

August 13, 2024

BSE Limited Department of Corporate Services Phiroze Jeejeebhoy Towers Dalal Street Mumbai 400 001 Scrip Code: 532684	National Stock Exchange of India Limited Listing Department Exchange Plaza Bandra-Kurla Complex Bandra (East), Mumbai 400 051 NSE Symbol: EKC NSE Series: EQ
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Dear Sir,

Sub: Board Meeting for consideration of Unaudited Financial Results (Standalone and Consolidated) for the quarter ended June 30, 2024.

The Board of Directors of the Company have at its Meeting held today, inter alia approved the Unaudited Financial Results (Standalone and Consolidated) for the quarter ended June 30, 2024 as recommended by the Audit Committee.

2. The Meeting of the Board of Directors commenced at 2:00 p.m. and concluded at 4:35 p.m.
3. Pursuant to Regulation 33 of the Listing Regulations, we enclose the Unaudited Financial Results (Standalone and Consolidated) for the quarter ended June 30, 2024 along with the Limited Review Report of our Statutory Auditors Suresh Surana & Associates LLP on Standalone and Consolidated Financial Results.
4. The aforesaid Financial Results (Standalone and Consolidated) would be uploaded on Company's website [www.everestkanto.com](http://www.everestkanto.com).

Encl.

Thanking you,

Yours faithfully,  
For Everest Kanto Cylinder Limited

Vishal Totla  
Company Secretary & Compliance Officer

## EVEREST KANTO CYLINDER LIMITED

Manufacturers  
of High Pressure  
Seamless  
Gas Cylinders

Registered Office :  
204, Raheja Centre,  
Free Press Journal Marg,  
214, Nariman Point,  
Mumbai - 400 021.

CIN L29200MH1978PLC020434

Tel. : +91-22-4926 8300 / 01

Fax : +91-22-2287 0720

Website : [www.everestkanto.com](http://www.everestkanto.com)



# Suresh Surana & Associates LLP

Chartered Accountants

Suresh Surana & Associates LLP

8th Floor, Bakhtawar  
229, Nariman Point  
Mumbai – 400 021, India

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LLP Identity No. AAB-7509

## Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

To  
The Board of Directors  
Everest Kanto Cylinder Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Everest Kanto Cylinder Limited** ("the Company"), for the quarter ended 30 June 2024 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the presentation and disclosure requirements of 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 on Auditing specified under section 143(10) of the Companies Act, 2013 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.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



5. Attention is drawn to the fact that the figures for the 3 Months ended 31 March 2024 as reported in these financial results are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of the previous financial year had been reviewed and not subject to audit.
6. The financial results of the Company for the quarter ended 30 June 2023 included in this Statement had been reviewed by predecessor auditor whose report dated 10 August 2023, expressed an unmodified opinion on those Statement. Our conclusion is not modified in respect of these matters.

For Suresh Surana & Associates LLP  
Chartered Accountants  
Firm's Registration No.: 121750W/W100010

*V Vinodkumar V*  
(Vinodkumar Varna)  
Partner  
Membership No. 105545  
UDIN: 24105545BKFPEP4249



Place: Mumbai  
Date: 13 August 2024

**EVEREST KANTO CYLINDER LIMITED**

Registered Office: 204, Raheja Centre, Free Press Journal Marg, 214, Nariman Point, Mumbai 400 021

CIN: L29200MH1978PLC020434; Email: investors@ekc.in;

Tel Numbers: 022 4926 8300/01 Fax: 022 2287 0720; Website : www.everestkanto.com

**A. STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2024**

(₹ in lakhs, unless otherwise stated)

