

VINAY & ASSOCIATES

एक कदम स्वच्छता की ओर

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

Limited Review Report for the quarter ended 30.06.2017

To,

The Board of Directors Kumar Autocast Limited C-179, Phase VI, Focal Point Ludhiana-141010, Punjab

Sub: Limited Review Report

Sir,

We have reviewed the accompanying statement of unaudited financial results of **Kumar Autocast Limited** for the period ended on 30th June, 2017. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements 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 financial statements are free of material misstatement. 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/S Vinay & Associates

Chartered Accountants

Firm Regn No. 004462N

Vinay K. Shrivastva, Brook Membership No: 82988

Date: 11.08.2017
Place: Ludhiana

Res:- 330 - F, S.B.S. Nagar, Pakhowal Road, LUDHIANA - 141002. Phone: 0161-2560918, Mobile: 98140-23203

KUMAR AUTOCAST LIMITED

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

Unaudited Standalone Financial Results for the Quarter ended 30.06.2017

	Unaudited Standarder Financial Results to the Company (Amo							
.No.	Particulars	30.06,2017	31.03.2017	30.06.2016 (Audited)	30.06.2017 (Unaudited)	30.06.2016 (Audited)	YEAR ENDED 31.03.2017 (Audited)	
		(Unaudited)	(Audited)	(Muditeu)	with a large set	Parenta a T		
a)) Net Sales/Income from operations	684.64	874.50	802.56	684.64	802.56	3314.48	
	net of excise duty)					7 - 7 - 7		
) Other operating income	20121	874.50	802.56	684.64	802.56	3314.4	
	Total Income from operations (net)	684.64	874.30	802.20			1076.6	
	Expenses	398.84	537.18	445.82	398.84	445.82	1876.6	
	Cost of Materials consumed D. Purchase of Stock-in-trade					-	2 - A 100 10 1 14 15	
c	c) Changes in inventories of finished goods, work in progress and stock in	-18.71	-30.60	15.35	-18.71	15.35	-22.1	
	Trade		102.22	90.86	92.26	90.86	391.0	
d	d) Employee benefits expense	92.26	103.33				38.5	
le	e) Depriciation and amortisation expense	10.31	7.30	9.00	10.31	9.00	36.3	
1	f) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)						592.8	
	i) Power and Fule	127.03	133.89	153.61	127.03	153.61	276.4	
_	ii) Other Expenditure	68.89	86.04	60.63	68.89	60.63		
	Total Expenses	678.62	837.14	775.27	678.62	775.27	3153.3	
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	6.02	37,36	27.29	6.02	27.29	161.0	
		1.31	(1.99)	1.63	1.31	1.63	4.7	
	Other Income	1.51	117 11 824	1,240.11, 340.4x	- 19 ja oli agisili ili kansilik			
	Profit/ (Loss) from ordinary activities before finance costs and exceptional item (3+4)	7.33	35.37	28.92	7.33	28.92	165.8	
	Finance costs	6.55	9.66	8.87	6.55	8.87	36.0	
7	Profit/ (Loss) from ordinary activities after finance costs but	0.78	25.71	20.05	0.78	20.05	129.	
	before exceptional items (5 <u>+6</u>)	0	0	0	0	0		
	Exceptional items				0.78	20.05	129.	
	Profit/ (Loss) from Ordinary Activities before tax (7+8)	0.78	25.71	20.05				
	Tax Expense	0.20	12.38	5.98	0.20	5.98	42.	
11	Net Profit/ (Loss) from ordinary activities, after Tax (9±10)	0.58	13.33	14.07	0.58	14.07	86.	
12	Extraordinary items (Net of tax		3.90				3.	
13	expense) Net Profit / (Loss) for the period (11	0.58	9.43	14.07	0.58	14.07	82.	
	+ 12) Share of Profit / (loss) of associates *		# 0 PA PARE -		-			
			Belles All Espir					
16	Minority Interest* Net Profit / (Loss) after taxes, minority interest and share of profit	0.58	9.43	14.07	0,58	14.07	82.	
17	/ (loss) of associates (13 ± 14 ± 15) * Paid - up equity share capital (Face	2,470,000.00	2,470,000.00	2,470,000.00	2,470,000.00	2,470,000.00	2,470,000	
18	Value of Rs. 10/- each) Reserve excluding Revalution Reserves as per balance sheet of previous accouting year		•	•	•	•	833.	
19(i)	Earnings Per Share (before extraordinary items) (of Rs. 10/-each) (not annualised):) 33	
N. S.	(a) Basic	0.23	3.82	5.70	0.23	5.70		
We fill	(b) Diluted	0.23	3.82	5.70	0.23	3.70	33	
19(ii)	Earnings Per Share (after extraordinary items) (of Rs. 10/-each) (not annualised):							
			2.00	5.70	0.23	5.7	0 33	
	(a) Basic	0.23	3.82	3.70	0.23	5.7	0 33	

i) 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 11 August, 2017.

ii) 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 Obligation and Disclosure Requirements) Regulations, 2015.

iii) Figures have been regrouped wherever necessary.

Place : Ludhiana Date : 11/08/2017

RN: 004462N M.N 82988

le Time Director DIN:00685585