

KUMAKA INDUSTRIES LIMITED

Reg. Off. : 404, Sharda Chambers, 33, Sir Vithaldas Thakersey Marg New Marine Lines, Mumbai - 400 020.

Corp. Off. : 5th Floor, Ramkrishna Chambers, BPC Road, Alkapuri, Vadodara- 390 007, Gujarat.

CIN.:L99999MH1973PLCO16315. Tel. No. +91 265-2330019, Fax No. +91 265-2333884

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

Date: - 24/07/2017

To
The Secretary
Bombay Stock Exchange
25th Floor, P.J.Towers
Dalal Street
Mumbai- 400 001

Dear Sir,

Scrip Code: - 526923

Subject:-Discrepancies in Financial Result of the Company for the Quarter/Year ended March 2017

As per your mail received related to discrepancies in the Financial Result for the quarter/ year ended 31st March, 2017 please find our reply:

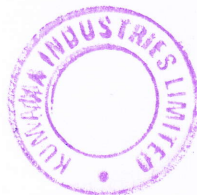
1. PDF copy of Financial Results (Standalone) revised as per Schedule III of Companies Act -2013 pursuant to SEBI Circular no. CIR/CFD/FAC/62/2016 and auditor's report on the standalone is attached herewith. **(Annexure- 1)**
2. Declaration or Statement of Impact of Audit Qualifications was duly submitted in PDF format along with the financial results on the date of Board Meeting. Copy of same is attached herewith for your reference. **(Annexure – 2) i.e Declaration in Form A for Audit Report with Unmodified Opinion pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.**

We would also like to bring to your notice that as per Exchange Circular dated March 30, 2017, all listed entities with BSE were required to make their filings in respect of Financial Results (Regulation 33 and 52) in XBRL mode within 24 hours of submission of results in PDF mode, which was duly complied by us by filing the PDF format as well as the XBRL format.

Kindly request you to take our revised above mentioned filing on your record and oblige.

Thanking You
For Kumaka Industries Limited

Pankaj M Kadakia
Chairman and Managing Director



Kumaka Industries Limited

Regd. Office : 404, Sharda Chambers, New Marine Lines, Mumbai - 400 020.

Website : www.Kumakaindustreis.com, Email : secretarial@kumakaindustries.com, Ph.No.0265-2330019, Fax.0265-233884

CIN : L99999MH1973PLC016315

**STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS
FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2017**

	Particulars	Standalone				
		Quarter ended			Year ended	
		31.03.2017	31.12.2016	31.03.2016	31.03.2017	31.03.2016
I	Revenue from operations (gross)	-	-	1.38	0.64	19.65
II	Other income	72.10	3.70	0.43	76.32	25.04
III	Total revenue (1+2)	72.10	3.70	1.81	76.96	44.69
VI	Expenses					
	(a) Cost of materials consumed	-	-	-	-	33.58
	(b) Purchases of stock-in-trade	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in progress and stock-in-trade	-	-	2.40	0.97	-
	(d) Employee benefits expense	3.55	9.57	0.93	14.22	15.83
	(e) Finance costs	0.14	0.02	0.04	0.25	0.12
	(f) Depreciation and amortisation expense	13.94	-	4.20	13.94	14.13
	(g) Other expenses	80.75	4.48	14.05	93.10	47.63
	Total expenses	98.38	14.07	21.62	122.48	111.29
V	Profit before exceptional and extraordinary items and tax (III-IV)	(26.28)	(10.37)	(19.81)	(45.52)	(66.60)
VI	Exceptional Items	-	-	-	-	-
VII	Profit / (Loss) before extraordinary items and tax (V+VI)	(26.28)	(10.37)	(19.81)	(45.52)	(66.60)
VIII	Extraordinary items	-	-	-	-	-
IX	Profit before tax (VI (-/+VIII))	(26.28)	(10.37)	(19.81)	(45.52)	(66.60)
X	Tax expense: (I) Current tax expense for current year	-	-	-	-	-
	(II) Deferred tax	-	-	-	-	-
XI	Profit / (Loss) from continuing operations (IX+X)	(26.28)	(10.37)	(19.81)	(45.52)	(66.60)
XII	Profit V(loss) from discontinuing operations	-	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-	-
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-
XV	Profit (Loss) for the period (XI + XIV)	(26.28)	(10.37)	(19.81)	(45.52)	(66.60)
XVI	Earnings per equity share : (1) Basic	(0.22)	(0.09)	(0.16)	(0.38)	(0.55)
	(2) Diluted					

For M. B. MAJMUDAR & CO.
CHARTERED ACCOUNTANTS

VADODARA:

DATE: 21st July 2017.

