

KALYANI CAST-TECH LIMITED

(FORMERLY KNOWN AS "KALYANI CAST-TECH PRIVATE LIMITED")

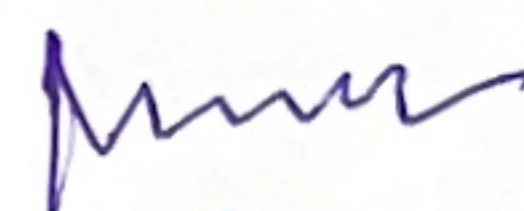
CIN:U26990DL2012PLC242760

Regd. Off.: B-144, 2nd Floor, DDA Shed, Pahse-I, Okhla Industrial Area, Delhi-110020

Statement of Standalone Assets and Liabilities for the Half-Year Ended as on 30th September, 2024 pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015 (Amended)

(All amounts in ₹ lakhs, except share data and where otherwise stated)

Sr. No.	PARTICULARS	Half-Year Ended	Year Ended
		As At 30th September, 2024	As At 31st March, 2024
		(Unaudited)	(Audited)
I.	Equity and Liabilities		
(1)	Shareholder's Fund		
	(A) Share Capital	718.05	718.05
	(B) Reserves and Surplus	5118.55	4317.33
(2)	Share Application Money pending for Allotment	-	-
	Total Equity (A)	5836.60	5035.38
(3)	Non-Current Liabilities		
	(A) Long-Term Borrowings	-	-
	(B) Deffered Tax Laibilities(Net)	-	-
	(C) Long Term Provisions	12.45	12.45
	Total Non-Current Liabilities (B)	12.45	12.45
(4)	Current Laibilities		
	(A) Short Term Borrowings	687.76	769.72
	(B) Trade Payables;-		
	(i) Total outstanding dues of Micro-Enterprises and Small enterprises	190.80	-
	(ii) Total outstanding dues of creditors other than Micro-Enterprises and small enterprises	739.94	346.42
	(C) Other Current Laibilities	221.14	288.48
	(D) Short-Term Provisions	55.46	8.35
	Total Current Liabilities (C)	1895.10	1412.97
	Total Equity and Liabilities (A+B+C)	7744.15	6460.80
II.	ASSETS		
(1)	Non-Current Assets		
	(A) Property, Plant & Equipment and Intangible Assets		
	(i) Property, Plant & Equipment	713.78	687.32
	(ii) Intangible Assets	0.11	0.15
	(iii) Capital Work-in-Progress	46.68	11.61
	(B) Non-Current Investment	51.00	51.00
	(C) Deffered Tax Assets(Net)	8.81	8.58
	(D) Long-Term Loan & Advances	-	-
	(E) Other Non-Current Assets	57.69	60.63
	Total Non-Current Assets (A)	878.07	819.29
(2)	Current Assets		
	(A) Current Investment	1510.20	1500.00
	(B) Inventories	1688.59	1461.44
	(C) Trade Receivables	2990.69	1611.14
	(D) Cash And Cash Equivalent	602.73	968.24
	(E) Short-Term Loan & Advances	47.30	25.91
	(F) Other Current Assets	26.58	74.78
	Total Current Assets (B)	6866.08	5641.50
	Total Assets (A+B)	7744.15	6460.80

For and on behalf of the Board of Directors of
KALYANI CAST-TECH LIMITED**Kalyani Cast-Tech Ltd.**NARESH KUMAR
(Managing Director)
DIN NO.:03302133Place: DELHI
Date: 14/11/2024

KALYANI CAST-TECH LIMITED

(FORMERLY KNOWN AS "KALYANI CAST-TECH PRIVATE LIMITED")

CIN:U26990DL2012PLC242760

Regd. Off.: B-144, 2nd Floor, DDA Shed, Pahse-I, Okhla Industrial Area, Delhi-110020

Statement of Standalone Financial Results for the Hal-Year ended as on 30th September, 2024 pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015 (Amended)

(All amounts in ₹ lakhs, except share data and where otherwise stated)

