

VINAY & ASSOCIATES

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

:AACFV0520C

Service Tax No. : AACFV0520CSD002

E-mail: vinayassociates_ca@yahoo.com

Limited Review Report for the quarter ended 31.12.2016

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 31st December, 2016. 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 Sociates

> FRN: 004462N M.N 82988

Firm Regn No. 004462N

Vinay K. Shrivastva, Prop. Membership No: 82988

Date: 09.02.2017 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 31.12.2016

S	.No. Particulars	21 12 2016	QUARTER ENDE		NINE MON'	THS ENDED	YEAR ENDER
-		31.12.2016 (Unaudited)	30.09.2016 (Unaudited)	31.12.2015 (Unaudited)	31.12.2016	31.12.2015	31.03.2016
H			N. T. S.	(Canadateu)	(Unaudited)	(Unaudited)	(Audited)
	a) Net Sales/Income from operations	777.0					
-	(net of excise duty)	775.33	862.09	684.90	2439.98	2190.22	5140 8 (4.5)
-	b) Other operating income				2107.70	2180.22	2987
	Total Income from operations (net						
		775.33	862.09	684.90	2,439.98	2 100 22	1
-	2 Expenses				-,107150	2,180.22	2987,
-	a Cost of Materials consumed	453.59	440.05				
	b. Purchase of Stock-in-trade	1	440,03	351.40	1339.46	1170.86	1612.
	c) Changes in inventories of finished		-				1012.
	goods, work in progress and stock in Trade	-20.29	13.37	-15.86	8.43	0.79	t.
	d) Employee benefits expense	94.47	102.41				
	e) Depriciation and amortisation		102.41	104.94	287.74	285.87	383.5
	expense	12.04	10.25	12.23			303,:
	f) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)			12.23	31.29	28.21	31.5
	a) Power and Fule	139.28	166.00		L	The state of the s	
	b) Other Expenditure	59.72	166.08	144.66	458.97	438.75	576.5
	Total Expenses		70.01	61.60	190.36	176.07	
. 3		738,81	802.17	658.97	2,316.25		244.5
	Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	36.52	59.92	25.93	123.73	2,100.55 79.67	2850.7 136.8
4	- moonic	3.63	1.52				
5	Profit/ (Loss) from ordinary	Service Service	1.32	1.15	6.78	3.18	6.57
	activities before finance costs and	40.15	61.44				0.57
-	exceptional item (3+4)	10.10	01.44	27.08	130.51	82.85	143.39
6	Finance costs	9.80	0.21				143.39
7	Profit/ (Loss) from ordinary	2.00	8.31	11.76	26.98	30.58	42.00
	activities after finance costs but					30.36	43.28
	before exceptional items (5+6)	30.35	53.13	15.32	102.52		
		ALL CHARLES			103.53	52.27	100.11
8	Exceptional items		THE RESERVE				
9	Profit/ (Loss) from Ordinary	GALLEY TO SEE THE		-	-	-	_
	Activities before tax (7+8)	30.35	53.13	15.32	103.53		177
10	Tax Expense	9.45	14.92			52.27	100.11
11	Net Profit/ (Loss) from ordinary		14.92	5.56	30.35	16.96	45.48
12	activities, after Tax (9±10)	20,90	38.21	9.76	73.18	35.31	54.63
12	Extraordinary items (Net of tax						
	expense)	-					
13	Net Profit / (Loss) for the period (11					-	-
	+ 12)	20.90	38.21	9.76	F2.40		
14	Share of D. C. / C.	Total Total		2.70	73.18	35.31	54.63
	Share of Profit / (loss) of associates *						
5	Minority Interest*				-	-	
6	Net Profit / (Loss) after taxes,	-	-		-		
						-	
	minority interest and share of profit	20.90	38.21	0.75			
	/ (loss) of associates (13 ± 14 ± 15) *		50.21	9.76	73.18	35.31	54.63
7	Paid - up equity share capital (Face				0.13		
	Value of Rs. 10/- each)	2,470,000.00	2,470,000.00	2 450 000 00	The second second second		
	Reserve excluding Revalution		2,470,000.00	2,470,000.00	2,470,000.00	2,470,000.00	2,470,000.00
8	Reserves as per balance sheet of		Tax and the same of the same o				-/3.7,777.000
	previous accouting year		-	-			The page to the later
i)	Earnings Per Share (before				134 5 1		751.91
	extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	0.46					
	(b) Diluted	8.46	15.47	3.95	29.63	14.30	20.12
	Earnings Per Share (after	8.46	15.47	3.95	29.63	14.30	22.12
	extraordinary items) (of Rs. 10/- each) (not annualised):				23.65	14.30	22:12
((a) Basic					- 1	1.00
	b) Diluted	8.46	15.47	3.95	29.63	14.00	
-11	-, - anteu	8.46	15.47	3.95	29.63	14.30	22.12
				3.73	29.03	14.30	22.12
efho.	ove results have been reviewed by Audit Cor				1	14.30	22.12

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

iii) Figures have been regrouped wherever necessary.