PROPRIETOR

MEMBERSHIP NO: 014426
FIRM REGI. NO: 105884W

Kumaka Industries Limited

Regd. Office : 404, Sharda Chambers, New Marine Lines, Mumbai - 400 020.

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233884

CIN : L99999MH1973PLC016315

Statement of Assets and Liabilities as at 31st March 2017

	Particulars	Amount Rs.	
		As at 31st March	
		2017 (Audited)	2016 (Audited)
A	EQUITY AND LIABILITIES		
1	SHAREHOLDERS' FUNDS :		
	(a) Share Capital	120856250	120856250
	(b) Reserve & Surplus	92699104	97250958
2	SHARE APPLICATION MONEY PENDING ALLOTMENT		
3	NON-CURRENT LIABILITIES :		
	(a) Long-term Borrowings	-	-
	(b) Deferred Tax Liabilities (net)	-	-
	(c) Other Long-term Liabilities	-	-
	(d) Long-Term Provisions	-	-
4	CURRENT LIABILITIES :		
	(a) Short-term Borrowings	-	14989337
	(b) Trade Payables	290207	1766583
	(c) Other Current Liabilities	37496622	21898965
	(d) Short-term Provisions	-	-
	TOTAL	251342183	256762093
B	ASSETS		
1	1) NON-CURRENT ASSETS		
	(a) Fixed assets (Net Block)		
	(i) Tangible Assets	23208046	24936003
	(ii) Intangible Assets	-	-
	(iii) Capital work-in-progress	-	-
	(iv) Asstes under development	-	-
	(b) Non-current Investments	48848400	39197400
	(c) Deferred tax assets (net)	-	-
	(d) Long-term loans and advances	174520343	188969874
	(e) Other non-current assets	-	-
	2) CURRENT ASSETS :		
	(a) Current investments	-	-
	(b) Inventories	102346	199426
	(c) Trade Receivables	2530447	2564282
	(d) Cash and Cash Equivalents	1673564	465698
	(e) Short-term Loans and Advances	459037	429410
	(f) Other Current Assets	-	-
	TOTAL	251342183	256762093

- 1 Above Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30th May, 2017.
- 2 The company has only One reportable segment i.e. Pharmaceuticals.
- 3 Previous period figures have been regrouped / reclassified wherever necessary to confirm to current period classification.
- 4 The figures for the three months ended 31-03-2017 and 31-03-2016, are balancing figures between audited figures in respect of the full financial year and the published year to date figures upto nine months of the financial year.

FOR KUMAKA INDUSTRIES LIMITED

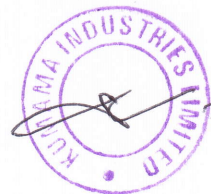
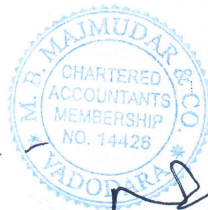
PLACE: VADODARA

DATE:

21st July 2017

Pankaj Kadakia
Managing DirectorFor M. B. MAJMUDAR & CO.
CHARTERED ACCOUNTANTS

PROPRIETOR

MEMBERSHIP NO: 014426
FIRM REGI. NO: 105884W

Manoj B. Majmudar
B. Com (Hons.) F. C. A.
Chartered Accountant

Ref. No.

Date :

Auditor's report on Quarterly Financial Results and Year to date Results of the Company Pursuant to the Regulation 33 of the SEBI(Listing obligations and disclosure Requirements) Regulations, 2015.

To,
Board of Directors,
Kumaka Industries Limited,
Mumbai.

