



SCA AND ASSOCIATES

Chartered Accountants

501-D, 5th Floor,
Poonam Chambers, A-Wing,
Dr. Annie Besant Road, Worli,
Mumbai 400 018.
Tel.: 022-2496 0407
Email : info@scaassociates.com
Website : www.scaandassociates.com

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 and half year ended 30th September 2020 ("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 as amended ('the Listing Regulation').

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
Ramniklal Muni

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Prakash Ramniklal Muni
Date: 2020.11.07 17:10:16
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**Prakash Muni
PARTNER
M. No. 30544**

UDIN: 20030544AAAADG7986

Place: Mumbai

Date: 7th November, 2020

KUMAKA INDUSTRIES LIMITED

Reg. Office 404, Sharda Chambers, 33, Sir Vithaldas Thakarsey Marg, New Marine Lines, MUMBAI-400020
 Corp. Office 5th Floor Ramkrishna Chambers, BPC Road, Alkapuri, Vadodara-390007, Gujarat, India.
 CIN NO. L99999MH973PLCO16315.

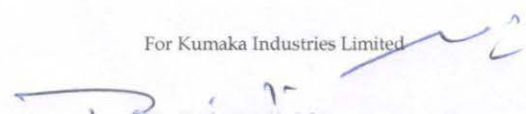
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 30TH SEPTEMBER, 2020
(Rs.in Lacs except EPS)

Sr. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		Unaudited 30.09.2020	Unaudited 30.06.2020	Unaudited 30.09.2019	Unaudited 30.09.2020	Unaudited 30.09.2019	Audited 31.03.2020
	Continuing Operations						
1	Income from operations						
	a) Net Sales / Income from Operations	12.49	5.43	2.55	17.92	5.10	19.43
	b) Other Income	0.54	0.58	0.91	1.11	2.60	17.70
	Total Operating Income (a+b)	13.03	6.00	3.47	19.04	7.71	37.13
2	Expenses						
	a) Cost of Material consumed	3.73	1.50	-	5.22	-	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	3.20	3.01	2.56	6.21	6.40	9.02
	e) Finance Cost	0.03	0.00	-0.06	0.03	0.00	0.04
	f) Depreciation & amortisation expense	0.74	0.65	0.23	1.39	0.45	1.23
	g) Other Expenditure	12.27	6.07	3.94	18.35	6.49	20.79
	g) Total Expenses (a to f)	19.97	11.24	6.66	31.21	13.34	32.17
3	Profit/(Loss) from Operations before Exceptional Items (1-2)	(6.94)	(5.23)	(3.19)	(12.17)	(5.63)	4.96
4	Exceptional Items	-	-	-	-	-	-
5	Profit (+)/Loss (-) from Ordinary Activities before Tax (3+4)	(6.94)	(5.23)	(3.19)	(12.17)	(5.63)	4.96
6	Tax Expense - Current Year	-	-	-	-	-	-
7	Net Profit (+) / Loss (-) From Ordinary Activities after Tax (5-6)	(6.94)	(5.23)	(3.19)	(12.17)	(5.63)	4.96
8	Extra Ordinary Items (Net of Tax expense Rs ____ Lacs)	-	-	-	-	-	-
9	Net Profit (+) / Loss (-) for the period (7+(-)8)	(6.94)	(5.23)	(3.19)	(12.17)	(5.63)	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 prof	-	-	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-	-	-
11	Total Comprehensive Income for the year (9+10)	(6.94)	(5.23)	(3.19)	(12.17)	(5.63)	4.96
12	Paid up Equity Share Capital (of Rs.10/-each)	1,207.53	1,208.56	1,208.56	1,207.53	1,208.56	1,208.56
13	Reserves excluding Revaluation Reserves						
14	EPS (in Rs) before & after Extraordinary Items (not annualised)						
	- Basic & Diluted	(0.06)	(0.04)	(0.03)	(0.10)	(0.05)	0.04

Notes:

