

LIMITED REVIEW REPORT FOR THE QUARTER ENDED 31.12.2017

Review Report to
The Board of Directors
Kumar Autocast Limited

Sir,

We have reviewed the accompanying statement of unaudited financial results of **Kumar Autocast Limited** for the period ended on 31st December, 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
Chartered Accountants

Firm Regn. No. 000497N


Aditya Kumar
Partner
Membership No: 506955

Date: 09.02.2018

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 31.12.2017

S.No.	Particulars	(Amount In Rs.)					
		QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31.12.2017 (Unaudited)	30.09.2017 (Unaudited)	31.12.2016 (Unaudited)	31.12.2017 (Unaudited)	31.12.2016 (Audited)	31.03.2017 (Audited)
1	Income from Operations						
	a) Net Sales/Income from operations (net of excise duty)	932.28	928.53	775.33	2545.45	2439.98	3314.48
	b) Other operating income						
	Total Income from operations (net)	932.28	928.53	775.33	2,545.45	2,439.98	3314.48
2	Expenses						
	a) Cost of Materials consumed	513.33	534.17	453.59	1446.34	1339.46	1876.64
	b) Purchase of Stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work in progress and stock in Trade	36.44	-15.72	-20.29	2.01	8.43	-22.17
	d) Employee benefits expense	105.42	108.43	94.47	306.11	287.74	391.07
	e) Depreciation and amortisation expense	10.14	10.85	12.04	31.30	31.29	38.59
	f) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)						
	i) Power & Fuel	134.12	144.93	139.28	406.08	458.97	592.86
	ii) Other expenses	97.79	80.84	59.72	247.52	190.36	276.40
	Total Expenses	897.24	863.50	738.81	2,439.36	2,316.25	3,153.39
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	35.04	65.03	36.52	106.09	123.73	161.09
4	Other Income	3.23	1.14	3.63	5.68	6.78	4.79
5	Profit/ (Loss) from ordinary activities before finance costs and exceptional item (3+4)	38.27	66.17	40.15	111.77	130.51	165.88
6	Finance costs	9.97	7.88	9.80	24.40	26.98	36.64
7	Profit/ (Loss) from ordinary activities after finance costs but before exceptional items (5+6)	28.30	58.29	30.35	87.37	103.53	129.24
8	Exceptional items	0	0	0	0	0	0
9	Profit/ (Loss) from Ordinary Activities before tax (7+8)	28.30	58.29	30.35	87.37	103.53	129.24
10	Tax Expense	5.90	13.80	9.45	19.90	30.35	42.73
11	Net Profit/ (Loss) from ordinary activities, after Tax (9+10)	22.40	44.49	20.90	67.47	73.18	86.51
12	Extraordinary items (Net of tax expense)	-	-	-	-	-	3.90
13	Net Profit / (Loss) for the period (11 + 12)	22.40	44.49	20.90	67.47	73.18	82.61
14	Share of Profit / (loss) of associates *	-	-	-	-	-	-
15	Minority Interest*	-	-	-	-	-	-
16	Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15) *	22.40	44.49	20.90	67.47	73.18	82.61
17	Paid - up equity share capital (Face Value of Rs. 10/- each)	51,870,000.00	51,870,000.00	2,470,000.00	51,870,000.00	2,470,000.00	2,470,000.00
18	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	833.35
19(i)	Earnings Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	0.43	0.86	8.46	1.30	29.63	33.45
	(b) Diluted	0.43	0.86	8.46	1.30	29.63	33.45
19(ii)	Earnings Per Share (after extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	0.43	0.86	8.46	1.30	29.63	33.45
	(b) Diluted	0.43	0.86	8.46	1.30	29.63	33.45

Notes:

- 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 9th February, 2018.
- 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 : 09/02/2018

For Kumar Autocast Limited
 M. Kumar Sood
 Whole Time Director
 DIN:0685585