

#### VINAY & ASSOCIATES

### स्वच्छ भारत

#### **Chartered Accountants**

Office:
18-G, Shaheed Bhagat Singh Nagar,
Pakhowal Road, Ludhiana-141002

Tel.: 0161-4605918 Tel.: 0161-2561533 9 8 1 4 0 - 2 3 2 0 3 PAN : A A C F V 0 5 2 0 C Service Tax No. : AACFV0520CSD002 E-mail: vinayassociates\_ca@yahoo.com

Auditor's Report On Year Ended Financial Results and Year to Date Results of the Company Pursuant to the Regulation33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

Board of Directors Kumar Autocast Limited C-179, Phase VI, Focal Point, Ludhiana.

Dear Sir(s),

We have audited the quarterly financial results of Kumar Autocast Limited for the fourth quarter and year ended 31.03.2017 and the year to date results for the period 01.04.2016 To 31.03.2017, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25 / Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

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 misstatement(s). 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.

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 33 of the SEBI (Listing

Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

(ii) give a true and fair view of the net profit/ loss and other financial information for the fourth quarter and year ended 31.03.2017 as well as the year to date results for the period from 01.04.2016 to 31.03.2017

For Vinay & Associates Chartered Accountants

Signature

(Vinay K (Partner)

(M. No.082988)

Place: Ludhiana Date: 22.05.2017 CIN: L27101PB1985PLC006100



## CAST LIMITEI



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

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#### KUMAR AUTOCAST LIMITED

Regd. Office- C - 179, PHASE VI, FOCAL POINT, LUDHIANA, PUNJAB Website: www.kumarautocast.com, E - mail: asood@kumarautocast.com Contact No. 0161- 2671428, CIN: L27101PB1985PLC006100

Audited Standalone Financial Results for the Fourth Quarter/Year ended 31.03.2017

Particulars					(A
(Refer Notes Below)	3 months ended (31/03/2017)	Preceding 3 months ended (31/12/2016)	Corresponding 3 months ended in the previous year	Year ended (31/03/2017) Audied	Previous Year end
	(Audited)	(Unaudited)	(31/03/2016)		
1. Income from Operations		(Chaddited)	(Audited)	(Audited)	(Audited)
(a) Net Sales/Income from Operations (Net of excise duty)	074.50				
(5) Other Operating Income	874.50	775.33	807.39	3314.48	2000
Total Income from Operations	071.50			5514.40	2987
2. Expenses	874.50	775.33	807.39	3314.48	2987
(a) Cost of Materials consumed	537.18			3071140	298
(b) Purchase of stock-in-trade	537.18	453.59	442.06	1876.64	1612
c) Changes in inventories of finished goods, work in progress and stock-in-frade	-30.60	-20.29	-	-	1012
d) Employee benefits expense	102.22		0.47	-22.17	1
e) Depriciation and amortisation expense	103.33	94.47	98.11	391.07	383
f) Other expenses (Any item exceeding 10% of the total expenses	7.30	12.04	3.34	38.59	383
elating to continuing operations to be shown separately)  ) Power and Fule			8		
	133.89	139.28	127		
i) Other Expenditure	86.04	59.72	137.77	592.86	576.
otal Expenses	837.14	738.81	68.49	276.40	244.
Profit/(Loss) from operations before other income, finance costs and exceptional items (1-2)			750.24	3153.39	2850.
Other Income	37.36	36.52	57.15	161.09	
Profit/ (Loss) from ordinary activities before finance costs and	-1.99	3.63	3.39		136.
eceptional items (3+4)	35,37	40.15		4.79	6.:
Finance Costs	9.66		60,54	165.88	143.3
Profit/(Loss) from ordinary activities after finance costs but	9.00	9.80	12.70	36.64	43.2
fore exceptional items (5+6)  Exceptional items	25.71	30.35	47.84	129.24	100.1
Net Profit/(Loss) from ordinary activities before tax (7+8)	0	0	0	0	
Tax Expense	25.71	30.35	47.84	129,24	
	12.38	9.45		207,550	100.1
. Net Profit/(Loss) from ordinary activities after tax (9+10)	13.33		28.52	42.73	45.4
Extraordinary items (net of tax Rs. Expense 0.00Lakhs) Net ss on sale of fixed assets		20.90	19.32	86.51	54.6
Net Profit/(Loss) for the period (11+12)	3,9	. 0	0	3.90	
Share of Profit/(Loss) of associates *	9.43	20.90	40.00	548.540	
Minority Interest*	0	0	19.32	82.61	54.63
Net Profit/(Loss) after taxes, minority interest and charge	0	0	0	0	(
110 (1058) of associates (13+14+15)	9.43	20.90	19.32	0	
Paid up equity share capital (Face Value of the Share Rs.10/- each)	24.70	24.70		82.61	54.63
Reserve excluding Revaluation Reserves as per balance sheet of rious accounting year			24.70	24.70	24.70
Earnings Per Share (before extraordinary items) (of D. 10)	-	-	-	833,35	751.91
(not annualised):					
Basic	3.82			P	
Diluted	3.82	8.46	7.82	33.45	22.12
Earnings Per Share (after extraordinary items) (of Rs.10/- ) (not annualised):	5.02	8.46	7.82	33.45	22.12
Basic					
Diluted	3.82	8.46	7.82	22.48	
	3,82	8.46	7.82	33.45	22.12

