

# 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@kumarautocast.com](mailto:asood@kumarautocast.com), [ajaysood@kumarexports.com](mailto:ajaysood@kumarexports.com)

[www.kumarautocast.com](http://www.kumarautocast.com)

29.05.2019

To,  
The Manager Listing  
Metropolitan Stock Exchange of India Ltd  
Vibgyor Towers, 4<sup>th</sup> 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 29<sup>th</sup> May, 2019.**

**Ref: ISIN: INE168U01015**

Dear Sir,

The Board of Directors of the Company at its meeting held on 29<sup>th</sup> of May, 2019 has, *inter-alia*, approved the Ind AS compliant Audited Financial Results of Quarter ended on 31.03.2019 pursuant to Regulation 33 of Securities Exchange Board of India (Listing Obligations & Disclosure Requirements), 2015.

The Board Meeting Commenced at 4:00 PM and concluded on 5:00 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

**KAL****KUMAR AUTOCAST LIMITED**

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## Audited Standalone Financial Results for the Fourth Quarter/Year ended 31.03.2019

Part I	(Amounts in Lakhs)				
	Quarter Ended			Year Ended	
	(31/03/2019)	(31/12/2018)	(31/03/2018)	(31/03/2019)	(31/03/2018)
Particulars	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
<b>1. Income from Operations</b>					
(a) Net Sales/Income from Operations (Net of excise duty)	1,111.30	1236.13	1134.73	4373.57	3759.71
(b) Other Operating Income	0	0	0	0	0
<b>Total Income from Operations</b>	<b>1111.30</b>	<b>1236.13</b>	<b>1134.73</b>	<b>4373.57</b>	<b>3759.71</b>
<b>2. Expenses</b>					
(a) Cost of Materials consumed	738.90	690.43	681.38	2734.19	2173.04
(b) Purchase of stock-in-trade	0	0	0	0	0
(c) Changes in inventories of finished goods, work in progress and stock-in-trade	(5.91)	70.08	33.52	-1.48	35.53
(d) Excise duty on sale of goods	0	0	0	0	79.53
(e) Employee benefits expense	120.77	133.39	114.48	496.63	420.59
(f) Depreciation and amortisation expense	12.27	14.84	14.43	51.17	45.73
(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)					
Power & Fuel	116.28	145.33	140.99	541.17	547.07
Other Expenditure	22.48	92.19	77.77	291.55	279.97
<b>Total Expenses</b>	<b>1004.79</b>	<b>1146.26</b>	<b>1062.57</b>	<b>4113.23</b>	<b>3581.46</b>
<b>3. Profit/(Loss) from operations before other income, finance costs and exceptional items (1-2)</b>	<b>106.51</b>	<b>89.87</b>	<b>72.16</b>	<b>260.34</b>	<b>178.25</b>
4. Other Income	1.25	3.70	0.16	7.33	5.84
<b>5. Profit/ (Loss) from ordinary activities before finance costs and exceptional items (3+4)</b>	<b>107.76</b>	<b>93.57</b>	<b>72.32</b>	<b>267.67</b>	<b>184.09</b>
6. Finance Costs	20.33	14.42	13.19	52.94	37.59
<b>7. Profit/(Loss) from ordinary activities after finance costs but before exceptional items (5+6)</b>	<b>87.43</b>	<b>79.15</b>	<b>59.13</b>	<b>214.73</b>	<b>146.50</b>
8. Exceptional items	0	0	0	0	0
<b>9. Net Profit/(Loss) from ordinary activities before tax (7+8)</b>	<b>87.43</b>	<b>79.15</b>	<b>59.13</b>	<b>214.73</b>	<b>146.50</b>
10. Tax Expense	27.87	18.38	21.98	58	41.88
<b>11. Net Profit/(Loss) from ordinary activities after tax (9+10)</b>	<b>59.56</b>	<b>60.77</b>	<b>37.15</b>	<b>156.73</b>	<b>104.62</b>
12. Extraordinary items (net of tax Rs. expense Lakhs)	0	0	0	0	0
<b>13. Net Profit/(Loss) for the period (11+12)</b>	<b>59.56</b>	<b>60.77</b>	<b>37.15</b>	<b>156.73</b>	<b>104.62</b>
14. Share of Profit/(Loss) of associates *	0	0	0	0	0
15. Minority Interest*	0	0	0	0	0
<b>16. Net Profit/(Loss) after taxes, minority interest and share of profit/(loss) of associates (13+14+15)</b>	<b>59.56</b>	<b>60.77</b>	<b>37.15</b>	<b>156.73</b>	<b>104.62</b>
17. Paid up equity share capital (Face Value of the Share shall be indicated)	51870000	51870000	51870000	51870000	51870000
18. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	0	0	0	586.71	429.86
<b>19. Other Comprehensive Income</b>					
Items that will not be reclassified to Profit or Loss					
Remeasurement Gains/(Losses) on Defined Benefit Plan	0.18	0	2.13	0.18	2.13
Income Tax Effect	0.05	0	0.66	0.05	0.66
<b>Total Comprehensive Income for the period (Comprising Profit and Other Comprehensive Income for the period)</b>	<b>59.69</b>	<b>60.77</b>	<b>38.62</b>	<b>156.86</b>	<b>106.09</b>
<b>20.i Earnings Per Share (before extraordinary items) (of Rs.10/- each) (not annualised):</b>					
(a) Basic	1.15	1.17	0.72	3.02	2.02
(b) Diluted	1.15	1.17	0.72	3.02	2.02
<b>20.ii Earnings Per Share (after extraordinary items) (of Rs.10/- each) (not annualised):</b>					
(a) Basic	1.15	1.17	0.72	3.02	2.02
(b) Diluted	1.15	1.17	0.72	3.02	2.02
<b>Note:</b>					
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 Audited financial results for the quarter/year ended 31st March, 2019 were reviewed by Audit Committee at their meeting held on 29th May, 2019 and approved & taken on record by the Board of Directors of the Company at their meeting held on 29th May, 2019.					
iii) The company is single segment company. Therefore the provisions of Ind AS 108 "Operating Segments" are not applicable to the company.					
iv) The IND AS 115 effective from 01st April, 2018 and the company has adopted IND AS 115 "Revenue from Contracts with Customers" based on the assessment done by the management there is no material impact on the revenue recognised during the period.					
v) Figures of previous periods were re-grouped/re-classified wherever necessary to conform to the periods of current periods.					
Place : Ludhiana					
Date: 29.05.2019					