Sr. No.	Particulars	Half-Year Ended			Year Ended
		As At 30th September, 2024	As At 31st March, 2024	As At 30th September, 2023	As At 31st March, 2024
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
I.	INCOME				
	Revenue From Operations	7019.50	4525.62	4922.10	9447.71
	Other Income	41.31	53.13	10.51	63.64
	Total Income	7060.81	4578.74	4932.61	9511.35
II.	EXPENSES				
	Cost of Materials Consumed	5625.27	3757.49	3650.80	7408.29
	Change in Inventories of Finished goods, work-in-progress and Stock-in-Trade	(110.54)	(102.18)	196.29	94.11
	Employees Benefit Expenses	179.92	149.66	141.81	291.46
	Financial Costs	15.79	5.98	10.63	16.61
	Depreciation & Amortization Expenses	47.47	43.40	36.80	80.20
	Other Expenses	225.43	195.30	108.29	303.59
	Total Expenses	5983.34	4049.65	4144.62	8194.27
	Profit Before Tax (I-II)	1077.48	529.10	787.99	1317.08
	Tax Expenses				
	Current Tax	276.48	134.68	200.83	335.51
	Prior Period Tax	-	20.01	-	20.01
	Deferred Tax Credit / (Charge)	(0.23)	1.90	(0.54)	1.37
	Total Tax Expenses	276.25	156.59	200.29	356.88
	Profit After Tax For The Year	801.22	372.51	587.70	960.21
	* Earning per Equity Share of face value Rs. 10/- each :-				
	1.) Basic (in absolute figures)	11.16	5.58	11.72	16.43
	2.) Diluted (in absolute figures)	11.16	5.58	11.72	16.43
	(* Earning per Equity Share for Half-year ended period not Annualised)				

For and on behalf of the Board of Directors of
KALYANI CAST-TECH LIMITED**Kalyani Cast-Tech Ltd.**NARESH KUMAR
Managing Director

(Managing Director)

DIN NO.:03302133

Place: DELHI

Date: 14/11/2024

KALYANI CAST-TECH LIMITED

(FORMERLY KNOWN AS "KALYANI CAST-TECH PRIVATE LIMITED")

CIN:U26990DL2012PLC242760

Regd. Off.: B-144, 2nd Floor, DDA Shed, Pahse-I, Okhla Industrial Area, Delhi-110020

Notes to Audited Standalone Financial Results for Half-Year and Year ended on 30th September, 2024

- 1) The financial results are prepared in accordance with the Accounting Standard prescribed under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounting) Rules, 2021 (as amended) and other recognised accounting practices and policies, as applicable.
- 2) As per Ministry of Corporate Affairs Notification dated February 16, 2015, Companies whose securities are Listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of Ind-AS.
- 3) The above Unaudited Standalone Financial results of "M/s Kalyani Cast-Tech Limited" (the Company) for the Half-Year ended on 30th September, 2024 were reviewed by audit committee and were approved and taken record by the board of directors in their meeting held on 14th November, 2024. The Board of the Company authorized the Mr. Naresh Kumar (Managing Director) to signing of the financial results. The limited review report of the Statutory Auditors is being filed with the BSE Limited.
- 4) The Company was engaged in a business of Manufacturing of Container (like Cargo Containers, Double Stack Containers, Dwarf Containers, etc.) at its manufacturing facility situated at Rewari, Haryana. Company has single segment, hence segment reporting is not applicable.
- 5) The figures up to the end of first half-year ended as on 30th September, 2024 as well as 30th September, 2023 had only been reviewed and not subject to audit. The figures for the Half-year ended on 31st March, 2024 are the balancing figures between audited figures in respect of the full financial year and the published first half-year ended on 30th September, 2023 of the financial year.
- 6) The management is in process of identifying parties which are covered under MSME. The amount relating to MSME are disclose to the extent identified.
- 7) Previous year/period figures have been regrouped/rearranged/reclassified wherever necessary, to render them comparable with current year/period figures.

For and on behalf of the Board of Directors of
KALYANI CAST-TECH LIMITED

Kalyani Cast-Tech Ltd.