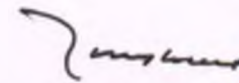
Sr. No.	Particulars	Quarter ended			Year ended
		30.06.2024 (Unaudited)	31.03.2024 (Refer note 3)	30.06.2023 (Unaudited)	31.03.2024 (Audited)
I	Revenue from operations	19,601	21,700	16,569	77,152
II	Other income	410	105	415	1,062
III	<b>Total Income (I + II)</b>	<b>20,011</b>	<b>21,805</b>	<b>16,984</b>	<b>78,214</b>
IV	<b>Expenses</b>				
	(a) Cost of materials consumed	12,836	12,123	8,779	44,711
	(b) Purchases of stock-in-trade	39	116	81	315
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,083)	1,518	1,200	1,802
	(d) Employee benefits expense	973	934	762	3,446
	(e) Finance costs	75	108	95	343
	(f) Depreciation and amortisation	601	658	544	2,356
	(g) Other expenses				
	- Power and fuel	1,499	1,489	906	5,164
	- Others	3,503	3,561	3,023	12,631
	<b>Total Expenses</b>	<b>18,443</b>	<b>20,507</b>	<b>15,390</b>	<b>70,768</b>
V	<b>Profit before exceptional items and tax (III - IV)</b>	<b>1,568</b>	<b>1,298</b>	<b>1,594</b>	<b>7,446</b>
VI	Exceptional item (loss) (Refer note 4)	-	(217)	-	(217)
VII	<b>Profit before tax (V + VI)</b>	<b>1,568</b>	<b>1,081</b>	<b>1,594</b>	<b>7,229</b>
VIII	<b>Tax (expense) / credit</b>				
	Current tax	(439)	(93)	(456)	(1,697)
	Deferred tax	42	(152)	(177)	(146)
IX	<b>Profit after tax (VII + VIII)</b>	<b>1,171</b>	<b>836</b>	<b>961</b>	<b>5,386</b>
X	<b>Other Comprehensive Income / (Loss)</b>				
	Items that will not be reclassified to profit or loss, net of taxes	1	(17)	5	(2)
	<b>Total other comprehensive income / (loss), net of taxes</b>	<b>1</b>	<b>(17)</b>	<b>5</b>	<b>(2)</b>
XI	<b>Total comprehensive income, net of taxes (IX + X)</b>	<b>1,172</b>	<b>819</b>	<b>966</b>	<b>5,384</b>
XII	<b>Paid-up equity share capital</b> (Face Value - ₹ 2 per share)	<b>2,244</b>	<b>2,244</b>	<b>2,244</b>	<b>2,244</b>
XIII	<b>Other equity</b>				<b>68,234</b>
XIV	<b>Basic and diluted earnings per equity share (face value of ₹ 2 each) (not annualised, except for year end) (in ₹)</b>	<b>1.04</b>	<b>0.75</b>	<b>0.86</b>	<b>4.80</b>



**Notes :**

- 1 The above standalone unaudited financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13 August 2024. These standalone unaudited financial results have been subjected to limited review by statutory auditors who have expressed an unqualified opinion.
- 2 These standalone unaudited financial results have been prepared in accordance with the recognition and measurement principles as laid down in Indian Accounting Standard ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended), as prescribed under Section 133 of the Companies Act, 2013.
- 3 The figures for the quarter ended 31 March 2024 represent the balancing figures between audited figures in respect of the full financial year and those published till the third quarter of the financial year 2023-2024, which were subjected to limited review by statutory auditors.
- 4 Exceptional item gain/loss represent Property, plant and equipment and capital work-in-progress as at 31 March 2024 included certain plant and machinery which remained idle for a considerable period of time. Accordingly, management has performed an impairment test on these assets and recorded an impairment provision of ₹ 217 lakhs during the quarter and year ended 31 March 2024.
- 5 In accordance with Ind AS 108, 'Operating Segments', segment information has been disclosed in the consolidated unaudited financial results of the Company, and therefore, no separate disclosure on segment information is given in the standalone unaudited financial results.
- 6 Figures of previous period / year have been regrouped / rearranged, wherever considered necessary.

