Date: 10.11.2025

BSE Limited P J Towers Dalal Street, fort Mumbai – 400 001

## **COMPANY CODE No.: 544023**

Sub: Outcome of the Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015

## Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held on 10<sup>th</sup> November, 2025 at Registered Office of the Company situated at B-144, 2nd Floor, DDA Shed, Okhla Industrial Area, Phase-1, Delhi-110020 have, inter-alia, considered and approved the Standalone and Consolidated Unaudited Financial Results of the Company for the Half year ended September 30, 2025.

The meeting of the Board of Directors commenced at 05:00 P.M. and concluded at 05:30 P.M.

In this Connection, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith, the following documents:

- 1. The unaudited standalone and consolidated financial results for the half year ended on 30th September 2025.
- 2. Statement of standalone and consolidated Assets and Liabilities including cash flow statement for the half year ended 30th September 2025.
- 3. Limited Review Report issued by the Statutory Auditor of the Company.

This is for your kind information and record please.

Jayashree Digitally signed by Jayashree Kumar Date: 2025.11.10

Kumar 17:30:01 +05'30'

Jayashree Kumar (Whole Time Director)

Date: 10-11-2025 Place: New Delhi

**Reg. Office:** B-144 Second Floor, DDA Shed Phase-1, Okhla Industrial Area Phase-I, South Delhi, New Delhi, India, 110020

Factory: Village Mamria Thethar, Distt. Rewari (Hr.)

Tel: 011-26444400, Mobile: 09650891119, E-mail: <u>info@kalyanicasttech.com</u>,

Kalyanicasttech@gmail.com CIN: L26990DL2012PLC242760

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

CIN:U26990DL2012PLC242760

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

Statement of Standalone Assets & Liabilities For The Half-Year ended as on 30th September, 2025 pursuant to Regulation 33 of SEBI (LODR)
Regulations, 2015 (Amended)

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

|         | · · · · · · · · · · · · · · · · · · ·                 | Half -Year Ended (Unaudited) | Year Ended (Audited)   |
|---------|---|------------------------------|------------------------|
| Sr. No. | PARTICULARS   | As at 30th September,2025    | As at 31st March, 2025 |
| I.      | Equity and Liabilities                                |                              |                        |
| (1)     | Shareholder's Fund                                    |                              |                        |
|         | (A) Share Capital                                     | 718.05                       | 718.05                 |
|         | (B) Reserves and Surplus                              | 6,694.25                     | 5,741.73               |
| (2)     | Share Application Money pending for Allotment         | -                            | -                      |
|         | Total Equity (A)                                      | 7,412.30                     | 6,459.78               |
| (3)     | Non-Current Liabilities                               |                              |                        |
|         | (A) Long-Term Borrowings                              | _                            | -                      |
|         | (B) Deffered Tax Laibilities(Net)                     | -                            | -                      |
|         | (C) Long Term Provisions                              | 20.67                        | 20.67                  |
|         | Total Non-Current Liabilities (B)                     | 20.67                        | 20.67                  |
| (4)     | Current Laibilities                                   |                              |                        |
|         | (A) Short Term Borrowings                             | -                            | 527.63                 |
|         | (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               | 501.61                       | 361.59                 |
|         | (C) Other Current Laibilities                         | 240.80                       | 76.65                  |
|         | (D) Short-Term Provisions                             | 61.60                        | 4.57                   |
|         | Total Current Liabilities (C)                         | 804.01                       | 970.44                 |
|         | Total Equity and Liabilities (A+B+C)                  | 8,236.97                     | 7,450.88               |
| II.     | ASSETS  |                              |                        |
| (1)     | Non-Current Assets                                    |                              |                        |
|         | (A) Property, Plant & Equipment and Intangible Assets |                              |                        |
|         | (i) Property, Plant & Equipments                      | 1,791.70                     | 752.68                 |
|         | (ii) Intangible Assets                                | 7.37                         | 0.09                   |
|         | (iii) Capital Work-in-Progress                        |                              | -                      |
|         | (B) Non-Current Investment                            | 51.00                        | 51.00                  |
|         | (C) Deferred Tax Assets(Net)                          | 8.13                         | 13.04                  |
|         | (D) Long-Term Loan & Advances                         | 348.31                       | 261.74                 |
|         | (E) Other Non-Current Assets                          | 17.12                        | 67.23                  |
|         | Total Non-Current Assets (A)                          | 2,223.63                     | 1,145.78               |
| (2)     | Current Assets  |                              |                        |
|         | (A) Current Investment                                | 211.19                       | 1,510.20               |
|         | (B) Inventories                                       | 808.00                       | 852.23                 |
|         | (C) Trade Receivables                                 | 4,026.99                     | 2,641.2                |
|         | (D) Cash And Cash Equivalents                         | 148.08                       | 1,158.62               |
|         | (E) Short-Term Loan & Advances                        | 808.70                       | 115.0                  |
|         | (F) Other Current Assets                              | 10.38                        | 27.7                   |
|         | Total Current Assets (B)                              | 6,013.34                     | 6,305.10               |
|         | Total Assets (A+B)                                    | 8,236.97                     | 7,450.88               |