Managing Director

NARESH KUMAR
Managing Director
DIN NO.:03302133

Place: DELHI
Date: 14/11/2024

KALYANI CAST-TECH LIMITED
(FORMERLY KNOWN AS "KALYANI CAST-TECH PRIVATE LIMITED")
CIN:U26990DL2012PLC242760
Statement of Standalone Cash Flow For the Period ended as at 30th September, 2024

(All amounts in ₹ lakhs, except share data and where otherwise stated)

PARTICULARS	Half-Year Ended	Year Ended
	As at 30th September, 2024	As at 31st March, 2024
	(Unaudited)	(Audited)
Operating Activity		
Profit Before Tax	1077.48	1317.08
Add / (Less);		
-Depreciation & Amortization	47.47	80.20
-Loss on Sale / disposal of Assets	-	0.01
-Provision for Gratuity	-	2.26
-Interest Expenses	15.79	16.61
-Interest Income	(0.51)	(26.73)
-Profit on Sale of Investment	(40.69)	(6.46)
Operating Profit Before Working Capital Changes	1099.53	1382.97
Change in Inventory	(227.16)	(488.95)
Change in Trade Receivables	(1379.54)	(1449.24)
Change in Short Term Loans & Advances	(21.39)	34.22
Change in Other Current Assests	48.20	4.09
Change in Trade Payables	584.32	67.82
Change in Other Current Liabilities	(67.34)	125.22
Net Change in working Capital	(1062.90)	(1706.84)
Cash Flow From Operations	36.62	(323.86)
Less:		
-Direct Tax paid	(229.38)	(553.84)
Net Cash Flow from Operating Activities (A)	(192.75)	(877.70)
Investing Activity		
Purchase of Property,Plant & Equipment	(73.88)	(232.66)
Proceeds from Sale of Property,Plant & Equipment	-	0.16
(Increase) / Decrease in Capital Work-in-Progress	(35.06)	8.26
Purchase of Non-Current Investments	-	(51.00)
(Increase) / Decrease in Long-Term Capital Advances	-	22.57
(Increase) / Decrease in Other Non-Current Assets	2.94	(31.18)
Outflow for Purchase of Current Investments	(1214.99)	(2300.00)
Interest Income	0.51	26.73
Proceeds from Sale of Current Investments	1245.48	806.46
Net Cash Flow From Investing Activity (B)	(75.00)	(1750.66)
Financing Activity		
Proceeds from Issue of Equity Shares	-	3010.74
Share Issue Expenses	-	(364.94)
Proceeds/(Repayments) of Long Term Debt	-	(231.70)
Change in Short Term Borrowings	(81.96)	659.37
Interest paid on borrowings	(15.79)	(16.61)
Net Cash Flow From Financing Activity (C)	(97.75)	3056.86
Net Increase/(Decrease) in cash and cash equivalents during the year (A+B+C)	(365.50)	428.50
Cash & Cash Equivalents Opening balance (D)	968.24	539.74
<i>Balance with Banks</i>	602.36	40.24
<i>Cash-in-Hand</i>	1.23	1.99
<i>Other Bank Balances</i>	364.64	497.50
Cash & Cash Equivalents Closing balance (E)	602.73	968.24
<i>Balance with Banks</i>	602.20	602.36
<i>Cash-in-Hand</i>	0.53	1.23
<i>Other Bank Balances</i>	-	364.64
Change in Cash & Cash Equivalents during the Year (E-D)	(365.50)	428.50

For and on behalf of the Board of
KALYANI CAST-TECH LIMITED

Kalyani Cast-Tech Ltd.


NARESH KUMAR Managing Director
(Managing Director)
DIN NO.:03302133

Place: DELHI
Date: 14/11/2024

KALYANI CAST-TECH LIMITED

(FORMERLY KNOWN AS "KALYANI CAST-TECH PRIVATE LIMITED")

CIN:U26990DL2012PLC242760

Regd. Off.: B-144, 2nd Floor, DDA Shed, Okhla Industrial Area, Phase-1, New Delhi-110020

Statement of Consolidated Assets and Liabilities for the Half-Year Ended as on 30th September, 2024 pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015 (Amended)

(All amounts in ₹ lakhs, except share data and where otherwise stated)

