

# KUMAR FOOD INDUSTRIES LIMITED

Regd. Office : 71/1, Siraspur, Delhi - 110042 (INDIA)

Phone : +91-11- 27357808 Fax : +91-11- 47055499

Email : info@kumarfood.com Website : www.kumarfood.com

CIN : L15310DL1991PLC043456

## KUMAR FOOD INDUSTRIES LIMITED

71/1, Siraspur, Delhi-110042


(Rs. In Lacs)

STATEMENT OF UNAUDITED/AUDITED FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED 31ST MARCH, 2016						
S.NO.	PARTICULARS	3 months ended (31.03.2016)	Preceding 3 months ended (31.12.2015)	Corresponding 3 months ending in the previous year (31.03.2015)	Year to date figures for current period ended (31.03.2016)	Previous year ended (31.03.15)
		Unaudited	Unaudited	Unaudited	Audited	Audited
1	<b>INCOME FROM OPERATIONS</b>					
(a)	Net Sales/Income from Operations(Net of Excise Duty)	3681.54	4373.42	3211.53	14383.19	12630.50
(b)	Other Operating Incomes	-	-	-	-	-
	<b>Total Income from Operation(Net)</b>	<b>3681.54</b>	<b>4373.42</b>	<b>3211.53</b>	<b>14383.19</b>	<b>12630.50</b>
2	<b>EXPENSES</b>					
(a)	Cost of Material Consumed	3401.12	4017.34	3137.28	12,856.51	12,565.22
(b)	Purchase of Stock In Trade	-	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock in-trade	106.45	145.48	-116.34	699.97	(766.60)
(d)	Employees benefits expenses	44.35	30.56	52.97	139.64	142.48
(e)	Depreciation & amortisation expense	2.72	1.00	1.45	5.03	5.79
(f)	Other Expenses	136.38	129.27	181.22	538.80	668.05
	<b>Total expenses</b>	<b>3691.02</b>	<b>4323.65</b>	<b>3256.59</b>	<b>14239.95</b>	<b>12614.94</b>
3	<b>Profit/(Loss) from Operations before other Income, Interest &amp; Exceptional Items (1-2)</b>	<b>-9.48</b>	<b>49.77</b>	<b>-45.06</b>	<b>143.24</b>	<b>215.56</b>
4	Other Income	0.00	1.87	6.63	5.21	11.47
	<b>Profit/(Loss) from ordinary activities before finance Costs and exceptional items( 3+4 )</b>	<b>-9.48</b>	<b>51.64</b>	<b>-38.43</b>	<b>148.45</b>	<b>227.03</b>
5	Finance Costs	35.62	37.73	40.21	148.35	177.36
	<b>Profit/(Loss) from ordinary activities after finance costs but before exceptional items(5-6)</b>	<b>(45.09)</b>	<b>13.91</b>	<b>(78.64)</b>	<b>0.11</b>	<b>49.68</b>
6	Exceptional Items	-	-	-	-	-
	<b>Profit/(Loss) from ordinary activities before Tax(7-8)</b>	<b>(45.09)</b>	<b>13.91</b>	<b>(78.64)</b>	<b>0.11</b>	<b>49.68</b>
9	Tax Expenses(Including deferred tax)	-20.77	4.30	0.00	(6.81)	22.33
	<b>Net Profit from Ordinary Activities after Tax ( 9-10 )</b>	<b>(24.32)</b>	<b>9.61</b>	<b>(78.64)</b>	<b>6.91</b>	<b>27.35</b>
12	Extraordinary Items	-	-	-	-	-
	<b>Net Profit/(Loss) for the Period (11-12)</b>	<b>-24.32</b>	<b>9.61</b>	<b>-78.64</b>	<b>6.91</b>	<b>27.35</b>
14	Share of Profit/(loss) of associates	-	-	-	-	-
15	Minority Interest	-	-	-	-	-
	<b>Net Profit/(loss) after taxes, minority interest and share of profit/(loss) of associates(13+14+15)</b>	<b>-24.32</b>	<b>9.61</b>	<b>-78.64</b>	<b>6.91</b>	<b>27.35</b>
17	Paidup Share Capital (Face value Rs.10 )	300.00	300.00	300.00	300.00	300.00
	Face value	10.00	10.00	10.00	10.00	10.00
	Reserves excluding Revaluation Reserve as per Balance sheet of previous accounting year	-	-	-	-	854.11
19.i	<b>Earning Per Share (before Extraordinary Items)</b>					
(a)	Basic	-0.81	0.32	-2.62	0.23	0.91
(b)	Diluted	-0.81	0.32	-2.62	0.23	0.91
19.ii	<b>Earning Per Share (after Extraordinary Items)</b>					
(a)	Basic	-0.81	0.32	-2.62	0.23	0.91
(b)	Diluted	-0.81	0.32	-2.62	0.23	0.91

