



CAPTAIN TECHNOCAST LIMITED

CIN NO.: L27300GJ2010PLC061678

Manufacture of : Precision Casting, Investment (Lost Wax) Casting, of all Ferrous, Non Ferrous and Super Alloys...



ISO 9001:2015

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ID 9108627278

Date: 15TH JUNE, 2021

To
The Manager
Listing Operations (Equity)
BSE Limited
P J Towers, Dalal Street,
Mumbai 400 001

Captain Technocast Ltd.

Scrip Code: 540652

Dear Sir / Madam

Sub.: Resubmission of Declaration regarding Auditors' Report with unmodified opinion for standalone and consolidated Financial Results for the half year and the Year ended 31st March 2021 .
Ref.: query regarding Discrepancies in Consolidated Financial Results dated 15th June 2021

Dear Sir / Madam

In reference to your query for Declaration regarding Auditors' Report with unmodified opinion for standalone and consolidated Financial Results for the half year and the Year ended 31st March 2021 , we hereby clarify that , declaration that has been filed was without word standalone and consolidated. In actual that declaration was for both standalone and consolidated.

Therefore please find here attached revised declaration for Auditors' Report with unmodified opinion for standalone and consolidated Financial Results for the half year and the Year ended 31st March 2021

We request to kindly take the same on record.

Thanking You

Yours faithfully,

FOR, CAPTAIN TECHNOCAST LTD.



(ANILBHAI V. BHALU)
MANAGING DIRECTOR
DIN : 03159038

PLACE : RAJKOT
DATE : 15TH JUNE, 2021



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Date: 15TH JUNE, 2021

To
The Manager
Listing Operations (Equity)
BSE Limited
P J Towers, Dalal Street,
Mumbai 400 001

Captain Technocast Ltd.

Scrip Code: 540652

Dear Sir / Madam

- Sub.: Declaration regarding Auditors' Report with unmodified opinion for the half year and financial year ended 31st March, 2021
Ref.: SEBI Circular CIR/CFD/CMD/56/2016 dated 27th May, 2016
SEBI Circular CIR/CFC/FAC/62/2016 dated 5th July, 2016

Pursuant to the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulation, 2016 read with above referred SEBI Circulars and further to our filing of financial results for the half year and year ended on 31st March, 2021 made with Stock Exchange, we hereby declare that the Statutory Auditors of the Company, M/s. SVK & Associates, Chartered Accountants, (F. R. No. 118564W) have issued an Audit Report with unmodified opinion on the Audited Financial Results (both standalone and consolidated) for the half year and year ended 31st March, 2021.

We request to kindly take the same on record.

Thanking You

Yours faithfully,

FOR, CAPTAIN TECHNOCAST LTD.



(ANILBHAI V. BHAI)
MANAGING DIRECTOR
DIN : 03159038

PLACE : RAJKOT
DATE : 15TH JUNE, 2021



CAPTAIN TECHNOCAST LIMITED

CIN NO.: L27300GJ2010PLC061678

Manufacture of : Precision Casting, Investment (Lost Wax) Casting, of all Ferrous, Non Ferrous and Super Alloys...



Date: JUNE 07, 2021

To,

Department of Corporate Services

BSE Limited,
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai-400 001

Reg: Captain Technocast Limited (Scrip Code: 540652/Scrip ID:CPL)

Sub: Outcome of board meeting dated JUNE 07, 2021

Dear Sir/Madam,

Pursuant to Regulation 33 of SEBI LODR, 2015, the **Standalone and consolidated Audited Financial Results For half year and year ended on 31.03.2021** are enclosed herewith

- The above financial results have been duly approved by board of directors at its meeting held today at the registered office of the company.
- Further Board Has also recommended Dividend @ 2 % per share (i.e. 20 Paise Per Share) for the financial year 2020-21 if approved by member in upcoming AGM.

This is for your records and information.

FOR, CAPTAIN TECHNOCAST LIMITED

ANILBHAI V BHALU
MANAGING DIRECTOR
DIN NO.: 03159038

Encl: Copy of Financial Results



CAPTAIN TECHNOCAST LIMITED

CIN NO.: L27300GJ2010PLC061678

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DNB D-CV-5 No. 85-985-858



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CAPTAIN TECHNOCAST LTD.