Sr. No.	PARTICULARS	Half-Year Ended	Year Ended
		As At 30th September, 2024	As At 31st March, 2024
		(Unaudited)	(Audited)
I.	Equity and Liabilities		
(1)	Shareholder's Fund		
	(A) Share Capital	718.05	718.05
	(B) Reserves and Surplus	5129.22	4316.50
(2)	Share Application Money pending for Allotment	-	-
(3)	Minority Interest	59.25	48.20
	Total Equity (A)	5906.52	5082.75
(4)	Non-Current Liabilities		
	(A) Long-Term Borrowings	-	-
	(B) Deffered Tax Laibilities(Net)	-	-
	(C) Long Term Provisions	12.45	12.45
	Total Non-Current Liabilities (B)	12.45	12.45
(5)	Current Laibilities		
	(A) Short Term Borrowings	687.76	769.72
	(B) Trade Payables;-		
	(i) Total outstanding dues of Micro-Enterprises and Small enterprises	-	-
	(ii) Total outstanding dues of creditors other than Micro-Enterprises and small enterprises	866.04	348.10
	(C) Other Current Laibilities	222.91	238.79
	(D) Short-Term Provisions	58.95	8.35
	Total Current Liabilities (C)	1835.66	1364.96
	Total Equity and Liabilities (A+B+C)	7754.63	6460.17
II.	ASSETS		
(1)	Non-Current Assets		
	(A) Property, Plant & Equipment and Intangible Assets		
	(i) Property, Plant & Equipment	737.76	689.09
	(ii) Intangible Assets	0.11	0.15
	(iii) Capital Work-in-Progress	46.68	11.61
	(B) Non-Current Investment	-	-
	(C) Deffered Tax Assets(Net)	8.80	8.56
	(D) Long-Term Loan & Advances	-	-
	(E) Other Non-Current Assets	57.69	60.63
	Total Non-Current Assets (A)	851.04	770.04
(2)	Current Assets		
	(A) Current Investment	1510.20	1500.00
	(B) Inventories	1711.58	1468.08
	(C) Trade Receivables	2990.69	1611.14
	(D) Cash And Cash Equivalent	613.66	993.72
	(E) Short-Term Loan & Advances	48.30	26.91
	(F) Other Current Assets	29.17	90.27
	Total Current Assets (B)	6903.59	5690.12
	Total Assets (A+B)	7754.63	6460.17

For and on behalf of the Board of Directors of
KALYANI CAST-TECH LIMITED
Kalyani Cast-Tech Ltd.NARESH KUMAR
(Managing Director)
DIN NO.:03302133Place: DELHI
Date: 14/11/2024

KALYANI CAST-TECH LIMITED

(FORMERLY KNOWN AS "KALYANI CAST-TECH PRIVATE LIMITED")

CIN:U26990DL2012PLC242760

Regd. Off.: B-144, 2nd Floor, DDA Shed, Okhla Industrial Area, Phase-1, New Delhi-110020

Statement of Consolidated Financial Results for the Half-Year ended as on 30th September, 2024 pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015 (Amended)

(All amounts in ₹ lakhs, except share data and where otherwise stated)

Sr. No.	Particulars	Half-Year Ended			Year Ended
		As At 30th September, 2024	As At 31st March, 2024	As At 30th September, 2023	As At 31st March, 2024
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
I.	INCOME				
	Revenue From Operations	7019.50	4525.62	4922.10	9447.71
	Other Income	41.31	53.13	10.51	63.64
	Total Income	7060.81	4578.74	4932.61	9511.35
II.	EXPENSES				
	Cost of Materials Consumed	5580.96	3758.43	3650.80	7409.23
	Change in Inventories of Finished goods,work-in-progress and Stock-in-Trade	(111.43)	(104.90)	196.29	91.39
	Employees Benefit Expenses	189.69	149.94	141.81	291.75
	Financial Costs	15.79	5.98	10.63	16.61
	Depreciation & Amortization Expenses	49.36	43.42	36.80	80.22
	Other Expenses	231.87	198.38	108.29	306.67
	Total Expenses	5956.23	4051.25	4144.62	8195.87
	Profit Before Tax (I-II)	1104.58	527.49	787.99	1315.48
	Tax Expenses				
	Current Tax	281.06	134.68	200.83	335.51
	Prior Period Tax	-	20.01	-	20.01
	Deferred Tax Credit / (Charge)	(0.24)	1.92	(0.54)	1.39
	Total Tax Expenses	280.82	156.61	200.29	356.90
	Profit / (Loss) After Tax Before Mionority Interest	823.76	370.88	587.70	958.58
	Minority Share of Profit / (Loss)	11.04	(0.80)	-	(0.80)
	Profit / (Loss) After Tax	812.72	371.68	587.70	959.38
	* Earning per Equity Share of face value Rs. 10/- each :-				
	1.) Basic (in absolute figures)	11.47	5.56	11.72	16.41
	2.) Diluted (in absolute figures)	11.47	5.56	11.72	16.41
	(* Earning per Equity Share for Half-year ended period not Annualised)				