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

Kalyani Cast-Tech Ltd.

**Managing Director** 

NARESH KUMAR (Managing Director) DIN N0.:03302133

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

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

Statement of Standalone Financial Results For The Half-Year ended as on 30th September, 2025 pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015 (Amended)

66.41 13,988.70 219.93 17.82 490.02 19.84 1,424.40 470.37 483.44 13,922.29 10,871.15 12,080.86 1,907.84 (All amounts in Lakhs, except share data and where otherwise stated, Year Ended (Audited) As at 31st March, 2025 (110.54) 179.92 15.79 47.47 (0.23) 11.16 41.31 225.43 801.22 As at 30th September, 2024 7,019.50 5,625.27 1,077.47 213.54 330.47 217.95 2.03 25.10 244.94 4.23 623.18 56.23 830.37 8.68 6,902.79 5,245.88 Half -Year Ended (Unaudited) As at 31st March, 2025 184.62 (42.20) 201.88 8.62 49.37 185.42 4.92 13.27 9,239.70 7,759.32 1,261.92 304.48 952.52 As at 30th September, 2025 Change in Inventories of Finished goods, work-in-progress Earning per Equity Share of face value Rs. 10/- each :- 1.) Basic (in absolute figures) PARTICULARS Total Expenses Total Income Depreciation & Amortization Expenses Profit / (Loss) Before Tax (I-II) 2.) Diluted (in absolute figures) Cost of Materials Consumed Employees Benefit Expenses Profit / (Loss) For The Year Revenue From Operations Prior Period Tax Deferred Tax Total Tax Expenses and Stock-in-Trade Financial Costs Other Expenses Tax Expenses Other Income Current Tax EXPENSES INCOME Sr. No. Π. I.

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

Managing Director

gray

NARESH KUMAR (Managing Director)

KALYANI CAST-TECH LIMITED
(FORMERLY KNOWN AS "KALYANI CAST-TECH PRIVATE LIMITED")
CIN:U26990DL2012PLC242760
Statement of Standalone Cash Flow For the Half-Year ended as at 30th September, 2025