Statement of Audited Financial Result for the half year and year ended 31st March, 2021 (Standalone)

(Rs. In Lacs)

Particulars	6 months	6 months	6 months	Year to date	Year to date
	ended on 31.03.2021	ended on 30.09.2020	ended on 31.03.2020	ended on 31.03.2021	ended on 31.03.2020
	Audited	Unaudited	Audited	Audited	Audited
1. Revenue from Operation :					
a) Net sales/income from Operations (Net of Excise Duty)	2,464.88	1,764.63	1,709.63	4,229.51	3,388.24
b) Other operating Income	13.89	16.55	14.29	30.44	51.48
c) Other Income	51.43	55.85	51.17	107.28	92.92
Total Revenue	2,530.20	1,837.03	1,775.10	4,367.23	3,532.64
2. Expenditure					
a) Cost of Materials and Stores Consumed	1,445.43	864.87	890.01	2,310.30	1,906.18
b) Purchase of traded goods	-	-	-	-	-
c) Change in inventories of finished goods, Work-in-progress & Stock-in-trade	4.54	81.99	(105.50)	86.53	(70.24)
d) Employee benefits expense	163.32	148.17	144.18	311.50	278.43
e) Finance costs	24.25	15.78	16.68	40.03	38.58
f) Depreciation and amortisation Exp.	59.16	49.85	54.92	109.01	106.74
g) Other Expenses	625.80	567.08	639.85	1,192.89	1,043.26
Total Expenses	2,322.52	1,727.74	1,640.14	4,050.26	3,302.95
3. Profit / (Loss) Before Tax	207.68	109.29	134.96	316.98	229.69
4. Tax Expenses					
Current Tax - Pertaining to Current Year	50.77	30.00	36.05	80.77	62.05
Current Tax - Pertaining to Current Year (Mat Credit)	-	-	-	-	-
Current Tax - Pertaining to Prior Year	0.74	-	-	0.74	(3.77)
Deferred Tax	2.66	0.39	(1.17)	3.04	(3.52)
Total Tax Expenses	54.17	30.39	34.88	84.55	54.77
5. Net Profit / (Loss) for the Period	153.52	78.91	100.07	232.42	174.92
6. Details of Equity Share Capital					
Paid-up equity share capital (Face Value of the Share Rs. 10/- each)	1,021.01	1,021.01	1,021.01	1,021.01	1,021.01
7. Reserves excluding Revaluation Reserves	482.84	329.33	250.42	482.84	250.42
8. Earnings Per Share (EPS) not annualized					
i. EPS for the period					
- Basic & Diluted	1.50	0.77	0.98	2.28	1.71

1 The above results have been reviewed by the audit committee of the Board and taken on record at the meeting of the Board of Directors held on 7th June, 2021

2 The status of investor complaints received by the Company is as follows:
Pending at start of the quarter as on January 1, 2021 : NIL
Received during the quarter from January 1, 2021 to March 31, 2021 : NIL
Disposed during the quarter from January 1, 2021 to March 31, 2021 : NIL
Pending as on March 31, 2021 : NIL

3 The outbreak of corona virus (Covid-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The company is into the business of "Manufacturing and Selling of Casting". The company has evaluated impact of this pandemic on its business operations. Based on the review and current indicators of future economic conditions, as on current date, the Company has concluded that the impact of Covid-19 is not material based on these estimates. Due to the nature of pandemic, the Company will continue to monitor developments to identify significant uncertainties in future periods, if any.

4 In accordance with Accounting Standard-17 - "Segment Reporting" issued by the Institute of Chartered Accountants of India is not applicable as the Company has only one business segment i.e. "Manufacturing and Selling of Casting.". There are no other primary reportable segments. The major and material activities of the company are restricted to only one geographical segment i.e. India, hence the secondary segment disclosures are also not applicable.

5 The Figures of the Previous Years have been regrouped / re-arranged wherever considered necessary, to make them comparable.

For, Captain Technocast Limited

(Anilbhai V. Bhalu)
Director
DIN - 03159038



Place : Rajkot
Dated : 7th June, 2021



CAPTAIN TECHNOCAST LIMITED

CIN NO.: L27300GJ2010PLC061678

Manufacture of : Precision Casting, Investment (Lost Wax) Casting, of all Ferrous, Non Ferrous, and Super Alloys...