For and on behalf of the Board of Directors of
KALYANI CAST-TECH LIMITED
Kalyani Cast-Tech Ltd.

Managing Director
NARESH KUMAR
 (Managing Director)
 DIN NO.:03302133
Place: DELHI
Date: 14/11/2024

Notes to Consolidated Financial Results for the Half-Year ended on 30th September, 2024

- 1) The financial results are prepared in accordance with the Accounting Standard prescribed under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounting) Rules, 2021 (as amended) and other recognised accounting practices and policies, as applicable.
- 2) As per Ministry of Corporate Affairs Notification dated February 16, 2015, Companies whose securities are Listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of Ind AS.
- 3) The above Unaudited Consolidated Financial results of "M/s Kalyani Cast-Tech Limited" (the Company) for the Half-Year ended on 30th September, 2024 were reviewed by audit committee and were approved and taken record by the board of directors in their meeting held on 14th November, 2024. The Board of the Company authorized the **Mr. Naresh Kumar (Managing Director)** to signing of the financial results. The limited review report of the Statutory Auditors is being filed with the BSE Limited.
- 4) The figures up to the end of first half-year ended as on 30th September, 2024 as well as 30th September, 2023 had only been reviewed and not subject to audit. The figures for the Half-year ended on 31st March, 2024 are the balancing figures between audited figures in respect of the full financial year and the published first half-year ended on 30th September, 2023 of the financial year.
- 5) The management is in process of identifying parties which are covered under MSME. The amount relating to MSME are disclose to the extent identified.
- 6) Previous year/period figures have been regrouped/rearranged/reclassified wherever necessary, to render them comparable with current year/period figures.

For and on behalf of the Board of Directors of
KALYANI CAST-TECH LIMITED

Kalyani Cast-Tech Ltd.


Managing Director

NARESH KUMAR
Managing Director
DIN NO.:03302133

Place: DELHI
Date: 14/11/2024

KALYANI CAST-TECH LIMITED
(FORMERLY KNOWN AS "KALYANI CAST-TECH PRIVATE LIMITED")
CIN:U26990DL2012PLC242760

Consolidated Statement of Cash Flow For the Period ended as at 30th September, 2024

(All amounts in ₹ lakhs, except share data and where otherwise stated)