**Notes:**

- Sales are net of Trade Discount
- These Audited/Unaudited results are given as per the requirements of Regulation 33 of SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) Regulations 2015 and have been subjected to a Limited review by the Auditors.
- The above results for the quarter 31st March, 2016 were review by the Audit Committee and approved by the Board of Directors in its meeting held on 05.10.2016.
- The company deals in one segment viz Agro Products and hence segment reporting as per AS-17 is not applicable.
- The Figures of the previous quarter/year have been regrouped/rearranged whenever necessary, in order to make them comparable.

Place : Delhi  
Date : 05.10.2016

For KUMAR FOOD INDUSTRIES LIMITED  
  
 Kewal Krishan Kumar  
 DIRECTOR  
 DIN NO: 00042604

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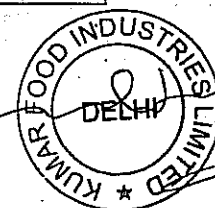
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Statement of Assets and Liabilities for companies		
	(RS. In Lacks)	
Standalone/Consolidated statement of assets and Liabilities	As at (Current half year end/year end) (31/3/2016)	As at (previous year end) (31/3/2015)
Particulars		
<b>A. EQUITY AND LIABILITIES</b>		
<b>1 Shareholders' funds</b>		
(a) Share capital	300.00	300.00
(b) Reserve and surplus	861.03	854.11
(c) Money received against share warrants		
<b>Sub-total-Shareholders' fund</b>	<b>1,161.03</b>	<b>1,154.11</b>
<b>2 Share application money pending allotment</b>	-	-
<b>3 Minority interest *</b>	-	-
<b>4 Non-current liabilities</b>		
(a) Long term borrowings	-	-
(b) Deferred tax liabilities(net)	-	-
(c) Other Long-term liabilities	-	-
(d) Long-term provisions	29.34	17.49
<b>Sub-total - Non-current liabilities</b>	<b>29.34</b>	<b>17.49</b>
<b>5. Current liabilities</b>		
(a) Short-term borrowings	1,025.72	1,010.44
(b) Trade Payables	1,099.87	717.66
(c) Other Current Liabilities	295.11	633.35
(d) Short-term provisions	14.44	37.85
<b>Sub-total -current liabilities</b>	<b>2,435.14</b>	<b>2,399.31</b>
<b>TOTAL-EQUITY AND LIABILITIES</b>	<b>3,625.51</b>	<b>3,570.92</b>
<b>B. ASSETS</b>		
<b>1. Non-current assets</b>		
(a) Fixed assets	1,636.34	1,589.38
(b) Goodwill on consolidation*	-	-
(c) Non-current investments	119.36	119.36
(d) Deferred tax assets (net)	6.64	(0.17)
(e) Long-term loans and advances	14.17	19.20
(f) Other non-current assets	-	-
<b>Sub-total -Non-current assets</b>	<b>1,776.51</b>	<b>1,727.77</b>
<b>2. Current assets</b>		
(a) Current Investments	-	-
(b) Inventories	1,297.40	1,792.80
(c) Trade receivables	527.95	19.35
(d) Cash and cash equivalents	10.67	18.27
(e) Short-term loans and advances	10.33	10.50
(f) Other current assets	2.66	2.22
<b>Sub-total -current assets</b>	<b>1,849.00</b>	<b>1,843.14</b>
<b>Total-Assets</b>	<b>3,625.51</b>	<b>3,570.92</b>



**Independent Auditor's Report**

**To The Board of Directors**

**M/s Kumar Food Industries Limited**

We have audited the accompanying Statement of financial results of **M/s Kumar Food Industries Limited** for the quarter ended 31.03.2016 and year to date results for the period 1<sup>st</sup> April 2015 to 31<sup>st</sup> March 2016, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These financial statements, which are the responsibility of the Company's management and approved by the Board of Directors, have been prepared on the basis of the related financial statements which is in accordance with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the statement.

We conducted our 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 in 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.

In our opinion and to the best of our information and according to the explanations given to us, year to date results:

- (i.) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii.) give a true and fair view of the net profit and other financial information for the year ended 31<sup>st</sup> March, 2016

For Raman Bhuraria & Associates  
Chartered Accountants  
Firm Registration No: - 009103N

  
Raman Bhuraria  
(Partner)

Membership No. 087719

Place: New Delhi  
Date: 05.10.2016