D&B D-U-N-S No. 85-985-4058



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Statement of Assets & Liabilities as at 31st March, 2021 (Standalone)

(Rs. in Lacs)

Particulars	Year Ended	Year Ended
	31st March, 2021	31st March, 2020
	Audited	Audited
[A] EQUITY & LIABILITIES		
1. Shareholders' Funds		
(a) Share Capital	1,021.01	1,021.01
(b) Reserves and Surplus	482.84	250.42
Sub-Total Shareholders Fund	1,503.85	1,271.42
2. Non-Current Liabilities		
(a) Long-term Borrowings	218.01	119.58
(b) Other Long-term Liabilities	-	1.29
Sub-Total Non-Current Liabilities	218.01	120.87
3. Current Liabilities		
a) Short-term Borrowings	305.25	250.00
b) Trade Payables		
Total Outstanding Dues of Micro Enterprises & Small Enterprises	356.41	361.41
Total Outstanding Dues of Creditors other than Micro Enterprises & Small Enterprises	661.62	418.60
c) Other current Liabilities	151.17	65.99
d) Short-term Provisions	135.88	103.00
Sub-Total Current Liabilities	1,610.33	1,199.00
TOTAL EQUITY & LIABILITIES	3,332.19	2,591.30
[B] ASSETS		
1. Non-current Assets		
(a) Fixed Assets		
Tangible Assets	803.39	685.12
Tangible Assets Capital Work in Progress	2.09	-
Sub-total - Fixed Assets	805.48	685.12
(b) Deferred tax assets (net)	11.19	14.23
(c) Long-term loans and advances	48.19	56.13
(d) Non-Current Investments	95.00	-
Sub-Total-Non Current Assets	959.86	755.49
2. Current Assets		
(a) Inventories	418.82	428.59
(b) Trade receivables	1,819.78	1,064.29
(c) Cash & cash equivalents	5.86	2.95
(d) Bank Balance other than Cash and cash equivalents	18.88	41.85
(e) Short-term loans and advances	104.70	222.37
(f) Other current assets	4.29	75.78
Sub-Total- Current Assets	2,372.33	1,835.81
TOTAL ASSETS	3,332.19	2,591.30





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D.B.D-I-N-S No. 85-985-8058



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Statement of Assets & Liabilities as at 31st March, 2021 (Standalone)

Notes

- 1 The above results have been reviewed by the audit committee of the Board and taken on record at the meeting of the Board of Directors held on 7th June, 2021
- 2 The status of investor complaints received by the Company is as follows:
Pending at start of the quarter as on January 1, 2021 : NIL
Received during the quarter from January 1, 2021 to March 31, 2021 : NIL
Disposed during the quarter from January 1, 2021 to March 31, 2021 : NIL
Pending as on March 31, 2021 : NIL
- 3 The outbreak of corona virus (Covid-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The company is into the business of "Manufacturing and Selling of Casting". The company has evaluated impact of this pandemic on its business operations. Based on the review and current indicators of future economic conditions, as on current date, the Company has concluded that the impact of Covid-19 is not material based on these estimates. Due to the nature of pandemic, the Company will continue to monitor developments to identify significant uncertainties in future periods, if any.
- 4 In accordance with Accounting Standard-17 – "Segment Reporting" issued by the Institute of Chartered Accountants of India is not applicable as the Company has only one business segment i.e. "Manufacturing and Selling of Casting". There are no other primary reportable segments. The major and material activities of the company are restricted to only one geographical segment i.e. India, hence the secondary segment disclosures are also not applicable.
- 5 The Figures of the Previous Years have been regrouped / re-arranged wherever considered necessary, to make them comparable.

For, Captain Technocast Limited

(Anilbhai V. Bhalu)

Director

DIN - 03159038



Place : Rajkot

Dated : 7th June, 2021



CAPTAIN TECHNOCAST LIMITED

CIN NO.: L27300GJ2010PLC061678

Manufacture of : Precision Casting, Investment (Lost Wax) Casting, of all Ferrous, Non Ferrous and Super Alloys...

