

KAMDHENU LIMITED

CIN: L27101DL1994PLC134282

Regd. Office: L-311, Khasra No.724, Street No.7, Mahipalpur Extension, New Delhi-110 037

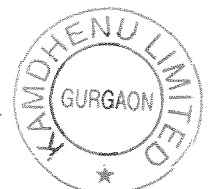
Corporate Office: 2nd Floor, Tower-A, Building No.9, DLF Cyber City Phase-3, Gurgaon-122 002

Phone no.-0124-4604500 Fax: - 0124-4218524 Email:- kamdhenu@kamdhenulimited.com Website:-www.kamdhenulimited.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2018

(' in Lakhs)

	Particulars	Quarter Ended			Year Ended
		30.06.2018	31.03.2018	30.06.2017	31.03.2018
		Unaudited	Audited	Unaudited	Audited
1	Income				
a	Revenue from operations	39,978.58	37,560.76	23,572.02	118,732.51
b	Other income	4.88	22.00	24.27	71.44
	Total income	39,983.46	37,582.76	23,596.29	118,803.95
2	Expenses				
a	Cost of Materials Consumed	9,223.99	7,571.11	5,473.66	25,902.88
b	Excise Duty on Sale of Goods	-	-	755.18	755.18
c	Purchases of Stock-in-Trade	24,328.28	24,190.83	13,251.03	71,751.67
d	Changes in Inventory of Finished Goods, Work-in-Progress and Stock-in-Trade	(130.51)	475.42	(965.19)	(772.31)
e	Employee Benefits Expense	1,203.55	1,069.92	979.49	4,047.72
f	Finance Costs	253.17	253.40	350.66	1,231.15
g	Depreciation & Amortization Expense	192.03	274.58	157.53	770.71
h	Other Expenses	3,987.27	2,880.38	3,164.01	12,675.93
	Total expenses	39,057.78	36,715.63	23,166.38	116,362.93
3	Profit before exceptional items and tax (1-2)	925.68	867.13	429.91	2,441.02
4	Exceptional Items	-	-	-	-
5	Profit before tax (3-4)	925.68	867.13	429.91	2,441.02
6	Tax expense				
a	Current tax	362.60	346.10	173.99	969.77
b	Deferred tax	(28.84)	(44.58)	(20.67)	(96.11)
c	Income tax of earlier years	-	0.62	0.62	0.62
	Total Tax Expenses	333.76	302.13	153.94	874.28
7	Net Profit after tax (5-6)	591.92	564.99	275.97	1,566.74
8	Other Comprehensive Income/ (Loss)				
a	Items that will not be reclassified to profit or loss	(6.52)	(43.40)	(0.40)	(44.59)
b	Tax impacts on above	5.77	18.92	0.14	19.33
	Total Other Comprehensive Income/ (Loss)	(0.75)	(24.48)	(0.26)	(25.26)
9	Total comprehensive income for the period (comprising profit after tax and other comprehensive income after tax for the period) (7+8)	591.17	540.52	275.71	1,541.48
10	Earnings per share in rupees:				
	- Basic	2.44	2.42	1.18	6.70
	- Diluted	2.33	2.41	1.17	6.69
11	Paid-up equity share capital (Face Value of ₹ 10 each)	2,440.00	2,340.00	2,340.00	2,340.00



Segmentwise Revenue, Results, Assets and Liabilities

Particulars	Quarter Ended			Year Ended
	30.06.2018	31.03.2018	30.06.2017	31.03.2018
	Unaudited	Audited	Unaudited	Audited
A. Segment Revenue				
- Steel	35,039.05	31,387.19	19,606.21	98,607.93
- Paints	4,939.53	6,173.57	3,965.81	20,124.58
Gross Revenue from Operations	39,978.58	37,560.76	23,572.02	118,732.51
B. Segment Results				
- Steel	1,396.05	1,133.85	1,013.75	4,552.66
- Paints	192.77	229.49	157.96	701.14
Profit/(Loss) before finance cost, Tax & unallocable items	1,588.82	1,363.34	1,171.71	5,253.80
Less: Finance cost	253.17	253.40	350.66	1,231.15
Less: Other Unallocable Expenditure net of Income	409.97	242.81	391.14	1,581.63
Total Profit before Tax	925.68	867.13	429.91	2,441.02
C. Segment Assets				
- Steel	21,567.02	19,523.20	26,255.56	19,523.20
- Paints	17,800.62	17,429.81	15,635.70	17,429.81
- Unallocable	550.32	539.17	678.13	539.17
Total Segment Assets	39,917.96	37,492.18	42,569.39	37,492.18
D. Segment Liabilities				
- Steel	9,960.45	8,886.15	11,725.14	8,886.15
- Paints	13,740.84	13,285.21	6,283.52	13,285.21
- Unallocable	1,186.71	960.98	1,043.54	960.98
Total Segment Liabilities	24,888.00	23,132.34	19,052.20	23,132.34

Notes:

- The above results were reviewed and recommended by the Audit Committee & approved by the Board of Directors at their respective meetings held on 2nd August, 2018. The financial results for the quarter ended 30th June, 2018 have been limited reviewed by the Statutory Auditors of the Company.
- The figures for last quarter of the previous year are the balancing figures between audited figures in respect of full financial year and the published figures for nine months ended for respective year.
- Post applicability of Goods and Services Tax (GST) w.e.f. 1st July 2017, Revenue from Operations are required to be disclosed net of GST in accordance with the requirements of Ind AS. Accordingly, the Revenue from Operations for the quarter ended 30th June 2018 is not comparable with corresponding quarter of the previous year presented in the financial results which is reported inclusive of Excise Duty.
- Ind AS 115 "Revenue from Contracts with Customers", mandatory for reporting periods beginning on or after 1st April, 2018, replaces existing revenue recognition requirements. Under the modified retrospective approach, there were no significant adjustment required to the retained earnings as at 1st April, 2018. Also, the application of Ind AS 115 did not have any significant impact on recognition and measurement of revenue and related items in the financial results of the Company.
- During the quarter ended 30th June 2018, 10,00,000 Equity Shares of Rs. 10/- each have been allotted at a premium of Rs. 90/- per share pursuant to conversion of warrants issued on preferential/ private placement basis, therefore EPS for the quarter ended 30th June 2018 are not strictly comparable with the previous quarter/ year ended.
- The unaudited financial results of the Company for the quarter ended 30th June 2018 are also available on the Company's website (www.kamdhenulimited.com) and on the website of BSE (www.bseindia.com) and NSE (www.nseindia.com) in accordance with the provisions of (Listing obligations and Disclosure Requirements) Regulations, 2015.

For and on behalf of the Board of Directors

Kamdhenu Limited.

(Salish Kumar Agarwal)

Chairman & Managing Director

DIN: 00005981

Place: Gurgaon

Date: 02.08.2018

(Handwritten Signature)

