

KUMAKA INDUSTRIES LIMITED
CIN - L99999MH1973PLC016315

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST DECEMBER, 2019

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST DECEMBER, 2019									
Sr. No.	Particulars	QUARTER ENDED				NINE MONTH ENDED		(Rs. in Lacs except EPS)	
		Unaudited 31.12.2019	Unaudited 30.09.2019	Unaudited 31.12.2018	Unaudited 31.12.2019	Unaudited 31.12.2018	Audited 31.03.2019		
	Continuing Operations								
1	Income from operations								
	a) Net Sales / Income from Operations	2.58	2.55	2.07	7.68	6.17	12.23		
	b) Other Income	0.64	0.91	3.55	3.24	5.38	8.30		
	Total Operating Income (a+b)	3.22	3.47	5.63	10.92	11.55	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	0.84	2.56	3.92	7.24	10.98	14.74		
	e) Finance Cost	0.00	-0.06	0.09	0.01	3.35	3.37		
	f) Depreciation & amortisation expense	0.23	0.23	0.23	0.68	0.68	0.89		
	g) Other Expenditure	8.51	3.94	12.11	15.00	34.03	39.73		
	g) Total Expenses (a to f)	9.58	6.66	16.36	22.92	49.03	58.73		
3	Profit/(Loss) from Operations before Exceptional Items (1-2)	-6.37	-3.19	-10.73	-12.00	-37.48	-38.20		
4	Exceptional Items	-	-	-7.85	-	-16.25	-16.25		
5	Profit (+)/Loss (-) from Ordinary Activities before Tax (3+4)	-6.37	-3.19	-18.58	-12.00	-53.73	-54.45		
6	Tax Expense - Current Year	-	-	-	-	-	-		
7	Net Profit (+)/ Loss (-) From Ordinary Activities after Tax (5-6)	-6.37	-3.19	-18.58	-12.00	-53.73	-54.45		
8	Extra Ordinary Items (Net of Tax expense Rs. Lacs)	-	-	-	-	-	-		
9	Net Profit (+)/ Loss (-) for the period (7+(-)8)	-6.37	-3.19	-18.58	-12.00	-53.73	-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	-6.37	-3.19	-18.58	-12.00	-53.73	-54.45		
11	Total Comprehensive Income for the year (9+10)	-6.37	-3.19	-18.58	-12.00	-53.73	-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)								
	- Basic & Diluted	-0.05	-0.03	-0.15	-0.10	-0.44	-0.45		

Notes:

- 1 The above Unaudited results for the quarter 31st December, 2019 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company at its meeting held on February 07, 2020.
- 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 Andhwar unit, Land revenues paid and Labour settlement cost paid.
- 4 The previous period figures have been regrouped/ re-arranged, wherever necessary, in with current classifications.

Place: Mumbai
Date: 7th February, 2020



For Kumaka Industries Limited
Mr. Pankaj M. Kadakia
Managing Director

KUMAKA INDUSTRIES LIMITED
CIN- L99999MH1973PLC016315
Cash Flow Statement for the period ended 31st December, 2019

(Rs.)

Particulars	Year Ended 31st December, 2019	Year Ended 31st March, 2019
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before Tax	(1,199,909)	(5,444,797)
Adjustments for:		
Interest received	(316,436)	(830,198)
Dividend received	(5,040)	-
Interest	608	336,871
Depreciation	67,682	89,100
Operating Profit before Working Capital Changes	(1,453,095)	(5,849,024)
Adjustments for:		
(Increase)/Decrease in Inventory	56,019	(680,540)
(Increase)/Decrease in Debtors	(1,653,630)	(555,343)
(Increase)/Decrease in Other Current Assets	683,751	18,549,620
Increase/(Decrease) in Current Liabilities		
Cash generated from /(used in) operations	(2,366,955)	11,464,713
Direct Taxes paid	27,892	(271,557)
Cash Flow from Operating Activities	(2,339,063)	11,193,156
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase of Fixed assets	(929,800)	(8,897,811)
(Increase)/Decrease in Fixed Deposits	2,703,500	(3,100,000)
Interest received	316,436	750,629
Dividend received	5,040	-
Net Cash used in Investing Activities	2,095,176	(11,247,182)
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Interest paid	(608)	(336,871)
Net Cash Generated from Financing Activities	(608)	(336,871)
Net Increase in Cash & Cash Equivalents (A+B+C)	(244,497)	(390,896)
Cash & Cash Equivalents (Opening)	337,318	728,213
Cash & Cash Equivalents (Closing)	92,820	337,318

For Kumaka Industries Limited

Mr. Pankaj M. Kadakia
Managing Director

Date: 7th February, 2020
Place: Mumbai



KUMAKA INDUSTRIES LIMITED
CIN - L99999MH1973PLC016315

STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lacs)

Particulars	As at December 31, 2019	As at Mar 31, 2019
ASSETS		
1) Non-Current Assets		
(a) Property, Plant and Equipment	1,466.54	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	6.12	6.39
(d) Other Non Current Assets	6.29	6.29
Total Non Current Assets	1,625.77	1,616.48
Current Assets		
(a) Inventories	-	-
(b) Financial Assets		
(i) Trade Receivables	6.25	6.81
(ii) Cash and Cash Equivalents	0.93	3.37
(iii) Other Bank Balances	35.06	62.09
(iii) Other Financial Assets	0.80	0.80
(c) Other Current Assets	773.10	757.51
Total Current Assets	816.13	830.58
TOTAL ASSETS	2,441.90	2,447.06
EQUITY AND LIABILITIES		
Equity		
(a) Share Capital	1,208.56	1,208.56
(b) Other Equity	656.42	668.42
Total Equity	1,864.98	1,876.98
Liabilities		
Current Liabilities		
Other Current Liabilities	576.91	570.08
Total Current Liabilities	576.91	570.08
TOTAL LIABILITIES	2,441.90	2,447.06

For Kumaka Industries Limited

Mr. Pankaj M. Kadakia
Managing Director

Date: 7th February, 2020
Place: Mumbai



**SCA AND ASSOCIATES**

Chartered Accountants

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Poonam Chambers, A-Wing,
Dr. Annie Besant Road, Worli,
Mumbai 400 018.
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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**

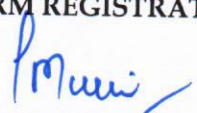
We have reviewed the accompanying Statement of Unaudited Financial Results of Kumaka Industries Limited (the 'Company') for the quarter 31st December 2019, and year to date from April 01, 2019 to December 31, 2019 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended (the "Listing Regulations").

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**


**Prakash R. Muni
PARTNER
M. No. 30544**



UDIN: 20030544AAAAAV9750

Place: Mumbai

Date: 7th February 2020