Cash Flow Statement For The Year Ended 31st March, 2021 (Standalone)



D&B D-U-N-S No. 85-985-4059



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ID 9108627278

PARTICULARS	(Rs. In Lacs)	
	For the Year 31st March, 2021 Rs. (Audited)	For the Year 31st March, 2020 Rs. (Audited)
A Cash Flow from Operating Activity		
<i>Profit before tax</i>		
<i>Add: Non Cash and Non Operating Items</i>		
Depreciation Expenses		
Interest Received	109.01	106.74
Finance Cost	(3.17)	(4.31)
<i>Operating profit before working capital changes</i>	40.03	38.58
Adjustment for:		
(Increase) / Decrease in Inventory		
(Increase) / Decrease in Trade Receivables	9.77	(46.55)
(Increase) / Decrease in Loans and Advances	(755.50)	85.63
Increase / (Decrease) in Current & Non Current Liabilities and Provisions	143.58	(163.64)
(Increase) / Decrease in Other Current Assets	337.36	73.97
<i>Cash Generated from Operation</i>	71.49	(60.76)
Taxes paid	269.55	259.36
<i>Net Cash Flow from Operating Activity</i>	(80.76)	(57.97)
	188.78	201.38
B Cash Flow from Investing Activity		
(Increase) / Decrease in Property, Plant & Equipments (net)	(229.37)	(91.98)
(Increase) / Decrease in Investments	(95.00)	-
Interest Received	3.17	4.31
<i>Net Cash Flow from Investing Activities</i>	(321.20)	(87.68)
C Cash Flow from Financing Activity		
Increase / (Decrease) in Long Term & Short Term Borrowings	153.68	(54.16)
Increase / (Decrease) in Long Term Liabilities	(1.29)	(4.87)
Finance Cost	(40.03)	(38.58)
Dividend & DDT	-	(12.31)
<i>Net Cash Flow from Financing Activities</i>	112.36	(109.92)
Net Increase / (Decrease) in Cash and Cash Equivalents	(20.06)	3.79
Opening Balance of Cash and Cash Equivalents	44.79	41.00
Closing Balance of Cash and Cash Equivalents	24.73	44.79
Components of Cash and Cash Equivalents		
	Year Ended 31st March, 2021 Rs.	Year Ended 31st March, 2020 Rs.
Cash on hand & Equivalents		
- Cash on hand	5.86	2.95
Balances with Scheduled Banks		
- Earmarked Balances with Banks (In Deposits Accounts)	17.90	17.20
- In Current Accounts	0.98	24.64
	24.73	44.79

Note :

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Accounting Standard - 3 on "Cash Flow Statement" issued by ICAI.

For, Captain Technocast Limited

(Anilbhai V. Bhaaju)
Director
DIN - 03159038

Place : Rajkot

Dated : 7th June, 2021



CAPTAIN TECHNOCAST LIMITED

CIN NO.: L27300GJ2010PLC061678

Manufacture of : Precision Casting, Investment (Lost Wax) Casting, of all Ferrous, Non Ferrous and Super Alloys...



CAPTAIN TECHNOCAST LTD.

Statement of Audited Financial Result for the half year and year ended 31st March, 2021 (Consolidated)

(Rs. In Lacs)

Particulars	6 months ended on 31.03.2021	6 months ended on 30.09.2020	6 months ended on 31.03.2020	Year to date ended on 31.03.2021	Year to date ended on 31.03.2020
	Audited	Unaudited	Audited	Audited	Audited
1. Revenue from Operation :					
a) Net sales/income from Operations (Net of Excise Duty)	2,464.88	1,764.63	1,709.63	4,229.51	3,388.24
b) Other operating Income	13.89	16.55	14.29	30.44	51.48
c) Other Income	51.43	55.85	51.17	107.28	92.92
Total Revenue	2,530.20	1,837.03	1,775.10	4,367.23	3,532.64
2. Expenditure					
a) Cost of Materials and Stores Consumed	1,445.43	864.87	890.01	2,310.30	1,906.18
b) Purchase of traded goods	-	-	-	-	-
c) Change in inventories of finished goods, Work-in-progress & Stock-in-trade	4.54	81.99	(105.50)	86.53	(70.24)
d) Employee benefits expense	163.32	148.17	144.18	311.50	278.43
e) Finance costs	24.25	15.78	16.68	40.03	38.58
f) Depreciation and amortisation Exp.	59.16	49.85	54.92	109.01	106.74
g) Other Expenses	625.80	567.08	639.85	1,192.89	1,043.26
Total Expenses	2,322.52	1,727.74	1,640.14	4,050.26	3,302.95
3. Profit / (Loss) Before Tax	207.68	109.29	134.96	316.98	229.69
4. Tax Expenses					
Current Tax - Pertaining to Current Year	50.77	30.00	36.05	80.77	62.05
Current Tax - Pertaining to Current Year (Mat Credit)	-	-	-	-	-
Current Tax - Pertaining to Prior Year	0.74	-	-	0.74	(3.77)
Deferred Tax	2.66	0.39	(1.17)	3.04	(3.52)
Total Tax Expenses	54.17	30.39	34.88	84.55	54.77
5. Net Profit / (Loss) for the Period	153.52	78.91	100.07	232.42	174.92
6. Details of Equity Share Capital					
Paid-up equity share capital (Face Value of the Share Rs. 10/- each)	1,021.01	1,021.01	1,021.01	1,021.01	1,021.01
7. Reserves excluding Revaluation Reserves	482.84	329.33	250.42	482.84	250.42
8. Earnings Per Share (EPS) not annualized					
i. EPS for the period - Basic & Diluted	1.50	0.77	0.98	2.28	1.71