**For and on behalf of the Board of Directors**



**Puneet Khurana**  
Managing Director  
DIN:- 00004074



Place : Mumbai  
Date : 13 August 2024



# Suresh Surana & Associates LLP

Chartered Accountants

Suresh Surana & Associates LLP

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229, Nariman Point  
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LLP Identity No. AAB-7509

## **Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.**

**To**  
**The Board of Directors**  
**Everest Kanto Cylinder Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results ("the Statement"), of **Everest Kanto Cylinder Limited** ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), (refer Annexure 1 for the list of subsidiaries included in the Statement) for the quarter ended 30 June 2024 being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the presentation and disclosure requirements of 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of Holding Company's personnel 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 on Auditing specified under Section 143(10) of the Companies Act, 2013 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditor referred to in paragraph 5 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



5. We did not review the interim financial results of the 6 subsidiaries included in the unaudited consolidated financial results, whose interim financial results, without giving effects to elimination of intra-group transaction reflect total revenues of Rs. 14,193 lakhs, total net profit after tax of Rs. 1,597 lakhs and total comprehensive income of Rs. 1,629 lakhs for the quarter ended 30 June 2024, as considered in the Statement. These interim financial results have been reviewed by the other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Further of the above 3 subsidiaries, located outside India, interim financial results have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been reviewed by other auditors under International Standards on Review Engagement applicable in their respective countries. The Holding Company's management has converted the financial results of such subsidiaries from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Holding Company's management. Our conclusion, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based on the review reports of other auditors and the conversion adjustments prepared by the management of the Holding Company and reviewed by us.

Our conclusion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done by and the reports of the other auditors.

6. The Statement includes the interim financial results of 2 subsidiaries, which have not been reviewed by their auditors, whose interim financial results, without giving effects to elimination of intra-group transaction reflect total revenues of Rs. 842 lakhs, total net profit after tax of Rs. 16 lakhs and total comprehensive income of Rs. 22 lakhs for the quarter ended 30 June 2024. Our conclusion, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based on such unreviewed interim financial results. According to the information and explanations given to us by the management, these interim financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter with respect to our reliance on the financial results certified by the Board of Directors.

7. Attention is drawn to the fact that the figures for the 3 Months ended 31 March 2024 as reported in these financial results are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of the previous financial year had been reviewed and not subject to audit.
8. The consolidated financial results of the Group for the quarter ended 30 June 2023 included in this Statement had been reviewed by predecessor auditor whose report dated 10 August 2023, expressed an unmodified opinion on those Statement. Our conclusion is not modified in respect of these matters.

For Suresh Surana & Associates LLP  
Chartered Accountants  
Firm's Reg. No.: 121750W / W100010



*Vainavv*  
(Vinodkumar Varma)  
Partner

Membership No. 105545  
UDIN: 24105545BKFPEQ4430

Place: Mumbai  
Date: 13 August 2024

**Annexure 1 to the Independent Auditor's Review Report on the Unaudited Consolidated Financial Results of Everest Kanto Cylinder Limited for the quarter ended on 30 June 2024**

**List of subsidiaries included in the Statement.**

1. EKC International FZE.
2. Next Gen Cylinder Private Limited
3. Calcutta Compressions and Liquefaction Engineering Limited
4. EKC Hungary Kft.
5. CP Industries Holdings, Inc.
6. EKC Europe GmbH.
7. EKC Europe Gyártó Zrt.
8. EKC for Pressure Vessels manufacturing (EKC Egypt) "S.A.E."





