

KAMDHENU LIMITED

CIN: L27101RJ1994PLC067034

Regd. Office: A-1112 & A-1114, RIICO Industrial Area, Phase-III, Bhiwadi-301019, Alwar, Rajasthan

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

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STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2020

(Rs/Lakhs)

Particulars	Standalone			Consolidated			Standalone	Consolidated
	Quarter Ended			Quarter Ended			Year Ended	Year Ended
	30.06.2020	31.03.2020	30.06.2019	30.06.2020	31.03.2020	30.06.2019	31.03.2020	31.03.2020
	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
1 Income								
a Revenue from operations	8,812.99	24,559.70	22,297.74	8,812.99	24,559.70	-	96,196.45	96,196.45
b Other income	86.19	18.32	4.63	86.19	18.32	-	63.38	63.38
Total income	8,899.18	24,578.02	22,302.37	8,899.18	24,578.02	-	96,259.83	96,259.83
2 Expenses								
a Cost of Materials Consumed	3,356.11	9,875.27	7,724.98	3,356.11	9,875.27	-	34,341.13	34,341.13
c Purchases of Stock-in-Trade	948.30	8,987.48	9,161.85	948.30	8,987.48	-	40,071.01	40,071.01
d Changes in Inventory of Finished Goods, Work-in-Progress and Stock-in-Trade	861.56	(454.69)	(706.71)	861.56	(454.69)	-	(3,362.70)	(3,362.70)
e Employee Benefits Expense	980.52	1,209.72	1,178.44	980.52	1,209.72	-	5,019.40	5,019.40
f Finance Costs	373.40	336.92	262.61	373.40	336.92	-	1,190.19	1,190.19
g Depreciation & Amortization Expense	211.62	212.63	208.76	211.62	212.63	-	838.24	838.24
h Other Expenses	1,973.91	4,073.14	3,474.59	1,974.06	4,074.10	-	15,688.47	15,689.43
Total expenses	8,705.42	24,240.47	21,304.52	8,705.57	24,241.42	-	93,785.74	93,786.70
3 Profit before exceptional items and tax (1-2)	193.76	337.55	997.85	193.61	336.60	-	2,474.09	2,473.13
4 Exceptional Items	-	11.83	68.27	-	11.83	-	2,518.94	2,518.94
5 Profit/(Loss) before tax (3-4)	193.76	325.72	929.58	193.61	324.77	-	(44.85)	(45.81)
6 Tax expense								
a Current tax	72.24	148.54	332.33	72.24	148.54	-	148.54	148.54
b Deferred tax	(23.09)	(54.43)	(11.18)	(23.09)	(54.43)	-	(384.73)	(384.73)
c Income Tax of earlier years	-	-	-	-	-	-	3.09	3.09
Total Tax Expenses	49.15	94.11	321.15	49.15	94.11	-	(233.10)	(233.10)
7 Net Profit after tax (5-6)	144.61	231.61	608.43	144.46	230.66	-	188.25	187.29
8 Other Comprehensive Income/(Loss)								
a Items that will not be reclassified to profit or loss	(6.54)	2.28	2.02	(6.54)	2.28	-	6.92	6.92
b Tax impacts on above	6.75	(0.62)	2.81	6.75	(0.62)	-	2.17	2.17
Total Other Comprehensive Income	0.21	1.66	4.83	0.21	1.66	-	9.09	9.09
9 Total comprehensive income for the period (comprising profit after tax and other comprehensive income after tax for the period) (7+8)	144.82	233.27	613.26	144.67	232.32	-	197.34	196.38
Net Profit attributable to:								
Equity holders of the parent	-	-	-	144.46	230.66	-	-	187.29
Non-controlling interests	-	-	-	-	-	-	-	-
Other Comprehensive income attributable to:								
Equity holders of the parent	-	-	-	0.21	1.66	-	-	9.09
Non-controlling interests	-	-	-	-	-	-	-	-
Total Comprehensive income attributable to:								
Equity holders of the parent	-	-	-	144.67	232.32	-	-	196.38
Non-controlling interests	-	-	-	-	-	-	-	-
10 Earnings per share in rupees: (Quarterly not Annualised)								
- Basic (in Rupees)	0.54	0.87	2.29	0.54	0.87	-	0.71	0.71
- Diluted (in Rupees)	0.54	0.86	2.28	0.54	0.86	-	0.70	0.70
11 Paid-up equity share capital (Face Value of Rs.10 each)	2,693.55	2,654.33	2,654.33	2,693.55	2,654.33	-	2,654.33	2,654.33

