

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 30th SEPTEMBER, 2019									
Sr. No.	Particulars	QUARTER ENDED		HALF YEAR ENDED		(Rs. in Lacs except EPS)		YEAR ENDED	Audited
		Unaudited	Unaudited	Unaudited	Unaudited				
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	30.09.2018		31.03.2019
	Continuing Operations								
1	Income from operations								
	a) Net Sales / Income from Operations	2.55	2.55	2.05	5.10	4.10		12.23	
	b) Other Income	0.91	1.69	0.81	2.60	1.83		8.30	
	Total Operating Income (a+b)	3.47	4.24	2.86	7.71	5.93		20.53	
2	Expenses								
	a) Cost of Material 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	2.56	3.84	3.38	6.40	7.05		14.74	
	e) Finance Cost	-0.06	0.07	3.22	0.00	3.26		3.37	
	f) Depreciation & amortisation expense	0.23	0.22	0.23	0.45	0.45		0.89	
	g) Other Expenditure	3.94	2.55	18.04	6.49	21.91		39.73	
	g) Total Expenses (a to f)	6.66	6.68	24.87	13.34	32.68		58.73	
3	Profit/(Loss) from Operations before Exceptional Items (1-2)	-3.19	-2.44	-22.01	-5.63	-26.75		-38.20	
4	Exceptional Items	-	-	-8.40	-	-8.40		-16.25	
5	Profit (+)/Loss (-) from Ordinary Activities before Tax (3+4)	-3.19	-2.44	-30.41	-5.63	-35.15		-54.45	
6	Tax Expense - Current Year	-	-	-	-	-		-	
7	Net Profit (+) / Loss (-) From Ordinary Activities after Tax (5-6)	-3.19	-2.44	-30.41	-5.63	-35.15		-54.45	
8	Extra Ordinary Items (Net of Tax expense Rs. Lacs)	-	-	-	-	-		-	
9	Net Profit (+) / Loss (-) for the period (7+(-)8)	-3.19	-2.44	-30.41	-5.63	-35.15		-54.45	
10	Other Comprehensive Income (OCI)								
	(i) Items that will not be reclassified to Statement of Profit and Loss								
	(a) Changes in Revaluation surplus	-	-	-	-	-		-	
	(ii) Income tax relating to items that will not be reclassified to profit	-	-	-	-	-		-	
	Total Other Comprehensive Income	-	-	-	-	-		-	
11	Total Comprehensive Income for the year (9+10)	-3.19	-2.44	-30.41	-5.63	-35.15		-54.45	
12	Paid up Equity Share Capital (of Rs.10/-each)	1,208.56	1,208.56	1,208.56	1,208.56	1,208.56		1,208.56	
13	Reserves excluding Revaluation Reserves								
14	EPS (in Rs.) before & after Extraordinary Items (not annualised)	-0.03	-0.02	-0.25	-0.05	-0.29		-0.45	
	- Basic & Diluted								

Notes:

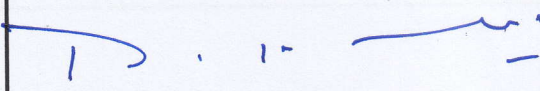
- 1 The above unaudited results for the quarter 30th September, 2019 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company at its meeting held on October 23, 2019.
- 2 The Company does not have taxable income and as such provision for current tax is not made. The company has not recognized Deferred Tax Assets.
- 3 Exceptional Items includes loss on sale of Fixed assets of Ankleswar unit, Land revenues paid and Labour settlement cost paid.
- 4 The previous period figures have been regrouped/ re-arranged, wherever necessary, to conform with current classifications.

Place: Mumbai

Date: 23/10/2019

For Kamnaka Industries Limited

Mr. Pankaj M. Kadakia
Managing Director

STATEMENT OF ASSETS AND LIABILITIES		
	(Rs. In Lacs)	
Particulars	As at September 30,2019	As at Mar 31,2019
ASSETS		
1)Non-Current Assets		
(a) Property, Plant and Equipment	1,466.77	1,457.92
(b) Financial Assets		
(i) Investment	0.83	0.83
(ii) Other Financial Assets	145.57	145.04
(iii) Loans Receivables	0.42	-
(c) Income Taxes	6.07	6.39
(d) Other Non Current Assets	6.29	6.29
Total Non Current Assets	1,625.95	1,616.48
Current Assets		
(a) Inventories	-	-
(b) Financial Assets		
(i) Trade Receivables	6.17	6.81
(ii) Cash and Cash Equivalents	2.21	3.37
(iii) Other Bank Balances	55.59	62.09
(iii) Other Financial Assets	0.80	0.80
(c) Other Current Assets	757.54	757.51
Total Current Assets	822.30	830.58
TOTAL ASSETS	2,448.25	2,447.06
EQUITY AND LIABILITIES		
Equity		
(a) Share Capital	1,208.56	1,208.56
(b) Other Equity	662.79	668.42
Total Equity	1,871.35	1,876.98
Liabilities		
Current Liabilities		
Other Current Liabilities	576.90	570.08
Total Current Liabilities	576.90	570.08
TOTAL LIABILITIES	2,448.25	2,447.06
For Kumaka Industries Limited		
		
Mr. Pankaj M. Kadakia		
Managing Director		
Date: 23/10/2019		
Place: Mumbai		



SCA AND ASSOCIATES

Chartered Accountants

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Independent Auditors' Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review report to
The Board of Directors
Kumaka Industries Limited**


We have reviewed the accompanying Statement of Unaudited Financial Results of **Kumaka Industries Limited (the 'Company')** for the quarter 30th September 2019, and year to date from April 01, 2019 to September 30, 2019 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended, Attention is drawn to the fact that the figures for net cash outflow for the corresponding period from April 01, 2018 to September 30, 2018, as reported in these unaudited financial result have been approved by the Board of Directors of the Company, but have not been subjected to review.

This Statement which is the responsibility of the Company's Management and approved by the Company's 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 there under 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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 recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For SCA AND ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO. 101174W**


**Shivratn Agarwal
PARTNER
M. No. 104180**



UDIN: 19104180AAAAFX9932

**Place: Mumbai
Date: 23rd October 2019**