PARTICULARS	Half-Year Ended	Year Ended
	As at 30th September, 2024	As at 31st March, 2024
	(Unaudited)	(Audited)
Operating Activity		
Profit Before Tax	1104.58	1315.48
Add / (Less);		
-Depreciation & Amortization	49.36	80.22
-Loss on Sale / disposal of Assets	-	0.01
-Provision for Gratuity	-	2.26
-Interest Expenses	15.79	16.61
-Interest Income	(0.51)	(26.73)
-Minority Share in profit	(11.04)	0.80
-Profit on Sale of Investment	(40.69)	(6.46)
Operating Profit Before Working Capital Changes	1117.48	1382.18
Change in Inventory	(243.49)	(495.60)
Change in Trade Receivables	(1379.54)	(1449.24)
Change in Short Term Loans & Advances	(21.39)	33.22
Change in Other Current Assests	61.09	(11.40)
Change in Trade Payables	517.94	69.51
Change in Other Current Liabilities	(15.88)	75.54
Net Change in working Capital	(1081.27)	(1777.97)
Cash Flow From Operations	36.21	(395.79)
Less; -Direct Tax paid	(230.46)	(553.84)
Net Cash Flow from Operating Activities (A)	(194.25)	(949.63)
Investing Activity		
Purchase of Property, Plant & Equipment	(97.99)	(234.44)
Proceeds from Sale of Property, Plant & Equipment	-	0.16
Adjustment of Minority Share	11.04	48.20
(Increase) / Decrease in Capital Work-in-Progress	(35.06)	8.26
(Increase) / Decrease in Long-Term Capital Advances	-	22.57
(Increase) / Decrease in Other Non-Current Assets	2.94	(31.18)
Outflow for Purchase of Current Investment	(1214.99)	(2300.00)
Interest Income	0.51	26.73
Proceeds from Sale of Current Investment	1245.48	806.46
Net Cash Flow From Investing Activity (B)	(88.06)	(1653.23)
Financing Activity		
Proceeds from Issue of Equity Shares	-	3010.74
Share Issue Expenses	-	(364.94)
Proceeds/(Repayments) of Long Term Debt	-	(231.70)
Change in Short Term Borrowings	(81.96)	659.37
Interest paid on borrowings	(15.79)	(16.61)
Net Cash Flow From Financing Activity (C)	(97.75)	3056.86
Net Increase/(Decrease) in cash and cash equivalents during the year (A+B+C)	(380.06)	453.99
Cash & Cash Equivalents Opening balance (D)	993.72	539.74
<i>Balance with Banks</i>	627.85	40.24
<i>Cash-in-Hand</i>	1.23	1.99
<i>Other Bank Balances</i>	364.64	497.50
Cash & Cash Equivalents Closing balance (E)	613.66	993.72
<i>Balance with Banks</i>	613.13	627.85
<i>Cash-in-Hand</i>	0.53	1.23
<i>Other Bank Balances</i>	-	364.64
Change in Cash & Cash Equivalents during the Year (E-D)	(380.06)	453.99

For and on behalf of the Board of Directors of
KALYANI CAST-TECH LIMITED

Kalyani Cast-Tech Ltd.



NARESH KUMAR
(Managing Director)
DIN NO.:03302133

Place: DELHI
Date: 14/11/2024



Auditor's Limited Review Report on unaudited Financial results of Kalyani Cast-Tech Limited, for the Half year ended September 30, 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

**TO THE BOARD OF DIRECTORS OF
Kalyani Cast-Tech Limited**

Dear Sir,

We have reviewed the accompanying statement of unaudited financial results of **Kalyani Cast-Tech Limited for the six-month ended September 30, 2024**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", 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 of 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.

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 results prepared in accordance with applicable accounting standards and other recognised accounting practices 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 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.

For Goel Mintri & Associates
Chartered Accountants
(Firm Registration No. 013211N)



Gopal Dutt
Partner
Membership Number: 520858
UDIN: 24520858BKBGUI5046

Place of Signature: New Delhi
Date: November 14, 2024



Independent Auditor's Review Report on consolidated unaudited financial results of the Kalyani Cast-Tech Limited for the six-month ended September 30, 2024 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**TO THE BOARD OF DIRECTORS OF
KALYANI CAST-TECH LIMITED**

Dear Sir,

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Kalyani Cast-Tech Limited** ("the Parent") and its subsidiaries (the parent and its subsidiaries together referred to as "the Group") **for the six-month ended September 30, 2024** ("the statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. This statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards of Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The statement includes the results of the following entities:

Sr. No.	Name of the Entity	Country of Incorporation	Relationship
1.	KMT ENGINEERING PRIVATE LIMITED	India	51% Owned Subsidiary

5. Based on our review conducted and procedures performed, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with recognition and measurement Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The consolidated financial results include the limited reviewed financial results of **KMT Engineering Private Limited**, 51% owned subsidiary, whose interim financial statements reflect (i) Group's share of



total assets of Rs 89.03 Lakhs (51%) **as at September 30, 2024**, ii) Group's share of total revenue of Rs 133.05 Lakhs (51%) and Group's share of total net profit after tax of Rs 11.50 Lakhs (51%) **for the six-month ended September 30, 2024**, as considered in the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on such limited reviewed interim financial statements.

Our conclusion on the financial statement is not modified in respect of this matter.

For Goel Mintri & Associates
Chartered Accountants
(Firm Registration No. 013211N)



Gopal Dutt
Partner

Membership Number: 520858
UDIN: 24520858BKBGUJ1095



Place of Signature: New Delhi
Date: November 14, 2024