Segmentwise Revenue, Results, Assets and Liabilities

(Rs/Lakhs)

Particulars	Standalone			Consolidated			Standalone	Consolidated
	Quarter Ended			Quarter Ended			Year Ended	Year Ended
	30.06.2020 (Unaudited)	31.03.2020 (Audited)	30.06.2019 (Unaudited)	30.06.2020 (Unaudited)	31.03.2020 (Audited)	30.06.2019 (Unaudited)	31.03.2020 (Audited)	31.03.2020 (Audited)
A. Segment Revenue								
- Steel	5,057.28	18,138.20	18,343.18	5,057.28	18,138.20	-	73,628.98	73,628.98
- Paints	3,755.71	6,421.50	3,954.56	3,755.71	6,421.50	-	22,567.47	22,567.47
Gross Revenue from Operations	8,812.99	24,559.70	22,297.74	8,812.99	24,559.70	-	96,196.45	96,196.45
B. Segment Results								
- Steel	1,006.07	1,210.11	1,568.36	1,006.07	1,210.11	-	2,810.83	2,810.83
- Paints	(214.11)	(178.75)	(115.70)	(214.11)	(178.75)	-	(479.84)	(479.84)
Profit/(Loss) before finance cost, Tax & unallocable items	791.95	1,031.37	1,452.66	791.95	1,031.37	-	2,330.99	2,330.99
Less: Finance cost	373.40	336.92	262.61	373.40	336.92	-	1,190.19	1,190.19
Less: Other Unallocable Expenditure net of Income	224.79	368.73	260.47	224.94	369.68	-	1,185.65	1,186.60
Total Profit before Tax	193.76	325.72	929.58	193.61	324.77	-	(44.85)	(45.81)
C. Segment Assets								
- Steel	22,060.41	22,305.59	22,417.00	22,060.41	22,305.59	-	22,305.59	22,305.59
- Paints	21,194.59	22,845.86	17,650.51	21,194.59	22,845.86	-	22,845.86	22,845.86
- Unallocable	1,269.83	1,253.52	525.55	1,270.55	1,254.24	-	1,253.52	1,254.24
Total Segment Assets	44,524.82	46,404.97	40,593.06	44,525.54	46,405.69	-	46,404.97	46,405.69
D. Segment Liabilities								
- Steel	9,355.44	10,257.86	8,594.50	9,355.44	10,257.86	-	10,257.86	10,257.86
- Paints	16,384.57	17,516.50	12,273.89	16,384.57	17,516.50	-	17,516.50	17,516.50
- Unallocable	530.99	560.83	978.12	532.81	562.50	-	560.83	562.50
Total Segment Liabilities	26,271.00	28,335.19	21,846.51	26,272.82	28,336.86	-	28,335.19	28,336.86

Notes:

- The above results were reviewed and recommended by the Audit Committee & approved by the Board of Directors at their respective meetings held on 14th August, 2020. The financial results for the quarter ended 30th June, 2020 have been limited reviewed by the Statutory Auditors of the Company.
- During the quarter ended 30th June, 2020, the Company has allotted 3,92,250 Equity shares at the exercise price of Rs.10/- each to eligible employees under Kamdhenu Employee Amended Stock Option Scheme, 2017 (ESOS-2017) on 29th June, 2020, however these Equity Shares are yet to be listed.
- The Consolidated financial results of the company and its subsidiary have been prepared as per Ind AS 110 "Consolidated financial statements".
- The company continues to monitor the impact of COVID 19 on its business including its impact on customers, supply chain etc. Due care has been exercised on significant accounting judgement and estimates including in relation to recoverability of receivables, inventory and other financial assets based on information available to date while preparing the company's financial results as of and for the quarter ended 30 June 2020.
- The Consolidated financial statement for the quarter ended 30th June, 2020 includes the results for immediate previous quarter ended 31st March, 2020 only, as the Kamdhenu Ventures Limited became subsidiary of the company during the quarter ended 31st March, 2020, accordingly figures for previous corresponding quarter ended 30th June, 2019 are not given.
- The unaudited financial results of the company for the quarter ended 30th June 2020 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 provision of (Listing obligations and Disclosure Requirements) Regulation, 2015.

For and on behalf of the Board of Directors

Kamdhenu Limited

**SATISH KUMAR
AGARWAL**Digitally signed by SATISH KUMAR
AGARWAL
Date: 2020.08.14 13:35:03 +05'30'

(Satish Kumar Agarwal)

Chairman & Managing Director

DIN: 00005981

Place: Gurgaon

Date: 14th August, 2020