**A. STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2024**

(₹ in lakhs, unless otherwise stated)

Sr. No.	Particulars	Quarter ended			Year ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		(Unaudited)	(Refer note 3)	(Unaudited)	(Audited)
I	Revenue from operations	34,280	32,584	26,838	1,22,296
II	Other income	357	62	288	671
III	<b>Total Income (I + II)</b>	<b>34,637</b>	<b>32,646</b>	<b>27,126</b>	<b>1,22,967</b>
IV	<b>Expenses</b>				
	(a) Cost of materials consumed	17,144	16,600	13,321	62,528
	(b) Purchases of stock-in-trade	299	405	265	891
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	787	950	480	1,426
	(d) Employee benefits expense	3,305	3,634	2,717	12,865
	(e) Finance costs	219	217	183	763
	(f) Depreciation and amortisation	1,000	1,051	945	3,922
	(g) Other expenses				
	- Power and fuel	1,964	2,029	1,410	7,088
	- Others	6,632	5,887	4,956	21,450
	<b>Total Expenses</b>	<b>31,350</b>	<b>30,773</b>	<b>24,277</b>	<b>1,10,933</b>
V	<b>Profit before exceptional items and tax (III - IV)</b>	<b>3,287</b>	<b>1,873</b>	<b>2,849</b>	<b>12,034</b>
VI	Exceptional items (loss) (net) (Refer note 4)	-	(217)	-	(217)
VII	<b>Profit before tax (V + VI)</b>	<b>3,287</b>	<b>1,656</b>	<b>2,849</b>	<b>11,817</b>
VIII	<b>Tax (expense) / credit</b>				
	Current tax	(538)	(182)	(498)	(1,900)
	Deferred tax	41	(163)	(176)	(157)
IX	<b>Profit after tax (VII + VIII)</b>	<b>2,790</b>	<b>1,311</b>	<b>2,175</b>	<b>9,760</b>
X	<b>Other comprehensive income / (loss)</b>				
	(i) Items that will not be reclassified to profit or (loss), net of taxes	606	(61)	109	559
	(ii) Items that will be reclassified to profit or (loss), net of taxes	(539)	22	(146)	470
	<b>Total other comprehensive income / (loss), net of taxes</b>	<b>67</b>	<b>(39)</b>	<b>(37)</b>	<b>1,029</b>
XI	<b>Total comprehensive income, net of taxes (IX+X)</b>	<b>2,857</b>	<b>1,272</b>	<b>2,138</b>	<b>10,789</b>
XII	<b>Net Profit / (Loss) attributable to :</b>				
	Equity shareholders of the Company	2,805	1,449	2,175	9,923
	Non controlling interests	(15)	(138)	-	(163)
	<b>Total Comprehensive Income / (Loss) attributable to :</b>				
	Equity shareholders of the Company	2,872	1,410	2,138	10,952
	Non controlling interests	(15)	(138)	-	(163)
XIII	<b>Paid-up equity share capital</b> (Face Value - ₹ 2 per share)	<b>2,244</b>	<b>2,244</b>	<b>2,244</b>	<b>2,244</b>
XIV	<b>Other equity</b>				<b>1,07,813</b>
XV	<b>Basic and diluted earnings per share (face value of ₹ 2 each) (not annualised, except for year end) (In ₹)</b>	<b>2.50</b>	<b>1.29</b>	<b>1.94</b>	<b>8.84</b>



**EVEREST KANTO CYLINDER LIMITED**

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**B. SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES**

(₹ In lakhs)