- 1 We have audited the accompanying statement of quarterly standalone financial results of Kumaka Industries Limited ("the Company") for the quarter ended March 31, 2017 and for the year ended March 31, 2017, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No.: CIR/CFD/FAC/62/2016 dated July 5, 2016. The Quarterly standalone financial results are the derived figures between the audited figures in respect of the year ended March 31, 2017 and the published year to-date figures up to December 31, 2016, being the date of the end of the third quarter of the current financial year, which were subject to limited review. The stand alone financial results for the quarter ended March 31, 2017 and year ended March 31, 2017 have been prepared on the basis of the standalone financial results for the nine-month period ended December 31, 2016, the audited annual standalone financial statements as at and for the year ended March 31, 2017 and the relevant requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No.: CIR/CFD/FAC/62/2016 dated July 5, 2016, which are the responsibility of the company's management and have been approved by the Board of Directors of the Company. Our responsibility is to express an opinion on these standalone financial results based on our review of the standalone financial results for the nine-months period ended December 31, 2016 which was prepared in accordance with the recognition and measurement principles laid down in Accounting Standard (AS) 25- Interim Financial Reporting, specified under section 133 of the Companies Act 2013 read with relevant rules issued there under and other accounting principles generally accepted in India; our audit of the annual standalone financial statements as at and for the year ended March 31, 2017; and the relevant requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No.: CIR/CFD/FAC/62/2016 dated July 5, 2016.
- 2 We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An Audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

P.T.O.2....



- 3 In our opinion and to the best of our information and according to the explanations given to us, these quarterly standalone financial results as well as the year to date results:
- i. are presented in accordance with the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No.: CIR/CFD/FAC/62/2016 dated July 5, 2016, in this regard; and
 - ii. give a true and fair view of the net Loss and other financial information for the quarter ended March 31, 2017 and for the year ended March 31, 2017.
- 4 Further, read with paragraph 1 above, we report that the figures for the quarter ended March 31, 2017 represent the derived figures between the audited figures in respect of the financial year ended March 31, 2017 and the published year-to-date figures up to December 31, 2016, being the date of the end of the third quarter of the current financial year, which were subjected to a limited review as stated in paragraph 1 above, as required under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No.: CIR/CFD/FAC/62/2016 dated July 5, 2016.

PLACE: VADODARA

DATE: 24th July 2017



FOR M. B. MAJMUDAR & CO.
CHARTERED ACCOUNTANTS
FIRM REGI. NO.: 105884W

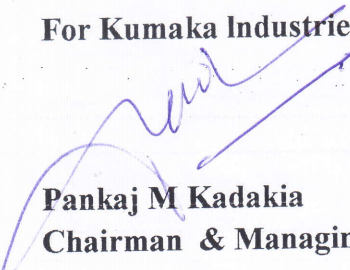
M. B. Majmudar
PROPRIETOR
MEMB. NO.: 014426

MEMBERSHIP NO: 014426
FIRM REGI. NO: 105884W

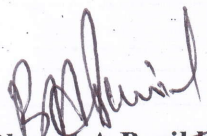
FORM A
(For Audit Report with unmodified opinion)

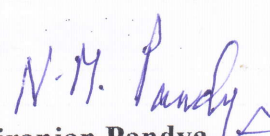
1	Name of the company	Kumaka Industries Limited
2	Annual financial statements for the year ended	31 ST March 2017 (Standalone)
3	Type of Audit observation	Un-modified
4	Frequency of observation	Not Applicable

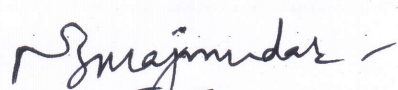
For Kumaka Industries Ltd.

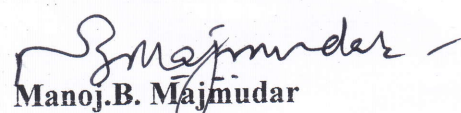

Pankaj M Kadakia
Chairman & Managing Director




Bharat A Parikh
CFO


Niranjan Pandya
Chairman - Audit Committee


For M/s. M. B. Majmudar & Co.
Chartered Accountants
ICAI Firm Registration No. 105884W


Manoj. B. Majmudar
Proprietor
Membership No.: 014426



Date: 30-05-2017
Place: VADODARA.

MEMBERSHIP NO: 014426
FIRM REGI. NO: 105884W