

KUMAKA INDUSTRIES LIMITED

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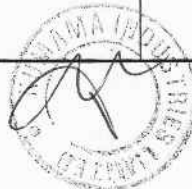
Website : www.kumakaindustries.com E-mail address : secretarial@kumakaindustries.com

PART I : Statement of unaudited results for quarter ended 30th June 2017

Sr. No.	Particulars	QUARTER ENDED	
		Unaudited 30.06.2017	Unaudited 30.06.2016
1	Income from operations		
	a) Net Sales / Income from Operations	-	
	b) Other Income	1.64	0.07
	Total Operating Income (a+b)	1.64	0.07
2	Expenses		
	a) Cost of Materials Consumed	-	-
	b) Purchases of Stock -in -trade	-	-
	c) Changes in Inventories of finished goods, work in progress and stock in trade	-	-
	d) Employees benefit expenses	3.56	0.68
	e) Finance Cost	2.51	0.02
	f) Depreciation & amortisation expense	-	-
	g) Other Expenditure	7.68	3.54
	g) Total Expenses (a to f)	13.76	4.24
3	Profit/(Loss) from Operations before Other Income, Finance Cost and Exceptional Items (1-2)	-12.11	-4.17
4	Exceptional Items	-	-
5	Profit (+)/Loss (-) from Ordinary Activities before Tax (3+4)	-12.11	-4.17
6	Tax Expense - Current Year	-	-
7	Net Profit (+) / Loss (-) From Ordinary Activities after Tax (5-6)	-12.11	-4.17
8	Extra Ordinary Items (Net of Tax expense Rs _____ Lacs)	-	-
9	Net Profit (+) / Loss (-) for the period (7+(-)8)	-12.11	-4.17
10	Other Comprehensive Income (OCI)		
	(i) Items that will not be reclassified to Statement of Profit and Loss	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-
	Total Other Comprehensive Income	-	-
11	Total Comprehensive Income for the year (9+10)	-12.11	-4.17
12	Paid up Equity Share Capital (of Re 1/-each)	1,208.56	1,208.56
13	Reserves excluding Revaluation Reserves	-	-
14	EPS (in Rs) before & after Extraordinary Items (not annualised) - Basic & Diluted	(0.10)	(0.03)

PART II: SELECT INFORMATION FOR THE QUARTER ENDED 30TH JUNE, 2017

A PARTICULARS OF SHAREHOLDING			
1	Public shareholding		
	- Number of shares	15,03,475	15,03,475
	- Percentage of shareholding	12.44%	12.44%
2	Promoters & Promoter Group Share holding		
	a) Pledged/Encumbered		
	Number of Shares	-	-
	% on Promoters & Promoter Group Share holding	-	-
	% on Total Share Capital of the Company	-	-
	b) Non Encumbered		
	Number of Shares	1,05,82,150	1,05,82,150
	% on Promoters & Promoter Group Share holding	100.00%	100.00%
	% on Total Share Capital of the Company	87.56%	87.56%
	Particulars	3 Months ended 30th June,2017	
B	INVESTOR COMPLAINTS		
	Pending at the beginning of the quarter	NIL	
	Received during the quarter	NIL	
	Disposed of during the quarter	NIL	
	Remaining unresolved at the end of the quarter	NIL	



- 1 The above results have been reviewed by the Audit Committee and are approved by the Board of Directors of the Company at their meeting held on December 13,2017 and have been subjected to limited review by the statutory auditors of the company. The Ind AS compliant corresponding figures for the Quarter ended June 30,2016 have not been subjected to limited review. However the Company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
- 2 The Company adopted Indian Accounting Standards ("Ind AS") from April 1,2017 and accordingly above standalone financial result have been prepared in accordance with the recognition and measurement principles laid down in the Ind As 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act,2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India (SEBI). The format for unaudited financial results as prescribed in SEBI's circular CIR/CFD/CMD/15/2015 dated November 30,2015 has been modified to comply with the requirements of SEBI's circular dated July 5,2016, Ind AS and Schedule III (Division II) to the Companies Act,2013. The Ind AS Compliant standalone financial results for the corresponding quarter ended June 30,2016 have been accordingly restated. Reconciliation of Net Profit/(Net Loss) for corresponding quarter ended June 30,2016 between previous Indian GAAP and IND AS is as under:

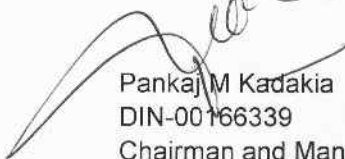
Nature of Adjustment	Quarter Ended 30.06.2016
Net profit/(loss) as per previous Indian GAAP	(4.17)
Add(Less): Adjustment in Statement of Profit & Loss Account	-
Actuarial Gain/ Loss on Employee Defined Benefit Plan	-
Deferred Tax	-
Others	-
Total	(4.17)
Net Profit before Other Comprehensive Income/Reserves as per Ind AS	-
Other Comprehensive Income	(4.17)
Total Comprehensive Income	(4.17)

- 3 The Company does not have taxable income and as such provision for current tax is not made. The company has not recognized Deferred Tax Assets.
- 4 The previous period figures have been regrouped/ re-arranged, wherever necessary, to conform with current classifications.



Place: Vadodara
Date:- 13/12/2017

For Kumaka Industries Limited


Pankaj M Kadakia
DIN-00166339
Chairman and Managing Director



Prakkash Muni & Associates

CHARTERED ACCOUNTANTS

Independent Auditors' Review Report on Review of Interim Financial Results

To The Board of Directors of Kumaka Industries Limited

We have reviewed the accompanying Statement of Unaudited Financial Results of **Kumaka Industries Limited for the quarter ended 30th June 2017**, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5 July 2016. We have not performed a review, as stated in Note:1 of the figures relating to the corresponding previous quarter ended 30th June 2016 including reconciliation of the net profit for the quarter ended 30th June 2016 between the previous GAAP and Indian Accounting Standards (IND AS), as reported in this statement.

This Statement which is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the IND AS 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' 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 an analytical procedure applied to financial data and thus provides 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, prepared in accordance with the aforesaid IND AS and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5 July 2016. including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For PRAKKASH MUNI & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO. 111792W**

**PRAKASH R. MUNI
PARTNER
M. No. 30544**



Place: Mumbai

Date: 13th December 2017