Place: Ludhiana Date: 9/02/2017

LUDHIANA FRN: 004462N M.N. 82988

Ajay kumar Sood tole Time Director DIN:00685585

KUMAR AUTOCAST LIMITED

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Contact No. 0161-2671428, CIN: L27101PB1985PLC006100

Unaudited Standalone Financial Results for the Quarter ended 31.12.2016

S.No	o. Particulars		QUARTER ENDED		NINE MONTHS ENDED		Amount Rs. In L. YEAR ENDE
1	- Mileulius	31.12.2016 (Unaudited)	30.09,2016 (Unaudited)	31.12.2015 (Unaudited)	31.12.2016 (Unaudited)	31.12.2015	31.03.2016
1	Income from Operations				(onaudited)	(Unaudited)	(Audited)
	a) Net Sales/Income from operations	775.33			- 184		42
	(net of excise duty) b) Other operating income	775.33	862.09	684.90	2439.98	2180.22	298
	Total Income from operations (net)					E to the last	
2		775.33	862.09	684.90	2,439.98	2,180.22	2987
-	Expenses a Cost of Materials consumed	452.50			7 Fe 1 7 V		
	b. Purchase of Stock-in-trade	453.59	440.05	351,40	1339.46	1170.86	1612
	c) Changes in inventories of finished goods, work in progress and stock in Trade	-20.29	13.37	-15.86	8.43	0.79	
	d) Employee benefits expense	94.47	102.41	10101	2.5		1.
	e) Depriciation and amortisation	12.04	ere of the second	104.94	287.74	285.87	383.
	f) Other expenses(Any item exceeding	12.04	10.25	12.23	31.29	28.21	31.
	10% of the total expenses relating to continuing operations to be shown separately)						
	a) Power and Fule	139.28	166.08	144.66	459.07		of the State
	b) Other Expenditure	59.72	70.01	61.60	458.97 190.36	438.75	576.
3	Total Expenses	738.81	802.17	658.97	2,316.25	176.07 2,100.55	244.5
	Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	36.52	59.92	25.93	123.73	79.67	2850.7 136.8
5	Other Income	3.63	1.52	1.15	6.70		200
	Profit/ (Loss) from ordinary activities before finance costs and exceptional item (3+4)	40.15	61,44	27.08	6.78	3.18 82.85	143.39
6	Finance costs	9.80	8.31				140.03
	Profit/ (Loss) from ordinary activities after finance costs but before exceptional items (5±6)	30,35	53.13	11.76	26.98	30.58 52.27	43.2
9	Exceptional items Profit/ (Loss) from Ordinary Activities before tax (7+8)	30.35				32.21	100.1
0	Tax Expense	9.45	53.13	15.32	103.53	52,27	100.11
1 1	Net Profit/ (Loss) from ordinary activities, after Tax (9±10)	20.90	14.92 38.21	9.76	30.35	16.96	45,48
2 e	Extraordinary items (Net of tax expense)		_	3.76	73.18	35.31	54.63
3 N	Net Profit / (Loss) for the period (11	20.90	20.04		-	- 1	
4	Share of Profit / (loss) of associates *	20.50	38.21	9.76	73.18	35,31	54.63
_		1.5		-	- '		
6 N	Minority Interest* let Profit / (Loss) after taxes, ninority interest and share of profit	-	-	-	-		-
11	(loss) of associates (13 ± 14 ± 15) *	20.90	38.21	9.76	73.18	35,31	54.63
V	aid - up equity share capital (Face alue of Rs. 10/- each)	2,470,000.00	2,470,000.00	2,470,000.00	2,470,000.00	2,470,000.00	0.400
Re	eserve excluding Revalution eserves as per balance sheet of evious accouting year				-,,	2,470,000,00	2,470,000.00
) E	arnings Per Share (before traordinary items) (of Rs. 10/- ch) (not annualised):						751:91
	Basic	8.46	15.40	1			
	Diluted	8.46	15.47	3.95	29.63	14.30	22.12
ext	arnings Per Share (after traordinary items) (of Rs. 10/- ch) (not annualised):	0.40	15.47	3.95	29.63	14.30	22.12
	Basic	8.46	16 40				
(b)	Diluted	8.46	15.47	3.95	29.63	14.30	22.12
		v. 10	13 471	3.95	29.63		24.14

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

iii) Figures have been regrouped wherever necessary.

Place : Ludhiana Date : 9/02/2017

FRN: 004462N M.N. 82988

Aja Jumar Sood Le Time Director DIV:00685585