1 The above consolidated results have been reviewed by the audit committee of the Board and taken on record at the meeting of the Board of Directors held on 7th June, 2021

2 The status of investor complaints received by the Company is as follows:
Pending at start of the quarter as on January 1, 2021 : NIL
Received during the quarter from January 1, 2021 to March 31, 2021 : NIL
Disposed during the quarter from January 1, 2021 to March 31, 2021 : NIL
Pending as on March 31, 2021 : NIL

3 The outbreak of corona virus (Covid-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The company is into the business of "Manufacturing and Selling of Casting". The company has evaluated impact of this pandemic on its business operations. Based on the review and current indicators of future economic conditions, as on current date, the Company has concluded that the impact of Covid-19 is not material based on these estimates. Due to the nature of pandemic, the Company will continue to monitor developments to identify significant uncertainties in future periods, if any.

4 In accordance with Accounting Standard-17 - "Segment Reporting" issued by the Institute of Chartered Accountants of India is not applicable as the Company has only one business segment i.e. "Manufacturing and Selling of Casting". There are no other primary reportable segments. The major and material activities of the company are restricted to only one geographical segment i.e. India, hence the secondary segment disclosures are also not applicable.

5 The Figures of the Previous Years have been regrouped / re-arranged wherever considered necessary, to make them comparable.

For, Captain Technocast Limited

(Anilbhai V. Bhalu)
Director
DIN - 03159038



Place : Rajkot
Dated : 7th June, 2021



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Statement of Assets & Liabilities as at 31st March, 2021 (Consolidated)

(Rs. in Lacs)

Particulars	Year Ended	Year Ended
	31st March, 2021 Audited	31st March, 2020 Audited
[A] EQUITY & LIABILITIES		
1. Shareholders' Funds		
(a) Share Capital	1,021.01	1,021.01
(b) Reserves and Surplus	482.84	250.42
Sub-Total Shareholders Fund	1,503.85	1,271.42
2. Minority Interest		
Minority Interest	55.00	-
Sub-Total Minority Interest	55.00	-
3. Non-Current Liabilities		
(a) Long-term Borrowings	519.11	119.58
(b) Other Long-term Liabilities	-	1.29
Sub-Total Non-Current Liabilities	519.11	120.87
4. Current Liabilities		
a) Short-term Borrowings	305.25	250.00
b) Trade Payables		
Total Outstanding Dues of Micro Enterprises & Small Enterprises	356.41	361.41
Total Outstanding Dues of Creditors other than Micro Enterprises & Small Enterprises	661.62	418.60
c) Other current Liabilities	185.51	65.99
d) Short-term Provisions	135.88	103.00
Sub-Total Current Liabilities	1,644.66	1,199.00
TOTAL EQUITY & LIABILITIES	3,722.62	2,591.30
[B] ASSETS		
1. Non-current Assets		
(a) Fixed Assets		
Tangible Assets	1,041.81	685.12
Tangible Assets Capital Work in Progress	207.56	-
Sub-total - Fixed Assets	1,249.36	685.12
(b) Deferred tax assets (net)	11.19	14.23
(c) Long-term loans and advances	48.19	56.13
(d) Other Non-Current Assets	3.25	-
Sub-Total-Non Current Assets	1,311.99	755.49
2. Current Assets		
(a) Inventories	418.82	428.59
(b) Trade receivables	1,819.78	1,064.29
(c) Cash & cash equivalents	6.86	2.95
(d) Bank Balance other than Cash and cash equivalents	33.38	41.85
(e) Short-term loans and advances	104.70	222.37
(f) Other current assets	27.09	75.78
Sub-Total- Current Assets	2,410.63	1,835.81
TOTAL ASSETS	3,722.62	2,591.30