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

|  | Half-Year Ended           | Year Ended             |  |
|--|---------------------------|------------------------|--|
| PARTICULARS  | As at 30th September,2025 | As at 31st March, 2025 |  |
|  | (Unaudited)               | (Audited)              |  |
| Operating Activity   |                           |                        |  |
| Profit Before Tax  | 1,261.92                  | 1,907.84               |  |
| Add / (Less);  |                           |                        |  |
| -Depriciation & Amortization   | 49.37                     | 103.70                 |  |
| -STT Charges   | •                         | 0.01                   |  |
| -Loss on Sale / disposal of Assets   | -                         | -                      |  |
| -Provision for Gratuity  | -                         | 8.32                   |  |
| -Interest Expenses   | 8.62                      | 17.82                  |  |
| Less   |                           |                        |  |
| -Interest Income   | 3.53                      | (25.71)                |  |
| -Profit on Sale of Investment  | 158.30                    | (40.69)                |  |
| Operating Profit Before Working Capital Changes                              | 1,158.08                  | 1,971.28               |  |
| Change in Inventory  | 44.23                     | 609.20                 |  |
| Change in Trade Receivables  | (1,385.72)                | (1,030.13)             |  |
| Change in Short Term Loans & Advances  | (693.63)                  | (89.17)                |  |
| Change in Other Current Assests  | 17.33                     | 47.07                  |  |
| Change in Trade Payables   | 140.02                    | 15.17                  |  |
| Change in Other Current Liabilities  | 164.16                    | (211.83)               |  |
| Net Change in working Capital  | (1,713.61)                | (659.69)               |  |
| Tet Change in Working Capital  | (1,713.01)                | (005.05)               |  |
| Cash Flow From Operations  | (555.53)                  | 1,311.60               |  |
| Less:  |                           |                        |  |
| -Direct Tax paid   | 247.46                    | 491.78                 |  |
| Net Cash Flow from Operating Activities (A)                                  | (802.99)                  | 819.82                 |  |
|  | (33.33)                   |                        |  |
| Investing Activity   |                           |                        |  |
| Purchase of Property, Plant & Equipment                                      | (1,095.67)                | (169.00)               |  |
| Proceeds from Sale of Property, Plant & Equipment                            | _                         | -                      |  |
| (Increase) / Decrease in Capital Work-in-Progress                            | -                         | 11.61                  |  |
| Purchase of Non-Current Investments  | _                         | (1,215.00)             |  |
| (Increase) / Decrease in Long-Term Capital Advances                          | (86.57)                   | (261.74)               |  |
| (Increase) / Decrease in Other Non-Current Assets                            | 50.10                     | (6.60)                 |  |
| Outflow for Purchase of Current Investments                                  | _                         | -                      |  |
| Interest Income  | 3.53                      | 25.70                  |  |
| Proceeds from Sale of Non-Current Investments                                | 1,457.31                  | 1,245.48               |  |
| Net Cash Flow From Investing Activity (B)                                    | 328.70                    | (369.54)               |  |
|  |                           | (                      |  |
| Financing Activity   |                           |                        |  |
| Proceeds from Issue of Equity Shares   |                           |                        |  |
| Share Issue Expenses   | -                         | -                      |  |
| Proceeds/(Repayments) of Long Term Debt                                      |                           | -                      |  |
| Change in Short Term Borrowings  | (527.63)                  | (242.09)               |  |
| Interest paid on borrowings  | (8.62)                    | (17.81)                |  |
| Net Cash Flow From Financing Activity (C)                                    | (536.25)                  | (259.90)               |  |
|  |                           |                        |  |
| Net Increase/(Decrease) in cash and cash equivalents during the year (A+B+C) | (1,010.54)                | 190.38                 |  |
| Cash & Cash Equivalents Opening balance (D)                                  | 1,158.62                  | 968.24                 |  |
| Balance with Banks   | 0.74                      | 602.36                 |  |
| Cash-in-Hand   | 0.04                      | 1.23                   |  |
| Casn-m-riana<br>Other Bank Balances  | 1,157.84                  | 364.65                 |  |
| Отнет бинк бинипсев  | 1,157.84                  | 364.63                 |  |
| Cash & Cash Equivalents Closing balance (E)                                  | 148.08                    | 1,158.62               |  |
| Balance with Banks   | 142.61                    | 0.74                   |  |
| Cash-in-Hand   |                           |                        |  |
|  | 0.34                      | 0.04                   |  |
| Other Bank Balances  | 5.13                      | 1,157.84               |  |
| Change in Cash & Cash Equivalents during the Year (E-D)                      | (1,010.53)                | 190.38                 |  |

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

NARESH Memaging Director (Managing Director)

## KALYANI CAST-TECH LIMITTED (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, 2025

- The financial results are prepared in accordance with the Accounting Standard presecreibed 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. 1)
- 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 7
- The above Audited Standalone Financial results of "M/s Kalyani Cast-Tech Limited" (the Company) for the Half-Year ended on 30th September, 2025 were reviewed by audit committee and were approved and taken on record by the board of directors in their meeting held on 10th November, 2025. The Board of the Company authorized Mr. Naresh Kumar (Managing Director) to sign the financial results. 3
- The Statutory Auditor has carried out the limited review of the financials for the period ended as on 30th September, 2025.