For Kumar Autocast Limited

Ajay Kumar Sood  
Whole Time Director  
DIN:00685585

Verified Id No.  
377613966

BANKER'S : ICICI, Millerganj, Near Manju Cinema, Ludhiana.

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Ind AS Statement of Assets & Liabilities ended 31.03.2019

(Amounts in Lakhs)

Sr No	Particulars	As at 31 March 2019 (Audited)	As At 31 March 2018 (Audited)
I	<b>Assets</b>		
1	<b>Non-Current Assets</b>		
	a) Property, Plant & Equipment	494.04	416.05
	b) Investment Property	0	0
	c) Capital Work in Progress	0	0
	d) Other Intangible Assets	0	0
	e) Financial Assets		
	i) Investments	0	0
	ii) Loans	0	0
	iii) Other Financial Assets	71.74	71.74
	f) Trade Receivable	0	0
	g) Deferred Tax Assets	0	0
	Other Non-Current Assets	0	0
	<b>Total Non-Current Assets</b>	<b>565.78</b>	<b>487.79</b>
2	<b>Current Assets</b>		
	a) Inventories	62.50	100.02
	b) Financial Assets		
	i) Investment	0	0
	ii) Trade & Other Receivables	1504.24	1073.60
	iii) Cash & Cash Equivalents	174.13	389.39
	iv) Bank Balances other than above	0	0
	v) Loans	0	0
	vi) Other Financial Assets	0	0
	c) Current Tax Assets	0	2.73
	d) Other Current Assets	6.37	13.15
	<b>Total Current Assets</b>	<b>1747.24</b>	<b>1578.89</b>
	<b>TOTAL ASSETS</b>	<b>2313.02</b>	<b>2066.68</b>
II	<b>EQUITY &amp; LIABILITIES</b>		
1	<b>EQUITY</b>		
	a) Equity Share Capital	518.70	518.70
	b) Other Equity	586.71	429.86
	c) Preference Share Capital		
	<b>Total Equity</b>	<b>1105.41</b>	<b>948.56</b>
2	<b>LIABILITIES</b>		
	<b>Non-Current Liabilities</b>		
	a) Financial Liabilities		
	i) Borrowings	90.80	49.19
	b) Long Term Provisions	15.68	16.43
	c) Other Non- Current Liabilities	37.33	32.99
	<b>Total Non-Current Liabilities</b>	<b>143.81</b>	<b>98.61</b>
3	<b>Current Liabilities</b>		
	a) Financial Liabilities		
	i) Borrowings	589.80	515.42
	ii) Trade Payables	245.29	261.74
	iii) Other Financial Liabilities	129.56	173.16
	b) Other Current Liabilities	99.15	69.19
	c) Short Term Provisions	0	0
	<b>Total Current Liabilities</b>	<b>1063.80</b>	<b>1019.51</b>
	<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>2313.02</b>	<b>2066.68</b>