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D.M.B.D.-U.N-S No. 85-985-0858



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CAPTAIN TECHNOCAST LTD.

Statement of Assets & Liabilities as at 31st March, 2021 (Consolidated)

Notes

- 1 The above consolidated results have been reviewed by the audit committee of the Board and taken on record at the meeting of the Board of Directors held on 7th June, 2021
- 2 The status of investor complaints received by the Company is as follows:
Pending at start of the quarter as on January 1, 2021 : NIL
Received during the quarter from January 1, 2021 to March 31, 2021 : NIL
Disposed during the quarter from January 1, 2021 to March 31, 2021 : NIL
Pending as on March 31, 2021 : NIL
- 3 The outbreak of corona virus (Covid-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The company is into the business of "Manufacturing and Selling of Casting". The company has evaluated impact of this pandemic on its business operations. Based on the review and current indicators of future economic conditions, as on current date, the Company has concluded that the impact of Covid-19 is not material based on these estimates. Due to the nature of pandemic, the Company will continue to monitor developments to identify significant uncertainties in future periods, if any.
- 4 In accordance with Accounting Standard-17 – "Segment Reporting" issued by the Institute of Chartered Accountants of India is not applicable as the Company has only one business segment i.e. "Manufacturing and Selling of Casting.". There are no other primary reportable segments. The major and material activities of the company are restricted to only one geographical segment i.e. India, hence the secondary segment disclosures are also not applicable.
- 5 The Figures of the Previous Years have been regrouped / re-arranged wherever considered necessary, to make them comparable.

For, Captain Technocast Limited

(Anilbhai V. Bhalu)
Director
DIN - 03159038



Place : Rajkot
Dated : 7th June, 2021



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CIN NO.: L27300GJ2010PLC061678

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CAPTAIN TECHNOCAST LIMITED

Cash Flow Statement For The Year Ended 31st March, 2021 (Consolidated)

(Rs. In Lacs)

PARTICULARS	For the Year	For the Year
	31st March, 2021	31st March, 2020
	Rs.	Rs.
	(Audited)	(Audited)
A Cash Flow from Operating Activity		
<i>Profit before tax</i>	316.98	229.69
<u>Add: Non Cash and Non Operating Items</u>		
Depreciation Expenses	109.01	106.74
Interest Received	(3.17)	(4.31)
Finance Cost	40.03	38.58
Operating profit before working capital changes	462.85	370.70
Adjustment for:		
(Increase) / Decrease in Inventory	9.77	(46.55)
(Increase) / Decrease in Trade Receivables	(755.50)	85.63
(Increase) / Decrease in Loans and Advances	143.58	(163.64)
Increase / (Decrease) in Current & Non Current Liabilities and Provisions	371.69	73.97
(Increase) / Decrease in Other Current Assets	45.44	(60.76)
Cash Generated from Operation	277.83	259.36
Taxes paid	(80.76)	(57.97)
Net Cash Flow from Operating Activity	197.07	201.38
B Cash Flow from Investing Activity		
(Increase) / Decrease in Property, Plant & Equipments (net)	(673.25)	(91.98)
(Increase) / Decrease in Investments	-	-
Interest Received	3.17	4.31
Net Cash Flow from Investing Activities	(670.08)	(87.68)
C Cash Flow from Financing Activity		
Increase / (Decrease) in Long Term & Short Term Borrowings	454.78	(54.16)
Increase / (Decrease) in Long Term Liabilities	(1.29)	(4.87)
Finance Cost	(40.03)	(38.58)
Change in Minority Interest	55.00	-
Dividend & DDT	-	(12.31)
Net Cash Flow from Financing Activities	468.46	(109.92)
Net Increase / (Decrease) in Cash and Cash Equivalents	(4.56)	3.79
Opening Balance of Cash and Cash Equivalents	44.79	41.00
Closing Balance of Cash and Cash Equivalents	40.24	44.79
Components of Cash and Cash Equivalents	Year Ended	Year Ended
	31st March, 2021	31st March, 2020
	Rs.	Rs.
Cash on hand & Equivalents		
- Cash on hand	6.86	2.95
Balances with Scheduled Banks		
- Earmarked Balances with Banks (In Deposits Accounts)	17.90	17.20
- In Current Accounts	15.48	24.64
	40.24	44.79

