## ashwani & associates chartered accountants

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Limited Review Report for the quarter ended 30.09.2017

To,

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

Sir.

We have reviewed the accompanying statement of unaudited financial results of Kumar Autocast Limited for the period ended on 30th September, 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 Ashwani & Associates

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FRN:000497N

Membership No: 097549

Date: 09.11.2017 Place: Ludhiana

## 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 30.09.2017

S.No. 1	Particulars  Income from Operations  a) Net Sales/Income from operations	30.09.2017 (Unaudited)	30.06.2017	30.09.2016	30.09.2017	30.09.2016	YEAR ENDED
			(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	31.03.2017 (Audi
2	a) Net Sales/Income from operations			,	(onnunitu)	(Addited)	
2							
2	(net of excise duty) b) Other operating income	928.53	684.64	862.09	1613,17	1664.65	3314
2	Total Income from operations (net)	928,53	684.64	862.09	1,613.17	1,664.65	3314
7000	Expenses						
	a Cost of Materials consumed	534.17	398.84	440.05	933.01	885,87	1876
	b. Purchase of Stock-in-trade				700,01		10/0
	c) Changes in inventories of finished goods, work in progress and stock in Trade	(15:72)	-18.71	13.37	-34.43	28.72	-22
	d) Employee benefits expense	108.43	92.26	102.41	200.69	193.27	201
	e) Depriciation and amortisation expense	10.85	10.31	10.25	21.16	193.27	391
	f) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)						- 34m v 12.
	i) Power & Fuel	144.93	127.03	166.08	271.06	210.60	
	ii) Other Expenditure	80.84	68.89	70.01	271.96 149.73	319.69	592.8
	Total Expenses	863.50	678.62	802.17	1542.12	130.64	276.
	Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	65.03	6.02	59.92	71.05	1577.44 87.21	3153.
4	Other Income	1.14					
5	Profit (Loss) from ordinary activities before finance costs and	66.17	1.31	1.52	2.45	3.15	4.7
	exceptional item (3±4)		7.33	61.44	73.50	90.36	165.88
		7.88	6.55	8.31	14.43	17.18	36.6
a	Profit (Loss) from ordinary activities after finance costs but before exceptional items (5+6)	58.29	0.78	53.13	59.07	73.18	129.2
	Exceptional items	0.00.	. 0	0.00			
9 P	rofit (Loss) from Ordinary			0.00	. 0	0	
A	activities before tax (7+8)	58,29	0.78	53.13	59.07	73.18	129.2
	ax Expense	13.80	0.20	14.92			129.2
N a	let Profit/ (Loss) from ordinary ctivities, after Tax (9±10)	44.49	0.58	38.21	14.00 45.07	20.90 52.28	42.73 86.51
ex	Extraordinary items (Net of tax xpense)					-	
13 N	et Profit / (Loss) for the period (11						3.90
14 SI	12) hare of Profit / (loss) of associates	44,49	0.58	38.21	45.07	52.28	82.61
15 30							
	linority Interest*						the desired
mi	et Profit / (Loss) after taxes, inority interest and share of profit loss) of associates (13 + 14 + 15).*	44.49	0,58	38.21	45.07	52,28	82.61
7 Pa	sid - up equity share capital (Face	51,870,000.00	2,470,000.00	2,470,000.00	51,870,000.00	2,470,000,00	
8 Re	serve excluding Revalution serves as per balance sheet of evious accouting year					2,470,000.00	2,470,000.00 833.35
(i) Es	arnings Per Share (before traordinary items) (of Rs. 10/- th) (not annualised):						
(a)	Basic	0.86	0.00				
(b)	Diluted	0.86	0.23	15.47	0.87	21.17	33.45
ext	rnings Per Share (after raordinary items) (of Rs. 10/- th) (not annualised):		0.23	15.47	0.87	21.17	33.45
(a)	Basic						
	Diluted	0.86	0.23	15.47	0.87	1 21.17	22.46
5:	, ,	0.86	0.23	15.47	0.87	21.17	33.45
e above rd by the '. he Audit dited fin	results have been reviewed by Audit Core Board of Directors of the Company in the tors of the Company have carried out liminancial results in terms of Regulation 33 care been regrouped wherever necessary.	ted review of the offer	th November,	Col	Les American	THO KUMAN	

Place: Ludhiana Date: 09/11/2017

Director