

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

Ref.: VAD/1/504/2019-20

Date: 24th May, 2019

To,
The Dy. Manager
Dept. of Corporate Services
BSE Limited
P.J. Tower, Dalal Street, Fort,
Mumbai – 400 001.

Dear Sir,

Sub : Outcome of Meeting of Board of Directors held on 24th May, 2019.

Scrip Code: 526923

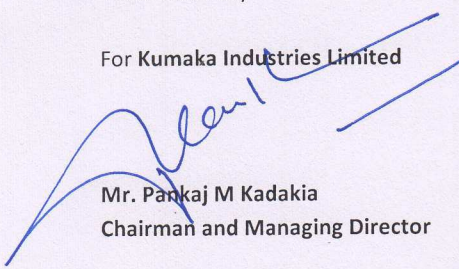
With reference to the above mentioned subject, we would like to inform you that the Board of Directors of the Company at their meeting held on **24th May, 2019**, have approved Audited Financial Result for the Quarter and Year ended 31st March, 2019 as required under Regulation 33 of SEBI (LODR) Regulations 2015 to be submitted with stock exchange. The result (stand alone) along with Independent Audit Report is attached for your reference and record.

We request you to kindly take note of the same.

Thanking You

Yours Faithfully

For Kumaka Industries Limited


Mr. Pankaj M Kadakia
Chairman and Managing Director

Encl.: Audited statement of standalone audited financial result for the Quarter and Year ended 31st March, 2019 along with Independent Auditor Report.

**INDEPENDENT AUDITOR'S REPORT ON
AUDIT OF STANDALONE FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS
KUMAKA INDUSTRIES LIMITED**

1. We have audited the accompanying Statement of Standalone Financial Results of KUMAKA INDUSTRIES LIMITED. ("the Company"), for the quarter and year ended March 31, 2019 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
We report that the figures for the quarter ended March 31, 2019 represents the derived figures between the audited figures in respect of the financial year ended March 31, 2019 and published year-to-date figures up to December 31, 2018, being the date of the end of the third quarter of the current financial year, which were subject to a limited review, as required under regulation.
2. This Statement is the responsibility of the Company's Management and is approved by the Board of Directors. The Statement as it relates to the quarter ended March 31, 2019, has been compiled from the related interim standalone financial statements prepared in accordance with Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34") and as it relates to the year ended March 31, 2019, has been compiled from the related annual standalone financial statements prepared under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audit of such interim standalone financial statements and annual standalone financial statements.
3. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the Company's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal financial control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement.



SCA AND ASSOCIATES
Chartered Accountants

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Poonam Chambers, A wing,
Dr. Annie Besant Road, Worli,
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We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our audit opinion.

4. In our opinion and to the best of our information and according to the explanations given to us, the Statement:

(i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 date July 5, 2016; and

(ii) gives a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the profit, total comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2019.

For SCA And ASSOCIATES
Chartered Accountants
Firm Registration No. 101174W



Prakash R Muni
Partner
Membership No.030544



Place: Mumbai
Date: 24th May, 2019

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AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st March, 2019

(Rs. in Lacs except EPS)