Particulars	Quarter ended			Year ended
	30.06.2024	31.03.2024	30.06.2023	31.03.2024
	(Unaudited)	(Refer note 3)	(Unaudited)	(Audited)
<b>1. Segment revenue</b>				
a) India	19,601	21,700	16,569	77,152
b) U.A.E (Dubai)	5,237	3,245	4,940	19,228
c) U.S.A and Hungary	8,955	8,082	5,491	26,328
d) Others	842	714	1,953	4,213
<b>Total</b>	<b>34,635</b>	<b>33,741</b>	<b>28,953</b>	<b>1,26,921</b>
Less: Inter segment revenue	355	1,157	2,115	4,625
<b>Revenue from operations</b>	<b>34,280</b>	<b>32,584</b>	<b>26,838</b>	<b>1,22,296</b>
<b>2. Segment results</b>				
Segment Result (before foreign exchange variation gain / (loss), finance costs and tax):				
a) India	1,404	2,453	1,369	8,164
b) U.A.E (Dubai)	426	16	894	2,107
c) U.S.A and Hungary	1,469	860	552	3,132
d) Others	(15)	(53)	52	(197)
<b>Total</b>	<b>3,284</b>	<b>3,276</b>	<b>2,867</b>	<b>13,206</b>
Add: Unallocable income / (expenses) (net)	125	(793)	51	(589)
Add: Foreign exchange variation gain / (loss)	43	(657)	72	(222)
Less: Finance costs	165	170	141	578
<b>Profit before tax</b>	<b>3,287</b>	<b>1,656</b>	<b>2,849</b>	<b>11,817</b>
<b>3. Segment assets</b>				
a) India	70,059	68,836	70,902	68,836
b) U.A.E (Dubai)	26,755	27,427	27,054	27,427
c) U.S.A and Hungary	31,609	30,798	25,432	30,798
d) Others	3,924	3,474	4,036	3,474
<b>Total</b>	<b>1,32,347</b>	<b>1,30,535</b>	<b>1,27,424</b>	<b>1,30,535</b>
Add: Unallocated assets	11,789	10,787	4,348	10,787
<b>Total Segment assets</b>	<b>1,44,136</b>	<b>1,41,322</b>	<b>1,31,772</b>	<b>1,41,322</b>
<b>4. Segment liabilities</b>				
a) India	10,649	9,600	8,577	9,600
b) U.A.E (Dubai)	3,171	3,507	3,403	3,507
c) U.S.A and Hungary	11,269	12,395	12,119	12,395
d) Others	329	723	854	723
<b>Total</b>	<b>25,418</b>	<b>26,225</b>	<b>24,953</b>	<b>26,225</b>
Add: Unallocated liabilities	5,835	5,074	4,683	5,074
<b>Total Segment liabilities</b>	<b>31,253</b>	<b>31,299</b>	<b>29,636</b>	<b>31,299</b>



**Notes :**

- 1 The above consolidated unaudited financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13 August 2024. These consolidated unaudited financial results have been subjected to limited review by statutory auditors who have expressed an unqualified opinion.
- 2 These consolidated unaudited financial results have been prepared in accordance with the recognition and measurement principles as laid down in Indian Accounting Standard ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended), as prescribed under Section 133 of the Companies Act, 2013.
- 3 The figures for the quarter ended 31 March 2024 represent the balancing figures between audited figures in respect of the full financial year and those published till the third quarter of the financial year 2023-2024, which were subjected to limited review by statutory auditors.
- 4 Exceptional item gain/loss represent Property, plant and equipment and capital work-in-progress as at 31 March 2024 included certain plant and machinery which remained idle for a considerable period of time. Accordingly, management has performed an impairment test on these assets and recorded an impairment provision of ₹ 217 lakhs during the quarter and year ended 31 March 2024.
- 5 The Holding Company, its subsidiaries and step down subsidiaries operate within a single business segment of manufacturing high-pressure seamless gas cylinders and other cylinders, equipments, appliances and tanks with their parts and accessories, used for containing and storage of natural gas and other gases, liquids and air; except for Calcutta Compressions & Liquefaction Engineering Limited, which is in the business of purchase and distribution of natural gas, the operations of which are not material as compared to the overall business of the Group. Hence, the Group has disclosed geographical segment as the primary segment on the basis of geographical location of the operations carried out by the Holding Company, its subsidiaries and step down subsidiaries.
- 6 Figures of previous period / year have been regrouped / rearranged, wherever considered necessary.

For and on behalf of the Board of Directors

  
Puneet Khurana  
Managing Director  
DIN:- 00004074



Place : Mumbai  
Date : 13 August 2024

