

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



11.02.2023

To,

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

Subject: Outcome of Meeting of Board of Directors held on 11thFebruary, 2023.

Ref: ISIN: INE168U01015

Dear Sir,

The Board of Directors of the Company at its meeting held on 11thFebruary, 2023has, *inter-alia*, approved the following matters:

- the Ind-AS compliant Un-audited Financial Results for Quarter ended on 31.12.2022 under Regulation 33 of Securities Exchange Board of India (Listing Obligation & Disclosure Requirements), 2015,

The Board Meeting Commenced at 2:30PM and concluded at3:00 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



VINAY & ASSOCIATES

Chartered Accountants



Office :

18-G, Shaheed Bhagat Singh Nagar,
Pakhawal Road, Ludhiana-141002

Tel.: 0161-4605918
Tel.: 0161-2561533
98140-23203

PAN : AACFV0520C
GST No. : 03AACFV0520C1Z2
E-mail : vinayassociates_ca@yahoo.com

LIMITED REVIEW REPORT ON STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER, 2022

To
The Board of Directors,
Kumar Autocast Limited
Ludhiana

1. We have reviewed the accompanying statement of un-audited financial results of **KUMAR AUTOCAST LIMITED** ("the Company"), for the quarter and nine months ended 31st December 2022 ("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, as amended (the "Listing Regulations").

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, as amended, read with relevant rules issued there under 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 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 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 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 applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under 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.

For Vinay & Associates
Chartered Accountants
FRN: 004462N

Date: 11.02.2023
Place: Ludhiana
UDIN: 23548488BGZFXU7134



PARTNER
CA VINAY K. SRIVASTAV

Res:- 330 - F, S.B.S. Nagar, Pakhowal Road, LUDHIANA - 141002.
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Unaudited Standalone Financial Results for the Quarter and Nine Months ended 31.12.2022							Rs. In Lakhs
S.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2022 (Unaudited)	30.09.2022 (Unaudited)	31.12.2021 (Unaudited)	31.12.2022 (Unaudited)	31.12.2021 (Unaudited)	31.03.2022 (Audited)
1	Income						
	a) Revenue from operations	1,105.30	1,305.60	1,132.49	3,515.56	3,203.83	4,306.59
	b) Other Income	1.60	1.38	1.65	3.77	3.38	5.83
	Total Income	1,106.90	1,306.98	1,134.14	3,519.33	3,207.21	4,312.42
2	Expenses						
	a) Cost of Materials consumed	723.25	937.13	847.87	2,392.02	2,263.74	3,009.02
	b) Purchase of Stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work in progress and stock in Trade	(40.55)	(40.97)	(39.75)	(62.79)	(38.18)	10.65
	d) Employee benefits expense	129.49	141.92	129.39	390.90	384.21	519.61
	e) Finance costs	14.03	14.07	8.54	35.89	29.37	37.99
	f) Depreciation and amortisation expense	14.48	14.20	14.65	42.82	43.93	60.00
	g) Other expenses						
	(i) Power & Fuel	133.40	164.13	129.88	428.64	406.30	532.83
	(ii) Other Expenditure	81.41	67.29	77.42	204.35	224.19	255.19
	Total Expenses	1,055.51	1,297.77	1,168.00	3,431.83	3,313.56	4,425.29
3	Profit/ (Loss) before exceptional items and Tax (1-2)	51.39	9.21	(33.86)	87.50	(106.35)	(112.87)
4	Exceptional items	-	-	-	-	-	-
5	Profit/ (Loss) before tax (3+4)	51.39	9.21	(33.86)	87.50	(106.35)	(112.87)
6	Tax Expense						
	Current Tax/Tax Paid	-	0.21	-	0.21	-	0.04
	Deferred Tax	(0.64)	(0.52)	(0.31)	(1.85)	(0.91)	(2.72)
7	Profit / (Loss) for the period (5 - 6)	52.03	9.52	(33.55)	89.14	(105.44)	(110.19)
8	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss						
	Remeasurement Gains/(Losses) on Defined Benefit Obligation	-	-	-	-	-	(4.33)
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	1.09
9	Total Comprehensive Income for the Period (7-8)	52.03	9.52	(33.55)	89.14	(105.44)	(113.43)
10	Paid - up equity share capital (Face Value of Rs. 10/- each)	1037.40	1037.40	1037.40	1037.40	1037.40	1037.40
11	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	195.48
12	Earning per equity share of Rs.10/- each (for continuing and discontinued operations) (not annualised except for the year ended 31.03.2022)						
	(a) Basic	0.50	0.09	(0.32)	0.86	(1.02)	(1.06)
	(b) Diluted	0.50	0.09	(0.32)	0.86	(1.02)	(1.06)
Notes:							
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 Unaudited financial results for the Quarter and nine months ended 31st Dec., 2022 have been reviewed by Audit Committee at their meeting held on 11th Feb., 2023 and approved & taken on record by the Board of Directors in their meetings held on 11th Feb., 2023.							
iii) The company is single segment company, therefore the provisions of Ind AS 108 "Operating Segment" are not applicable to the company.							
vi) 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 confirm to the current periods.							
Place : Ludhiana							
Date : 11.02.2023							

For Kumar Autocast Limited
LUDHIANA
AJAY KUMAR SOOD
Director
DIN: 00685585



Verified Id No.
377613966