4

- The Company was engaged in a buisness 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. 2
- The figures for the Second Half-year ended on 31st March, 2025 are the balancing figures between audited figures in respect of the full financial year and the published first half-year ended on 30th September, 2024 of the financial year. (9
- The management is in process of identifying parties which are covered under MSME. The amount relating to MSME are disclouse to the extent identified 2
- Previous year/period figures have been regrouped/rearranged/reclassified wherever necessary, to render them comparable with current year/period figures. 8

For and on behalf of the Board of

KALYANI CAST-TECH LIMITED Kalyani Cast-Tech Ltd. Managing Director (Managing Director)

DIN N0.:03302133

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

CIN:U26990DL2012PLC242760

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

Statement of Consolidated Assets & Liabilities For The Half-Year ended as on 30th September, 2025 pursuant to Regulation 33 of SEBI (LODR)

Regulations, 2015 (Amended)

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

|         |   | Half-Year Ended            | Year Ended             |
|---------|---|----------------------------|------------------------|
| Sr. No. | PARTICULARS   | As at 30th September, 2025 | As at 31st March, 2025 |
| I.      | Equity and Liabilities                                |                            |                        |
| (1)     | Shareholder's Fund                                    |                            | ,                      |
|         | (A) Share Capital                                     | 718.05                     | 718.05                 |
|         | (B) Reserves and Surplus                              | 6,700.60                   | 5,741.99               |
| (2)     | Share Application Money pending for Allotment         |                            |                        |
| (3)     | Minority Interest                                     | 55.10                      | 49.26                  |
|         | Total Equity (A)                                      | 7,473.75                   | 6,509.30               |
| (3)     | Non-Current Liabilities                               |                            |                        |
|         | (A) Long-Term Borrowings                              | _                          | _                      |
|         | (B) Deffered Tax Laibilities(Net)                     |                            |                        |
|         | (C) Long Term Provisions                              | 20.67                      | 20.65                  |
|         | Total Non-Current Liabilities (B)                     | 20.67                      | 20.63                  |
| (4)     | Current Laibilities                                   |                            |                        |
|         | (A) Short Term Borrowings                             | 187.00                     | 527.63                 |
|         | (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               | 627.05                     | 350.0                  |
|         | (C) Other Current Laibilities                         | 926.71                     | 78.8                   |
|         | (D) Short-Term Provisions                             | 61.60                      | 4.65                   |
|         | Total Current Liabilities (C)                         | 1,802.35                   | 961.25                 |
|         | Total Equity and Liabilities (A+B+C)                  | 9,296.77                   | 7,491.21               |
| II.     | ASSETS  |                            |                        |
| (1)     | Non-Current Assets                                    |                            |                        |
|         | (A) Property, Plant & Equipment and Intangible Assets |                            |                        |
|         | (i) Property, Plant & Equipments                      | 1,862.25                   | 782.10                 |
|         | (ii) Intangible Assets                                | 7.37                       | 0.09                   |
|         | (iii) Capital Work-in-Progress                        | 509.92                     |                        |
|         | (B) Non-Current Investment                            | -                          | -                      |
|         | (C) Deferred Tax Assets(Net)                          | 8.19                       | 13.13                  |
|         | (D) Long-Term Loan & Advances                         | 348.31                     | 261.7                  |
|         | (E) Other Non-Current Assets                          | 17.12                      | 67.23                  |
|         | Total Non-Current Assets (A)                          | 2,753.16                   | 1,124.32               |
| (2)     | Current Assets  |                            |                        |
|         | (A) Current Investment                                | 211.19                     | 1,510.20               |
|         | (B) Inventories                                       | 829.87                     | 879.04                 |
|         | (C) Trade Receivables                                 | 4,026.99                   | 2,641.2                |
|         | (D) Cash And Cash Equivalents                         | 243.20                     | 1,160.8                |
|         | (E) Short-Term Loan & Advances                        | 1,090.54                   | 120.3                  |
|         | (F) Other Current Assets                              | 141.81                     | 55.18                  |
|         | Total Current Assets (B)                              | 6,543.61                   | 6,366.89               |
|         | Total Assets (A+B)                                    | 9,296.77                   | 7,491.21               |

