

General information about company	
Scrip code	000000
NSE Symbol	
MSEI Symbol	KUMARAUTO
ISIN*	INE168U01015
Name of company	KUMAR AUTOCAST LIMITED
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2020
Date of end of financial year	31-03-2021
Date of board meeting when results were approved	26-06-2021
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	17-06-2021
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Audited
Segment Reporting	Single segment
Description of single segment	Casting & Forging
Start date and time of board meeting	26-06-2021 15:00
End date and time of board meeting	26-06-2021 17:30
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-01-2021	01-04-2020
B	Date of end of reporting period	31-03-2021	31-03-2021
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	1075.17	3793
	Other income	-2.73	2.56
	Total income	1072.44	3795.56
2	Expenses		
(a)	Cost of materials consumed	705.61	2236.66
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-16.62	-15.51
(d)	Employee benefit expense	158.2	510.93
(e)	Finance costs	12.11	46.94
(f)	Depreciation, depletion and amortisation expense	17.23	60.74
(f)	Other Expenses		
1	Power & Fuel	148.77	528.2
2	Other Expenses	48.53	278.96
10			
	Total other expenses	197.3	807.16
	Total expenses	1073.83	3646.92

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Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
3	Total profit before exceptional items and tax	-1.39	148.64
4	Exceptional items	0	0
5	Total profit before tax	-1.39	148.64
7	Tax expense		
8	Current tax	5.56	44.05
9	Deferred tax	-9.29	-10.02
10	Total tax expenses	-3.73	34.03
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
14	Net Profit Loss for the period from continuing operations	2.34	114.61
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	2.34	114.61
22	Other comprehensive income net of taxes	-15.8	-15.8

Financial Results – Ind-AS			
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Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
23	Total Comprehensive Income for the period	-13.46	98.81
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
26	Details of equity share capital		
	Paid-up equity share capital	1037.4	1037.4
	Face value of equity share capital	10	10
27	Details of debt securities		
28	Reserves excluding revaluation reserve		302.45
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.02	1.1
	Diluted earnings (loss) per share from continuing operations	0.02	1.1
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	0.02	1.1
	Diluted earnings (loss) per share from continuing and discontinued operations	0.02	1.1
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	Disclosure of notes on financial results		

Statement of Asset and Liabilities		
	Particulars	Current year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2020
	Date of end of reporting period	31-03-2021
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	500.88
	Capital work-in-progress	0
	Investment property	0
	Goodwill	0
	Other intangible assets	0
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	Non-current financial assets	
	Non-current investments	0
	Trade receivables, non-current	0
	Loans, non-current	0
	Other non-current financial assets	76.79
	Total non-current financial assets	76.79
	Deferred tax assets (net)	0
	Other non-current assets	0
	Total non-current assets	577.67
2	Current assets	
	Inventories	144.36
	Current financial asset	
	Current investments	0
	Trade receivables, current	1367.67
	Cash and cash equivalents	332.46
	Bank balance other than cash and cash equivalents	0
	Loans, current	0
	Other current financial assets	0
	Total current financial assets	1700.13
	Current tax assets (net)	8.87
	Other current assets	23.42
	Total current assets	1876.78

Statement of Asset and Liabilities		
	Particulars	Current year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2020
	Date of end of reporting period	31-03-2021
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	2454.45
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
	Equity share capital	1037.4
	Other equity	302.42
	Total equity attributable to owners of parent	1339.82
	Non controlling interest	
	Total equity	1339.82
Liabilities		
Non-current liabilities		
Non-current financial liabilities		
	Borrowings, non-current	105.67
	Trade payables, non-current	0
	Other non-current financial liabilities	0
	Total non-current financial liabilities	105.67
	Provisions, non-current	34.88
	Deferred tax liabilities (net)	24.09
	Deferred government grants, Non-current	0
	Other non-current liabilities	0
	Total non-current liabilities	164.64
Current liabilities		
Current financial liabilities		
	Borrowings, current	428.85
	Trade payables, current	176.02
	Other current financial liabilities	212.54
	Total current financial liabilities	817.41
	Other current liabilities	120.35
	Provisions, current	12.23
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	Total current liabilities	949.99
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	Total liabilities	1114.63
	Total equity and liabilities	2454.45
Disclosure of notes on assets and liabilities		

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results		
Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-01-2021	01-04-2020
Date of end of reporting period	31-03-2021	31-03-2021
Whether accounts are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
1 Segment Revenue (Income)		
(net sale/income from each segment should be disclosed)		
Total Segment Revenue		
Less: Inter segment revenue		
Revenue from operations		
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
Total Profit before tax		
i. Finance cost		
ii. Other Unallocable Expenditure net off Unallocable income		
Profit before tax		
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
Total Segment Asset		
Un-allocable Assets		
Net Segment Asset		
4 Segment Liabilities		
Segment Liabilities		
Total Segment Liabilities		
Un-allocable Liabilities		
Net Segment Liabilities		
Disclosure of notes on segments		

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2020
B	Date of end of reporting period	31-03-2021
C	Whether results are audited or unaudited	Audited
D	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
	Statement of cash flows [Abstract]	
	Cash flows from used in operating activities [Abstract]	
	Profit before tax	148.64
	Adjustments for reconcile profit (loss) [Abstract]	
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	-19.17
	Adjustments for decrease (increase) in trade receivables, current	85.17
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-4.41
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	4.13
	Adjustments for other financial assets, current	-4.85
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-82.75
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	46.02
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	60.74
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	154.85
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	-21.12
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	-1.5
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	217.11
	Net cash flows from (used in) operations	365.75
	Dividends received	0
	Interest paid	46.94
	Interest received	-6.48

	Income taxes paid (refund)	-47.68
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	360.01
	Cash flows from used in investing activities [Abstract]	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	8.85
	Purchase of property, plant and equipment	0
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	88.44
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	6.48
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) investing activities	-73.11
	Cash flows from used in financing activities [Abstract]	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	33.95

Repayments of borrowings	0
Payments of finance lease liabilities	0
Payments of lease liabilities	0
Dividends paid	0
Interest paid	46.94
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) financing activities	-12.99
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	273.91
Effect of exchange rate changes on cash and cash equivalents [Abstract]	
Effect of exchange rate changes on cash and cash equivalents	0
Net increase (decrease) in cash and cash equivalents	273.91
Cash and cash equivalents cash flow statement at beginning of period	-323.54
Cash and cash equivalents cash flow statement at end of period	-49.63