Note :

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Accounting Standard - 3 on "Cash Flow Statement" issued by ICAI.

For, Captain Technocast Limited

(Anilbhai V. Bhalu)
Director
DIN - 03159038



Place : Rajkot
Dated : 7th June, 2021



**Auditor's Report On Half Yearly Financial Results and Year to Date Results of
Captain Technocast Limited Pursuant to the Regulation 33 of the SEBI (Listing
Obligations and Disclosure Requirements) Regulations, 2015**

To Board of Directors of M/S. CAPTAIN TECHNOCAST LTD.

We have audited the accompanying statement of consolidated financial results of M/S. CAPTAIN TECHNOCAST LTD. ("the Holding Company") and CAPTAIN CASTECH LTD. & CAPTAIN METCAST PVT LTD ("the Subsidiary Companies") for the half year ended 31/03/2021 and the year to date results for the period 01/04/2020 to 31/03/2021 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations"). These half yearly consolidated financial results as well as the year to date consolidated financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the respective company's management. Our responsibility is to express an opinion on these consolidated financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

We did not audit the financial statements of above mentioned two subsidiaries included in the consolidated financial results, whose annual financial statements reflect total assets of **Rs. 485.43 Lacs** and total revenue of Rs. NIL. These annual financial statements and other financial information have been audited by other auditors whose reports have been furnished to us, and our opinion on the consolidated annual financial results, to the extent they have been derived from such annual financial statements is based solely on the report of such other auditors.



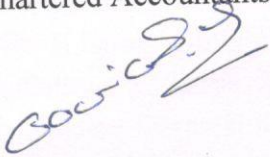
In our opinion and to the best of our information and according to the explanations given to us these half yearly consolidated financial results as well as the year to date results:

(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

(ii) give a true and fair view of the consolidated net profit and other financial information for the half year ended **31/03/2021** as well as the year to date results for the period from **01/04/2020 to 31/03/2021**

(iii) The Statement includes the consolidated results for the Half Year ended **March 31, 2021**, being the balancing figure between the audited figure in respect of full financial year and the published year to date figures up to the first half of the current financial year which were subjected to limited review by us.

For, SVK & ASSOCIATES
Chartered Accountants



Shilpang V. Karia
Partner
M. No. 102114
Firm No. 118564W



Place: Rajkot

Date : 7th June, 2021

UDIN: 21102114AAAAGS2930



Auditor's Report On Half Yearly Financial Results and Year to Date Results of Captain Technocast Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To Board of Directors of **M/S. CAPTAIN TECHNOCAST LTD.**

We have audited the accompanying statement of financial results of **M/S. CAPTAIN TECHNOCAST LTD.** for the half year ended **31/03/2021** and the year to date results for the period **01/04/2020 to 31/03/2021** attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations"). These half yearly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these half yearly financial results as well as the year to date results:

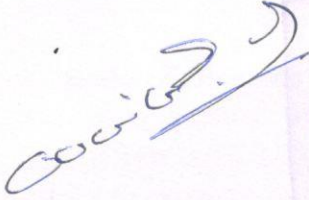
- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net profit and other financial information for the half year ended **31/03/2021** as well as the year to date results for the period from **01/04/2020 to 31/03/2021**



(iii) The Statement includes the results for the Half Year ended **March 31, 2021**, being the balancing figure between the audited figure in respect of full financial year and the published year to date figures up to the first half of the current financial year which were subjected to limited review by us.

For, SVK & ASSOCIATES

Chartered Accountants



Shilpang V. Karia
Partner

M. No. 102114

Firm No. 118564W

Place: Rajkot

Date : 7th June, 2021

UDIN: 21102114AAAAGQ3314