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

NARESH KUMARging Director

(Managing Director)
DIN N0.:03302133

(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 Consolidated Financial Results for the Half-Year and Year ended on 30th September, 2025

- The financial results are prepared in accordance with the Accounting Standard presecreibed 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. 1)
- 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. 7
- The above Audited Standalone Financial results of "M/s Kalyani Cast-Tech Limited" (the Company) for the Half-Year ended on 30th September, 2025 were reviewed by audit committee and were approved and taken record by the board of directors in their meeting held on 10th November, 2025. The Board of the Company authorized the Mr. Naresh Kumar (Managing Director) to signing of the financial results. 3
- The Statutory Auditor has carried out the limited review of the financials for the Half-Year ended as on 30th September, 2025. 4
- The figures for the Second Half-year ended on 31st March, 2025 are the balancing figures between audited figures in respect of the full financial year and the published first half-year ended on 30th September, 2024 of the financial year. 2
- The management is in process of identifying parties which are covered under MSME. The amount relating to MSME are disclouse 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. 5

I NARESH KUMARaging Director (Managing Director) DIN N0.:03302133

KALYAKIANSAMFCH ASKITFOCH Ltd.

For and on behalf of the Board of Directors of

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

CIN:U26990DL2012PLC242760

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

Statement of Consolidated Financial Results For The Half-Year and Year ended as on 30 September, 2025 pursuant to Regulation 33 of SEBI (LODR)
Regulations, 2015 (Amended)

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

| Sr. No.                                   | PARTICULARS   |                              | Year Ended                |                              |                        |
|---|---|------------------------------|---------------------------|------------------------------|------------------------|
|   |   | As at 30th<br>September,2025 | As at 31st March,<br>2025 | As at 30th<br>September,2024 | As at 31st March, 2025 |
| I.  | INCOME  |                              |                           |                              |                        |
|   | Revenue From Operations                                   | 9,239.70                     | 6,902.79                  | 7,019.50                     | 13,922.29              |
|   | Other Income  | 184.62                       | 25.09                     | 41.31                        | 66.40                  |
|   | Total Income  | 9,424.32                     | 6,927.88                  | 7,060.81                     | 13,988.69              |
| II.                                       | EXPENSES  |                              |                           |                              |                        |
|   | Cost of Materials Consumed                                | 7,711.39                     | 5,236.19                  | 5,580.96                     | 10,817.15              |
|   | Change in Inventories of Finished goods, work-in-progress | -                            |                           |                              |                        |
|   | and Stock-in-Trade  | (33.54)                      | 325.43                    | (111:43)                     | 214.0                  |
|   | Employees Benefit Expenses                                | 211.97                       | 227.36                    | 189.69                       | 417.0                  |
| I.  | Financial Costs   | 8.62                         | 2.03                      | 15.79                        | 17.8                   |
|   | Depreciation & Amortization Expenses                      | 54.56                        | 59.34                     | 49.36                        | 108.7                  |
|   | Other Expenses  | 197.47                       | 269.60                    | 231.87                       | 501.4                  |
|   | Total Expenses  | 8,150.47                     | 6,119.95                  | 5,956.24                     | 12,076.1               |
|   | Profit / (Loss) Before Tax (I-II)                         | 1,273.84                     | 807.93                    | 1,104.57                     | 1,912.5                |
|   | Tax Expenses  |                              |                           |                              |                        |
|   | Current Tax   | 304.48                       | 211.57                    | 281.06                       | 492.6                  |
|   | Prior Period Tax  | -                            | (2.13)                    | -                            | (2.1                   |
| I. 11. 10. 11. 11. 10. 11. 11. 11. 11. 11 | Deferred Tax  | 4.92                         | (4.30)                    | (0.24)                       | (4.5                   |
|   | Total Tax Expenses  | 309.40                       | 205.14                    | 280.82                       | 485.9                  |
|   | Profit / (Loss) For The Year                              | 964.45                       | 602.80                    | 823.75                       | 1,426.5                |
|   | Minority Share of Profit / (Loss)                         | 5.85                         | (9.99)                    | 11.04                        | 1.09                   |
| <b>5</b> 91-53                            | Profit / (Loss) After Tax                                 | 958.60                       | 612.78                    | 812.71                       | 1,425.5                |
|   | Earning per Equity Share of face value Rs. 10/- each :-   |                              |                           |                              |                        |
|   | 1.) Basic (in absolute figures)                           | 13.35                        | 8.53                      | 11.47                        | 19.8                   |
|   | 2.) Diluted (in absolute figures)                         | 13.35                        | 8.53                      | 11.47                        | 19.89                  |