Sr. No.	Particulars	QUARTER ENDED			YEAR ENDED	
		Audited 31.03.2019	Unaudited 31.12.2018	Audited 31.03.2018	Audited 31.03.2019	Audited 31.03.2018
	Continuing Operations					
1	Income from operations					
	a) Net Sales / Income from Operations	6.06	2.07	2.05	12.23	2.05
	b) Other Income	2.92	3.55	0.60	8.30	4.18
	Total Operating Income (a+b)	8.98	5.63	2.65	20.53	6.23
2	Expenses					
	a) Cost of Material consumed	-	-	1.02	-	1.02
	b) Purchases of Stock -in -trade	-	-	-	-	-
	c) Changes in Inventories of finished goods, work in progress and stock in trade	-	-	-	-	-
	d) Employees benefit expenses	3.76	3.92	3.81	14.74	14.90
	e) Finance Cost	0.02	0.09	0.01	3.37	2.92
	f) Depreciation & amortisation expense	0.21	0.23	0.22	0.89	3.92
	g) Other Expenditure	5.70	12.11	36.69	39.73	55.72
	h) Total Expenses (a to g)	9.70	16.36	41.76	58.73	78.48
3	Profit/(Loss) from Operations before Exceptional Items (1-2)	-0.72	-10.73	-39.11	-38.20	-72.25
4	Exceptional Items	-	-7.85	-	-16.25	-100.32
5	Profit (+)/Loss (-) from Ordinary Activities before Tax (3+4)	-0.72	-18.58	-39.11	-54.45	-172.57
6	Tax Expense - Current Year	-	-	-	-	-
7	Net Profit (+) / Loss (-) From Ordinary Activities after Tax (5-6)	-0.72	-18.58	-39.11	-54.45	-172.57
8	Extra Ordinary Items (Net of Tax expense Rs _____ Lacs)	-	-	-	-	-
9	Net Profit (+) / Loss (-) for the period (7+(-)8)	-0.72	-18.58	-39.11	-54.45	-172.57
10	Other Comprehensive Income (OCI)					
	(i) Items that will not be reclassified to Statement of Profit and Loss					
	(a) Changes in Revaluation surplus	-	-	272.51	-	272.51
	(ii) Income tax relating to items that will not be reclassified to profit and loss	-	-	-	-	-
	Total Other Comprehensive Income	-	-	272.51	-	272.51
11	Total Comprehensive Income for the year (9+10)	-0.72	-18.58	233.40	-54.45	99.94
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
13	Reserves excluding Revaluation Reserves					
14	EPS (in Rs) before & after Extraordinary Items (not annualised)					
	- Basic & Diluted	-0.01	-0.15	-0.32	-0.45	-1.45

Notes:

- The above audited results for the quarter and year ended 31st March, 2019 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company at its meeting held on May 24, 2019.
- 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.
- Exceptional Items includes loss on sale of Fixed assets of Ankleswar unit, Land revenues paid and settlement cost paid.
- Figures of the last quarter are the balancing figures between audited figures in respect of the full financial year and published year to date unaudited figured upto third quarter of the relevant financial year.
- The previous period figures have been regrouped/ re-arranged, wherever necessary, to confirm with current classifications.



STATEMENT OF ASSETS AND LIABILITIES		
(Rs. In Lacs)		
Particulars	As at Mar 31,2019	As at Mar 31,2018
ASSETS		
1) Non-Current Assets		
(a) Property, Plant and Equipment	1,457.92	1,376.13
(b) Financial Assets		
(i) Investment	0.83	0.83
(ii) Other Financial Assets	145.04	140.04
(c) Income Taxes	6.39	3.68
(d) Other Non Current Assets	6.29	-
Total Non Current Assets	1,616.48	1,520.68
Current Assets		
(a) Inventories	-	-
(b) Financial Assets		
(i) Trade Receivables	6.81	-
(ii) Cash and Cash Equivalents	3.37	7.28
(iii) Other Bank Balances	62.09	31.09
(iii) Other Financial Assets	0.80	-
(c) Other Current Assets	757.51	756.96
Total Current Assets	830.58	795.33
TOTAL ASSETS	2,447.06	2,316.01
EQUITY AND LIABILITIES		
Equity		
(a) Share Capital	1,208.56	1,208.56
(b) Other Equity	668.42	722.87
Total Equity	1,876.98	1,931.43
Liabilities		
Current Liabilities		
Other Current Liabilities	570.08	384.58
Total Current Liabilities	570.08	384.58
TOTAL LIABILITIES	2,447.06	2,316.01

For Kumaka Industries Limited

Mr. Pankaj M. Kadakia
Managing Director

Date: 24th May, 2019

Place: Mumbai