- The above audited results for the quarter and year ended 30th September, 2020 have been reviewed by the Audit Committee and Limited Reviewed by the Statutory Auditors and thereafter approved by the Board of Directors of the Company at its meeting held on 7th November, 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.
- In pursuance to order dated 06th July 2020 of NCLT- MUMBAI Bench, The Company has reduced its equity share capital by Rs 1,03,750 by extinguishment 10375 equity shares of Rs 10 each.
- Subsequently Honourable National Company Law Appellate Tribunal, New Delhi, vide its order no. 136/2020, dated 20/10/2020 has set aside the aforesaid order of Honourable NCLT, Mumbai Bench

For Kumaka Industries Limited


 Mr. Pankaj M. Kadakia
 Managing Director

 Place: Mumbai
 Date: 07/11/2020


KUMAKA INDUSTRIES LIMITED

CIN- L99999MH1973PLC016315

STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lacs)

Particulars	As at September 30,2020	As at Mar 31,2020
ASSETS		
1)Non-Current Assets		
(a) Property, Plant and Equipment	1,493.48	1,494.00
(b) Financial Assets		
(i) Investment	0.83	0.83
(ii) Other Financial Assets	147.68	147.68
(iii) Loans Receivables	-0.00	-
(c) Income Taxes	5.71	6.26
(d) Other Non Current Assets	6.29	6.29
Total Non Current Assets	1,653.99	1,655.06
Current Assets		
(a) Inventories	-	-
(b) Financial Assets		
(i) Trade Receivables	10.11	12.24
(ii) Cash and Cash Equivalents	1.47	1.25
(iii) Other Bank Balances	33.39	29.09
(iii) Other Financial Assets	0.01	0.01
(c) Other Current Assets	767.79	768.29
Total Current Assets	812.77	810.88
TOTAL ASSETS	2,466.76	2,465.94
EQUITY AND LIABILITIES		
Equity		
(a) Share Capital	1,207.53	1,208.56
(b) Other Equity	662.25	673.38
Total Equity	1,869.77	1,881.94
Liabilities		
Current Liabilities		
Financial Liabilities		
(a) Borrowings	6.36	-
(b) Trade Payables	2.40	-
Other Current Liabilities	588.22	583.64
Total Current Liabilities	596.99	583.64
TOTAL LIABILITIES	2,466.76	2,465.58

For Kumaka Industries Limited

Mr. Pankaj M. Kadakia
Managing Director

Date: 07-11-2020

Place: Mumbai



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

(Rs.)

Particulars	Year Ended 30th September, 2020	Year Ended 31st March, 2020
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/ (Loss) before Tax	(1,217,289)	496,134
Adjustments for:		
Interest received	(100,362)	(300,693)
Dividend received	(3,150)	(5,040)
Interest	3,491	4,252
Depreciation	139,237	123,007
Operating Profit before Working Capital Changes	(1,178,073)	317,659
Adjustments for:		
(Increase)/Decrease in Inventory	-	-
(Increase)/Decrease in Trade Receivable	213,299	(543,461)
(Increase)/Decrease in Other Current Assets	49,665	(1,341,774)
Increase/ (Decrease) in Trade Payable	205,081	35,193
Increase/ (Decrease) in Current Liabilities	1,094,346	1,356,364
Cash generated from / (used in) operations	384,318	(176,019)
Direct Taxes paid	55,131	13,507
Cash Flow from Operating Activities	439,449	(162,512)
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase of Property plant equipment	(87,166)	(3,730,324)
(Increase)/Decrease in Fixed Deposits	(430,000)	3,300,145
Interest received	100,362	379,662
Dividend received	3,150	5,040
Net Cash used in Investing Activities	(413,654)	(45,477)
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Interest paid	(3,491)	(4,252)
Net Cash Generated from Financing Activities	(3,491)	(4,252)
Net Increase in Cash & Cash Equivalents (A+B+C)	22,305	(212,241)
Cash & Cash Equivalents (Opening)	125,077	337,318
Cash & Cash Equivalents (Closing)	147,382	125,077

For and on behalf of the Board

Mr. Pankaj M. Kadakia
Managing Director
DIN- 00166339



Place : Mumbai
DATE:- 07-11-2020