reclassified to Statement of Profit and Loss	(5.54)	(3.51)	(8.47)	(20.87)
(c)	Items that will be reclassified to Statement of Profit and Loss	-	-	-	-
	Total Other Comprehensive Income (a+b)	14.37	9.15	21.99	54.15
7	Total Comprehensive Income (5+6)	87.61	90.29	75.25	337.38
8	Paid-up Equity Share Capital (Face Value Rs. 10/- )	130.00	130.00	130.00	130.00
9	Earning Per Share (in Rs.)				
(a)	Basic and Dilluted (Not Annualised)	5.63	6.24	4.10	21.79

Place : Junagadh  
Dated : July 28, 2021

For & on behalf of the Board  
CREATIVE CASTINGS LIMITED

Dhirubhai H. Dand  
Chairman



CIN L27100GJ1985PLC008286



# CREATIVE CASTINGS LIMITED

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## 2. UNAUDITED SEGMENT INFORMATION FOR THE THREE MONTHS ENDED 30th June, 2021

2. UNAUDITED SEGMENT INFORMATION FOR THE THREE MONTHS ENDED 30th JUNE, 2021

(RS. In Lakhs)

Standalone Segment wise Revenue, Results and Capital Employed for the Three Months ended 30th June, 2021

(Rs. in Lakhs)

Sr. No.	Particulars	QUARTER ENDED			YEAR ENDED
		30th June, 2021 Unaudited	31st March, 2021 Audited	30th June, 2020 Unaudited	31st March, 2021 Audited
1	Segment Revenue				
(a)	Casting	918.79	833.73	799.17	3,096.75
(b)	Wind Turbine Power Generation	39.61	31.92	33.12	120.37
(c)	Unallocated	9.63	25.21	-	25.21
	TOTAL	968.03	890.86	832.29	3,242.33
	Less: Inter Segment Revenue	39.61	31.36	15.86	119.82
	Net sales/Income From Operations	928.42	859.50	816.43	3,122.51
2	Segment Results (Profit)(+)/ Loss (-) before tax and finance cost from each segment)				
(a)	Casting	38.58	20.55	62.82	301.57
(b)	Wind Turbine Power Generation	24.89	62.72	19.01	62.71
(c)	Unallocated	9.63	25.21	-	25.21
	TOTAL	73.10	108.48	81.83	389.49
	Less:				
(i)	Finance cost	0.12	0.32	0.12	0.68
(ii)	Other Un-allocable Expenditure (Net of Income)	-	-	-	-
	Total Profit / ( Loss ) Before Tax	72.98	108.16	81.71	388.81
3	Segment Assets				
(a)	Casting	1,992.70	1,809.87	1,951.78	1,809.87
(b)	Wind Turbine Power Generation	376.42	377.33	390.89	377.33
(c)	Unallocated	1,201.93	1,139.57	974.33	1,139.57
	Total Segment Assets	3,571.05	3,326.77	3,317.00	3,326.77
4	Segment Liabilities				
(a)	Casting	524.41	353.29	486.15	353.29
(b)	Wind Turbine Power Generation	8.84	10.06	9.09	10.06
(c)	Unallocated	79.46	92.67	83.14	92.67
	Total Segment Liabilities	612.71	456.02	578.38	456.02

Place : Junagadh

Dated : July 28, 2021

For & on behalf of the Board  
CREATIVE CASTINGS LIMITED

Dhirubhai H. Dand  
Chairman

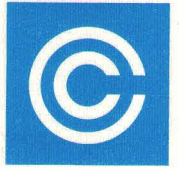


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## NOTES :

- 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 July 28, 2021. The Statutory Auditors of The Company have Carried out ' Limited Review ' of the results for the quarter ended on June 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](http://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 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 June 30, 2021.

Place : Junagadh  
Dated : July 28, 2021

For & on behalf of the Board  
CREATIVE CASTINGS LIMITED

  
Dhirubhai H. Dand  
Chairman



CIN L27100GJ1985PLC008286



**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY 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.**

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**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 ended 30<sup>th</sup> June, 2021 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/CMD1/80/2019 dated July 19, 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 28<sup>th</sup> July, 2021 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



# *J. C. Ranpura & Co.*

Chartered Accountants

an analytical procedure 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.

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 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.

Our conclusion is not modified in respect of this matter.

Place: Rajkot  
Date: 28.07.2021



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

**(Mehul J. Ranpura)**  
Partner  
Membership No. 128453  
UDIN: 21128453AAAABP6435