

KUMAKA INDUSTRIES LIMITED
CIN - L99999MH1973PLC016315

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 30TH JUNE, 2020

(Rs.in Lacs except EPS)

Sr. No.	Particulars	QUARTER ENDED		YEAR ENDED	
		Unaudited 30.06.2020	Audited 31.03.2020	Unaudited 30.06.2019	Audited 31.03.2020
	Continuing Operations				
1	Income from operations				
	a) Net Sales / Income from Operations	5.43	11.75	2.55	19.43
	b) Other Income	0.58	14.46	1.69	17.70
	Total Operating Income (a+b)	6.00	26.21	4.24	37.13
2	Expenses				
	a) Cost of Material consumed	1.50	1.09	-	1.09
	b) Purchases of Stock -in -trade	-	-	-	-
	c) Changes in Inventories of finished goods, work in progress and stock in trade	-	-	-	-
	d) Employees benefit expenses	3.01	1.78	3.84	9.02
	e) Finance Cost	0.00	0.04	0.07	0.04
	f) Depreciation & amortisation expense	0.65	0.55	0.22	1.23
	g) Other Expenditure	6.07	5.79	2.55	20.79
	g) Total Expenses (a to f)	11.24	9.25	6.68	32.17
3	Profit/(Loss) from Operations before Exceptional Items (1-2)	(5.23)	16.96	(2.44)	4.96
4	Exceptional Items	-	-	-	-
5	Profit (+)/Loss (-) from Ordinary Activities before Tax (3+4)	(5.23)	16.96	(2.44)	4.96
6	Tax Expense - Current Year	-	-	-	-
7	Net Profit (+) / Loss (-) From Ordinary Activities after Tax (5-6)	(5.23)	16.96	(2.44)	4.96
8	Extra Ordinary Items (Net of Tax expense Rs ____ Lacs)	-	-	-	-
9	Net Profit (+) / Loss (-) for the period (7+(-)8)	(5.23)	16.96	(2.44)	4.96
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 or loss	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-
11	Total Comprehensive Income for the year (9+10)	(5.23)	16.96	(2.44)	4.96
12	Paid up Equity Share Capital (of Rs.10/-each)	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	(0.04)	0.14	(0.02)	0.04

Notes:

- The above Un-audited results for the quarter and year ended 30th June, 2020 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company at its meeting held on July 18, 2020.
- 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.
- The previous period figures have been regrouped/ re-arranged, wherever necessary, to conform with current classifications.
- Hon'ble NCLT Mumbai bench has approved the scheme of arrangement between Kumaka Industries Limited and its Equity Shareholders on 06/07/2020. For Kumaka Industries Limited

Place: Mumbai
Date: 18th July, 2020



Mr. Pankaj M. Kadakia
Managing Director

KUMAKA INDUSTRIES LIMITED

CIN - L99999MH1973PLC016315

STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lacs)

Particulars	As at June 30,2020	As at Mar 31,2020
ASSETS		
1) Non-Current Assets		
(a) Property, Plant and Equipment	1,493.62	1,494.00
(b) Financial Assets		
(i) Investment	0.83	0.83
(ii) Other Financial Assets	147.68	147.68
(iii) Loans Receivables	-	-
(c) Income Taxes	5.52	6.26
(d) Other Non Current Assets	6.29	6.29
Total Non Current Assets	1,653.94	1,655.06
Current Assets		
(a) Inventories	-	-
(b) Financial Assets		
(i) Trade Receivables	13.13	12.24
(ii) Cash and Cash Equivalents	0.53	1.25
(iii) Other Bank Balances	29.92	29.09
(iii) Other Financial Assets	0.01	0.01
(c) Other Current Assets	767.93	768.29
Total Current Assets	811.52	810.88
TOTAL ASSETS	2,465.46	2,465.94
EQUITY AND LIABILITIES		
Equity		
(a) Share Capital	1,208.56	1,208.56
(b) Other Equity	668.15	673.38
Total Equity	1,876.71	1,881.94
Liabilities		
Current Liabilities		
Other Current Liabilities	588.32	583.64
Total Current Liabilities	588.32	583.64
TOTAL LIABILITIES	2,465.46	2,465.58

For Kumaka Industries Limited

Mr. Pankaj M. Kadakia
Managing Director

Date: 18th July, 2020

Place: Mumbai



KUMAKA INDUSTRIES LIMITED
CIN- L99999MH1973PLC016315
Cash Flow Statement for the period ended 30th June, 2020

(Rs.)

Particulars	Year Ended 30th June, 2020	Year Ended 31st March, 2020
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before Tax	(523,278)	496,134
Adjustments for:		
Interest received	(49,728)	(300,693)
Dividend received	-	(5,040)
Interest	44	4,252
Depreciation	65,078	123,007
Operating Profit before Working Capital Changes	(507,884)	317,659
Adjustments for:		
(Increase)/Decrease in Inventory	-	-
(Increase)/Decrease in Trade Receivable	(88,830)	(543,461)
(Increase)/Decrease in Other Current Assets	35,770	(1,341,774)
Increase/(Decrease) in Trade Payable	7,588	35,193
Increase/(Decrease) in Current Liabilities	468,274	1,356,364
Cash generated from / (used in) operations	(85,083)	(176,019)
Direct Taxes paid	74,153	13,507
Cash Flow from Operating Activities	(10,930)	(162,512)
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase of Property plant equipment	(27,336)	(3,730,324)
(Increase)/Decrease in Fixed Deposits	(83,000)	3,300,145
Interest received	49,728	379,662
Dividend received	-	5,040
Net Cash used in Investing Activities	(60,608)	(45,477)
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Interest paid	(44)	(4,252)
Net Cash Generated from Financing Activities	(44)	(4,252)
Net Increase in Cash & Cash Equivalents (A+B+C)	(71,582)	(212,241)
Cash & Cash Equivalents (Opening)	125,077	337,318
Cash & Cash Equivalents (Closing)	53,495	125,077

For Kumaka Industries Limited

Mr. Pankaj M. Kadakia
Managing Director

Date: 18/07/2020

Place: Mumbai





SCA AND ASSOCIATES

Chartered Accountants

501-D, 5th Floor,
Poonam Chambers, A-Wing,
Dr. Annie Besant Road, Worli,
Mumbai 400 018.
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Email : info@scaassociates.com
Website : www.scaandassociates.com

Independent Auditors' Review Report on the Quarterly 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 ended 30th June 2020, ("the Statement"), 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: 20030544AAAABL1833

Place: Mumbai

Date: 18th July 2020