Verified Id No.  
377613966

For Kumar Autocast Limited

Ajay Kumar Sood  
Whole Time Director  
DIN:00685585

**Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015, as amended.**

**To  
Board of Directors of  
Kumar Autocast Limited**

1. We have audited the accompanying statement of Financial Results of M/s Kumar Autocast Limited. (the 'Company') for the quarter and year ended March 31, 2019 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended ('the Regulation'), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 ('the Circular'). The financial results for the quarter and year ended March 31, 2019 have been prepared on the basis of the financial results for the nine-month period ended December 31, 2018, the audited annual financial statements as at and for the year ended March 31, 2019, and the relevant requirements of the Regulation and the Circular, which are the responsibility of the Company's management and have been approved by the Board of Directors of the Company. Our responsibility is to express an opinion on these Financial Results based on our review of the financial results for the nine-month period ended December 31, 2018 which was prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 Interim Financial Reporting, specified under Section 133 of the Companies Act 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India; our audit of the annual financial statements as at and for the year ended March 31, 2019, and the relevant requirements of the Regulations and the Circular.
2. 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 misstatements. 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.
3. In our opinion and to the best of our information and according to the explanations given to us, these quarterly financial results as well as the year to date results:
  - (i) are presented in accordance with the requirements of Regulation read with the Circular, in this regard; and
  - (ii) give a true and fair view of the net profit, other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2019.



4. Further, read with paragraph 1 above, we report that the figures for the quarter ended March 31, 2019 represent the derived figures between the audited figures in respect of the financial year ended March 31, 2019 and the published year-to-date figures up to December 31, 2018, being the date of the end of the third quarter of the current financial year, which were subjected to a limited review as stated in paragraph 1 above, as required under the Regulation and the Circular.

**For M/S Ashwani & Associates**

**Chartered Accountants**

**Firm Regn. No. 000497N**



**Aditya Kumar**

**Partner**

**Membership No: 506955**

**Date: 29.05.2019**

**Place: Ludhiana**

# KAL

## KUMAR AUTOCAST LIMITED



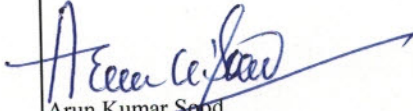

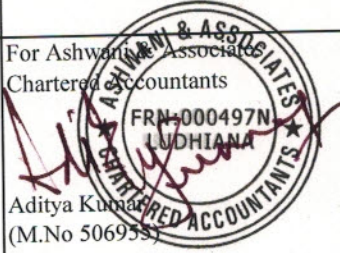
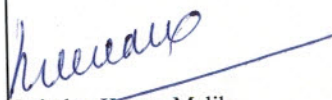
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### Form A (for Audit Report with unmodified opinion)

1	Name of Company	Kumar Autocast Limited
2	Annual Financial Statements for the Year Ended	31.03.2019
3	Type of Audit observations	Unmodified
4	Frequency of Observations	Not Applicable
5	To be Signed by:-	
	CEO/Managing Director	 Arun Kumar Sood (Managing Director)
	CFO	 Lalit Kumar Jha (Chief Financial Officer)
	Auditor of Company	For Ashwani & Associates Chartered Accountants  Aditya Kumar (M.No 506955) Partner
	Audit Committee Chairman	 Jatinder Kumar Malik (Independent Director)



Verified Id No.  
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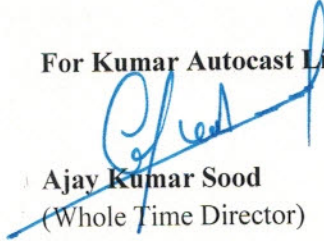
## DECLARATION

[Pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 and SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016]

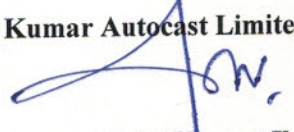
It is hereby declared and confirmed that the Auditors' Report on **Annual Audited financial results for the Financial Year 2018-19** of the company is **with unmodified option**.

This declaration is issued in compliance of Regulation 33(3) (d) of the Securities Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulation, 2015 as amended by the Securities Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulation, 2016 vide notification No. SEBI/LAD-NRO/GN/2016-17/001.

For Kumar Autocast Limited

  
Ajay Kumar Sood  
(Whole Time Director)  
DIN: 00685585

For Kumar Autocast Limited

  
Lalit Kumar Jha  
(CFO)

Date : 29/05/2019



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