1. The Company is having only one business activity so the segment reporting under AS-17 is not required.

2. The above result were reviewed by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 20.05.2017. The Statutory Auditor have conducted the statutory audit of the same.

Figures of previous periods were re-grouped/re-classified wherever necessary to confirm to the periods of current periods.

Place: Ludhiana Date: 22/05/2017



Verified Id No. 377613966

on Behalf of the Board Kumar Autocast Limited

RN: 004462N

Arun Kumar Sood Managing Director

DIN:00685937

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



### **KUMAR AUTO** ST LIMITED



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### KUMAR AUTOCAST LIMITED

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Standalone Statement of Assets & Liabilities	Half year ended on	(In Laki	
raticulars	31.03.2017	Half year Ended on	
A EQUITY & LIABILITIES	2100.2017	31.03.2016	
1. Shareholders Fund			
(a) Share Capital			
(b) Reserves & Surplus	24.70	24.7	
(c) Money Received against shares warrants	833.35	751.9	
Sub Total - Shareholders Fund	-	-	
2. Share application money pending allotment	858.05	776.6	
3. Willority Interest*	-	-	
4. Non current Liabilities	-		
(a) Long-Term Borrowings			
b) Deffered Tax Liabilities	78.66	36.0	
c)Other Long term Liabilities	27.59	21.0	
d) Long - term provisions	-	-110	
oub - total Non current Liabilities	-	_	
. Current Liabilities	106.25	57.1	
a) Short-term borrowings		5,12	
o) Trade Payables	250.22	420.23	
c) Other Current Liabilities	195.65	183.19	
l) Short term provisions	229.66	155.00	
ub Total-Current Liabilities	36.19	30.52	
OTAL-EQUITIES & LIABILITIES	711.72	788.94	
ASSETS	1,676.02	1,622.66	
Non Current Assets		2,022,00	
) Fixed Assets			
) Goodwill on Consolidation*	362.61	285.05	
Non Current Investments	-	-	
Deffered Tax Assets (net)	-	•	
Long-term loans & advances	-		
Other- Non current assets	53.45	53.45	
b Total- Non current assets	-	-	
Current Assets	416.06	338.50	
Current Investment		550.50	
Inventories			
Trade Receivables	120.36	96.71	
Cash & cash Equivalents	942.57	1,054.39	
Short Term loans & Advances	94.41	72.50	
Other Current Assets	102.62	60.56	
O Total - Current Assets		00.30	
al-Assets	1,259.96	1,284.16	
	1,676.02	1,622.66	

For Kumar Autoçast Limited

(Managing Director) DIN: 00685937



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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 2017-18 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

(Managing Director)

DIN: 00685937

CIN: L27101PB1985PLC006100



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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	31.03.2017
	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)
8	Auditor of Company	For Vinay & Associates Chartered Accountains OCIA
		Vinay Kumar Srivastina 82988 (M.No 082988) Partner
	Audit Committee Chairman	humen
		Jatinder Malik (Independent Director)

Verified Id No. 377613966