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 N0::03302133

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

Consolidated Cash Flow Statement For the Half-Year ended as at 30th September, 2025

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

|   | Hole Year Ended Y Ended Y Ended             |                                   |
|---|---|-----------------------------------|
| PARTICULARS   | Half -Year Ended As at 30th September, 2025 | Year Ended As at 31st March, 2025 |
|   | Audited                                     | As at 31st March, 2025<br>Audited |
|   | •   |                                   |
| Operating Activity  |   |                                   |
| Profit Before Tax Add;  | 1,273.84                                    | 1,912.51                          |
| -Depriciation & Amortization                                    | - F4 F4                                     | 100 50                            |
| -Provision for Gratuity   | 54.56                                       | 108.70                            |
| -Interest Expenses  | 8.62  | 8.32<br>17.82                     |
|   | -   | 17.82                             |
| Less;   |   |                                   |
| -Interest Income  | (3.53)                                      | (25.71)                           |
| -Minority Share in profit                                       | (5.85)                                      | (1.05)                            |
| -Profit on Sale of Investment                                   | (158.30)                                    | (40.69)                           |
| Operating Profit Before Working Capital Changes                 | 1,169.35                                    | 1,979.89                          |
|   |   |                                   |
| Change in Inventory   | 49.17                                       | 589.04                            |
| Change in Trade Receivables                                     | (1,385.72)                                  | (1,030.13)                        |
| Change in Short Term Loans & Advances                           | (970.19)                                    | (93.43)                           |
| Change in Other Current Assests                                 | (86.64)                                     | 35.09                             |
| Change in Trade Payables  | 276.97                                      | 1.97                              |
| Change in Other Current Liabilities                             | 847.84                                      | (159.92)                          |
| Net Change in working Capital                                   | (1,268.57)                                  | (657.38)                          |
| Cash Flow From Operations                                       | (00.00)                                     | 4 200 74                          |
| Less:   | (99.22)                                     | 1,322.51                          |
| -Direct Tax paid  | (247.55)                                    | (494.22)                          |
| Net Cash Flow from Operating Activities (A)                     | (346.77)                                    | 828.29                            |
| Investing Activity  |   |                                   |
| Purchase of Property, Plant & Equipment                         | (1,141.94)                                  | (201 71)                          |
| Proceeds from Sale of Property, Plant & Equipment               | (1,141.94)                                  | (201.71)                          |
| Adjustment of Minority Share                                    | 5.85  | 49.26                             |
| (Increase) / Decrease in Capital Work-in-Progress               | (509.92)                                    | 11.61                             |
| (Increase) / Decrease in Non-Current Investments                | -   | (58.47)                           |
| (Increase) / Decrease in Long-Term Capital Advances             | (86.57)                                     | (261.74)                          |
| (Increase) / Decrease in Other Non-Current Assets               | 50.10                                       | (6.60)                            |
| (Increase) / Decrease in Current Investments                    | -   | -                                 |
| Interest Income   | 3.53  | 25.71                             |
| Profit / (Loss) on Sale of Investment                           | 1,457.31                                    | 40.69                             |
| Net Cash Flow From Investing Activity (B)                       | (221.64)                                    | . (401.24)                        |
| Financing Activity  |   |                                   |
| Proceeds from Issue of Equity Shares                            |   |                                   |
| Share Issue Expenses  |   |                                   |
| Proceeds/(Repayments) of Long Term Debt                         | _   | _                                 |
| Change in Short Term Borrowings                                 | (340.63)                                    | (242.09)                          |
| Interest paid on borrowings                                     | (8.62)                                      | (17.82)                           |
| Net Cash Flow From Financing Activity (C)                       | (349.25)                                    | (259.91)                          |
| Net Increase/(Decrease) in cash and cash equivalents during the |   |                                   |
| year (A+B+C)  | (917.66)                                    | 167.14                            |
| Cash & Cash Equivalents Opening balance (D)                     | 11000                                       | 000 ==                            |
|   | 1,160.86                                    | 993.72                            |
| Balance with Banks  | 2.49  | 627.85                            |
| Cash-in-Hand Other Bank Balances                                | 0.54  | 1.23                              |
| Onei built builtles   | 1,157.84                                    | 364.64                            |
| Cash & Cash Equivalents Closing balance (E)                     | 243.20                                      | 1,160.86                          |
| Balance with Banks  | 234.73                                      | 2.49                              |
| Cash-in-Hand  | 3.34  | 0.54                              |
| Other Bank Balances   | 5.13  | 1,157.84                          |
| Change in Cash & Cash Equivalents during the Year (E-D)         | (917.66)                                    | 167.14                            |
|   |   |                                   |

