

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, ajaysood@kumarexports.com

www.kumarautocast.com

14.02.2019

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 February, 2019.

Ref: ISIN: INE168U01015

Dear Sir,

The Board of Directors of the Company at its meeting held on 14th of February, 2019 has, *inter-alia*, approved the Ind-AS compliant Un-audited Financial Results of Quarter ended on 31.12.2018 pursuant to Regulation 33 of Securities Exchange Board of India (Listing Obligations & Disclosure Requirements), 2015.

The Board Meeting Commenced at 4:30 PM and concluded on 5:30 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

Arun Kumar Sood

(Managing Director)

DIN: 00685937



Verified Id No.
377613966

KAL

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Unaudited Standalone Financial Results for the Quarter and Nine Months Period ended 31.12.2018

(Amount in Rs. Lakhs)

S.No.	Particular	Quarter Ended			Nine Months Period Ended		Year Ended
		31.12.2018 (Unaudited)	30.09.2018 (Unaudited)	31.12.2017 (Unaudited)	31.12.2018 (Unaudited)	31.12.2017 (Unaudited)	31.03.2018 (Audited)
1	Income from Operations						
	(a) Net Sales/Income from operations (net of excise duty)	1236.13	1136.00	932.28	3262.27	2545.45	3759.71
	(b) Other operating income	-	-	-	-	-	-
	Total Income from operations (net)	1,236.13	1,136.00	932.28	3,262.27	2,545.45	3,759.71
2	Expenses						
	(a) Cost of Materials consumed	835.76	869.42	647.45	2420.18	1,852.42	2720.10
	(b) Purchase of Stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	70.08	-10.67	36.44	4.43	2.01	35.53
	(d) Excise Duty on sale of goods	0.00	0.00	0	0	0	79.53
	(e) Employee benefits expense	133.39	130.41	105.42	375.86	306.11	420.59
	(f) Depreciation and amortisation expense	14.84	12.39	10.14	38.90	31.30	45.73
	(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	92.19	103.79	97.79	269.07	247.52	279.98
	Total Expenses	1,146.26	1,105.34	897.24	3,108.44	2,439.36	3,581.46
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	89.87	30.66	35.04	153.83	106.09	178.25
4	Other Income	3.70	1.51	3.23	6.08	5.68	5.84
5	Profit / (Loss) from ordinary activities before finance costs and exceptional item (3+4)	93.57	32.17	38.27	159.91	111.77	184.09
6	Finance costs	14.42	9.45	9.97	32.61	24.40	37.59
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5-6)	79.15	22.72	28.30	127.30	87.37	146.50
8	Exceptional items	-	-	-	-	-	-
9	Profit / (Loss) from Ordinary Activities before tax (7+8)	79.15	22.72	28.30	127.30	87.37	146.50
10	Tax expense	18.38	5.72	5.90	50.13	19.90	41.88
11	Net Profit / (Loss) from ordinary activities after Tax (9-10)	60.77	17.00	22.40	97.17	67.47	104.62
12	Extraordinary items (net of tax expense)	-	-	-	-	-	-
13	Net Profit / (Loss) for the period (11 + 12)	60.77	17.00	22.40	97.17	67.47	104.62
14	Share of Profit / (loss) of associates *	-	-	-	-	-	-
15	Minority Interest *	-	-	-	-	-	-
16	Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15) *	60.77	17.00	22.40	97.17	67.47	104.62
17	Other Comprehensive income/(loss) net of taxes	-	-	-	-	-	1.47
18	Total Comprehensive income for the period comprising profit/(loss) after tax and other Comprehensive income after tax	60.77	17.00	22.40	97.17	67.47	106.09
19	Paid-up equity share capital (Face Value of Rs. 10/- each)	51,870,000.00	51,870,000.00	51,870,000.00	51,870,000.00	51,870,000.00	51,870,000.00
20	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	429.83
21(a)	Earnings Per Share (EPS) in Rs. (before extraordinary items not annualized)						
	(a) Basic	1.17	0.33	0.43	1.87	1.30	2.02
	(b) Diluted	1.17	0.33	0.43	1.87	1.30	2.02
21(b)	Earnings Per Share (EPS) in Rs. (After extraordinary items not annualized)						
	(a) Basic	1.17	0.33	0.43	1.87	1.30	2.02
	(b) Diluted	1.17	0.33	0.43	1.87	1.30	2.02

Notes:

- 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.
- 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 14.01.2019.
- 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 Obligations and Disclosure Requirements) Regulations, 2015.
- 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.
- Figures of previous periods were re-grouped/re-classified wherever necessary to conform to the figures of current period.
- There is no other identifiable segment, hence segment reporting is not applicable.

Place: Ludhiana
Date: 14.07.2019

Verified Id No.
377613966

For Kumar Autocast Limited

Ajay Kumar Sood
Ajay Kumar Sood
Whole Time Director
DIN:00685585

Limited Review Report

To
Review Report to
The Board of Directors,
Kumar Autocast Limited

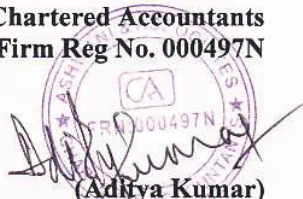
1. We have reviewed the accompanying statement of unaudited Ind AS financial results of Kumar Autocast Limited (“the Company”) for the quarter and nine months period ended 31st December, 2018 and the year to date results for the period April 1,2018 to December 31, 2018 (“the Statement”) attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. (“the Regulations”) read with SEBI circular No CIR/CFD/FAC/62/2016 dated July 5, 2016 (“the circular”)
2. This Statement, which is the responsibility of the company’s management and approved by the 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” prescribed under section 133 of the Companies Act, 2013 read with relevant rules and the circular issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review 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 provide 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 accompanying statement prepared in accordance with the recognition and measurement principles laid down in applicable Indian accounting



standards (Ind AS) specified under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies 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.

Dated: 14th February, 2019
Place: Ludhiana

For Ashwani & Associates
Chartered Accountants
Firm Reg No. 000497N



(Aditya Kumar)
Partner
M. No. 506955