

CIN : L27101PB1985PLC006100

KAL
KUMAR AUTOCAST LIMITED

Regd. Office & Works : C-179, FOCAL POINT, PHASE VI, LUDHIANA-141 010.

Ph. : 91-161-2672506, 2671428 Fax No. : 91-161-5029829

E-mail: asood@kumarautoacast.com, ajaysood@kumarexports.com

www.kumarautoacast.com



14.08.2019

To,
The Manager Listing
Metropolitan Stock Exchange of India Ltd
Vibgyor Towers, 4th Floor,
Plot No. 62 C, G Block , Opp Trident Hotel,
Bandra Kurla Complex, Bandra (E), Mumbai
PIN: 400098

Subject: Outcome of Meeting of Board of Directors held on 14th August, 2019.

Ref: ISIN: INE168U01015

Dear Sir,

The Board of Directors of the Company at its meeting held on 14th of August, 2019 has, *inter-alia*, approved the Ind AS compliant Un-audited Financial Results of Quarter ended on 30.06.2019 pursuant to Regulation 33 of Securities Exchange Board of India (Listing Obligations & Disclosure Requirements), 2015.

The Board Meeting Commenced at 11:00 AM and concluded on 1:30 PM.

Kindly note and display the notice on your notice board for the information of the members of your exchange and general public

Thanking You,

Yours Faithfully,

For Kumar Autocast Limited

Ajay Kumar Sood
(Whole Time Director)
DIN: 00685585



Verified Id No.
377613966

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

Review Report to
The Board of Directors
Kumar Autocast Limited
C-179, Phase VI, Focal Point
Ludhiana -141010, Punjab

1. We have reviewed the unaudited Ind AS financial results of M/s Kumar Autocast Limited (the "Company") for the quarter ended June 30, 2019 (the "Statement") attached herewith, being submitted by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation'), read with SEBI Circular CIRICFD/CMDI/44/2019 dated March 29, 2019 ('the Circular').
2. The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended, read with 'the Circular' and other accounting principles generally accepted in India is the responsibility of the management of the Company and has been approved by the Board of Directors. 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 Engagement (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 Statement is free of material misstatement.
4. 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.



5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of 'the Regulation', read with 'the Circular' including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Ashwani & Associates
Chartered Accountants


(Aditya Kumar)
Partner

M. No. 506955

UDIN: 19506955 AAAACL1427

Place : Ludhiana

Dated : 14.08.2019

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Unaudited Standalone Financial Results for the Quarter ended 30.06.2019				
Part I				
Particulars (Refer Notes Below)	Quarter Ended			Year Ended
	30.06.2019 (Unaudited)	(31/03/2019) (Audited)	(30.06.2018) (Unaudited)	(31/03/2019) (Audited)
1. Income from Operations				
(a) Net Sales/Income from Operations (Net of GST)	907.93	1,111.30	890.14	4373.57
(b) Other Operating Income	0	0	0	0
Total Income from Operations(Net)	907.93	1111.30	890.14	4373.57
2. Expenses				
(a) Cost of Materials consumed	519.03	738.90	592.87	2734.19
(b) Purchase of stock-in-trade	0	0	0	0
(c) Changes in inventories of finished goods, work in progress and stock-in-trade	7.59	-5.91	-54.98	-1.48
(d) Employee benefits expense	118.12	120.77	112.06	496.63
(e) Depreciation and amortisation expense	12.98	12.27	11.67	51.17
(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)				
(i) Power & Fuel	120.93	116.28	122.13	541.17
(ii) Other Expenditure	77.10	22.48	73.09	291.55
Total Expenses	855.75	1004.79	856.84	4113.23
3. Profit/(Loss) from operations before other income, finance costs and exceptional items (1-2)	52.18	106.51	33.30	260.34
4. Other Income	1.06	1.25	0.87	7.33
5. Profit/ (Loss) from ordinary activities before finance costs and exceptional items (3+4)	53.24	107.76	34.17	267.67
6. Finance Costs	11.17	20.33	8.74	52.94
7. Profit/(Loss) from ordinary activities after finance costs but before exceptional items (5+6)	42.07	87.43	25.43	214.73
8. Exceptional items	0	0	0	0
9. Net Profit/(Loss) from ordinary activities before tax (7+8)	42.07	87.43	25.43	214.73
10. Tax Expense				
Current Tax	10.96	23.57	6.03	53.70
Deferred Tax	0.75	4.30	0.00	4.30
11. Net Profit/(Loss) from ordinary activities after tax (9+10)	30.36	59.56	19.40	156.73
12. Extraordinary items (net of tax expense)	0	0	0	0
13. Net Profit/(Loss) for the period (11+12)	30.36	59.56	19.40	156.73
14. Share of Profit/(Loss) of associates *	0	0	0	0
15. Minority Interest*	0	0	0	0
16. Net Profit/(Loss) after taxes, minority interest and share of profit/(loss) of associates (13+14+15)	30.36	59.56	19.40	156.73
17. Paid up equity share capital (Face Value of Rs. 10/-each)	51870000	51870000	51870000	51870000
18. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	0	0	0	586.71
19. Other Comprehensive Income				
Items that will not be reclassified to Profit or Loss				
Remeasurement Gains/(Losses) on Defined Benefit Plan	-	0.18	0	0.18
Income Tax Effect	-	0.05	0	0.05
Total Comprehensive Income for the period (Comprising Profit and Other Comprehensive Income for the period)	30.36	59.69	19.40	156.86
20.i Earnings Per Share (before extraordinary items) (of Rs.10/- each) (not annualised):				
(a) Basic	0.59	1.15	0.37	3.02
(b) Diluted	0.59	1.15	0.37	3.02
20.ii Earnings Per Share (after extraordinary items) (of Rs.10/- each) (not annualised):				
(a) Basic	0.59	1.15	0.37	3.02
(b) Diluted	0.59	1.15	0.37	3.02
Note:				
i) The results have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.				
ii) The above results have been reviewed by Audit Committee and approved & taken on record by the Board of Directors of the Company in their meeting held on 14 August, 2019.				
iii) The Auditors of the Company have carried out limited review of the aforementioned unaudited financial results in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.				
iv) Figures have been regrouped wherever necessary.				
Place : Ludhiana				
Date: 14.08.2019				

For Kumar Autocast Limited
Arun Kumar Sood
Whole Time Director
DIN:00685937



Verified Id No.
377613966