For and on behalf of the Board of

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

NARESH KUMAR (Managing Director) DIN N0::03302133

Managing Director

Place: New Delhi

Date: 10/11/2025



Phone: 29814444, 46524140 Drt. No.: 011-29813333 M.: 98102-86498 E-mail: sanjaygoelca@hotmail.com sanjay@goelmintri.com Website: www.goelmintri.com L-76, Ground Floor, Lajpat Nagar-II, New Delhi - 110024

Auditor's Limited Review Report on unaudited Standalone Financial results of Kalyani Cast-Tech Limited, for the Half year ended September 30, 2025 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 Standalone Unaudited financial results of Kalyani Cast-Tech Limited for the six-month ended September 30, 2025. 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 Standalone 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 & Associales Chartered Accountants (Firm Registration No.0132211N)

> Membership Number: 520858 UDIN: 25520858BMIEQ06794

Place of Signature: New Delhi Date: November 10, 2025

Partner



Phone: 29814444, 46524140 Drt. No.: 011-29813333 M.: 98102-86498 E-mail: sanjaygoelca@hotmail.com sanjay@goelmintri.com Website: www.goelmintri.com L-76, Ground Floor, Lajpat Nagar-II, New Delhi - 110024

Independent Auditor's Review Report on consolidated unaudited financial results of the Kalvani Cast: Tech Limited for the six-month ended September 30, 2025 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 sixmonth ended September 30, 2025 (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 | Relationship |       |
|--------|-------------------------|---------------|----|--------------|-------|
|        | Justi & Fig.            | Incorporation |    |              | ,     |
| 1      | KMI ENGINEERING PRIVATE | India         |    | 51%          | Owned |
|        | LIMPED                  |               |    | 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 (1) Group's share of total assets of Rs 566.47 Lakhs (51%) as at September 30, 2025, ii) Group's share of total revenue of Rs 104.90 Lakhs (51%) and Group's share of total net profit after tax of Rs 6.08 Lakhs (51%) for the six-month ended September 30, 2025, 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 & Associales Chartered Accountants (Firm Registration No.0132211N)

> Membership Number: 520858 UDIN: 25520858BMIEOP2905

Place of Signature: New Delhi Date: November 10, 2025