

KUBER UDYOG LIMITED

Regd. Office: 326, Third Floor, Goldsouk Complex OPP Pariseema, NR. Iscon Arcade, C.G. Road,
Ahmedabad 380009. Telephone: 7506324443

Website: www.kuberudyog.com Email Id: kuberudyoglimited@gmail.com

CIN: L51909GJ1982PLC100824

Date: 13th November 2019

To,
The Department of Corporate Services,
Bombay Stock Exchange Limited,
14th Floor, P.J. Towers, Dalal Street,
Mumbai - 400 001.

Dear Sir/ Madam,

Subject:- Outcome of Board Meeting held on Wednesday, 13th November, 2019.
Ref: BSE Scrip Code: 539408

This is to inform you that in terms of Regulation 30 (2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of our Company in their meeting held today at its Corporate Office has:

1. Considered and Approved the Unaudited Financial Results (prepared in accordance with Regulation 33 of SEBI Listing Regulations) for the Quarter and Half Year ended 30th September, 2019 along with Cash flow statement for the half year ended 30th September 2019 and Unaudited Statement of Assets and Liabilities as on 30th September 2019 and the Limited Review Report.

Kindly take the same on your records.

Thanking You.



Yours Truly,
For Kuber Udyog Limited

Nikunj Chheda
Company Secretary & Compliance Officer



Encl: A/a

KUBER UDYOG LIMITED

Statement of Standalone Unaudited Results for the Quarter and Period Ended September 30, 2019

(Rs. In Lakhs)

Particulars	Standalone					
	Quarter Ended			Half Year Ended		Year Ended
	30/09/2019 (Unaudited)	30/06/2019 (Unaudited)	30/09/2018 (Unaudited)	30/09/2019 (Unaudited)	30/09/2018 (Unaudited)	31/03/2019 (Audited)
1 Revenue from Operations	-	-	-	-	-	69.62
2 Other Income	11.19	10.94	10.65	22.12	21.06	40.45
3 Total Revenue (1 + 2)	11.19	10.94	10.65	22.12	21.06	110.07
4 Expenses						
Cost of materials consumed	-	-	-	-	-	-
Purchase of stock-in-trade	43.00	-	-	43.00	-	68.89
Changes in inventories of finished goods, work-in-progress and stock-in-trade	(43.00)	-	-	(43.00)	-	-
Employee benefits expense	0.89	0.90	1.31	1.79	2.04	3.77
Depreciation and amortisation expense	-	-	-	-	-	-
Other expenses	2.57	2.43	3.47	5.00	6.48	43.88
Total expenses	3.46	3.33	4.78	6.79	8.51	116.54
5 Profit/(Loss) Before Exceptional item and Tax (3-4)	7.72	7.61	5.86	15.33	12.54	(6.47)
6 Exceptional items	-	-	-	-	-	-
7 Profit/(Loss) Before Tax (5-6)	7.72	7.61	5.86	15.33	12.54	(6.47)
8 Tax expense						
(1) Current Tax	-	-	3.21	-	3.21	-
(2) Deferred Tax	-	-	(0.15)	-	(0.15)	(0.15)
9 Profit / (Loss) from continuing operations (7 - 8)	7.72	7.61	2.81	15.33	9.49	(6.32)
10 Profit / (Loss) from discontinuing operations	-	-	-	-	-	-
11 Tax expense of discontinuing operations	-	-	-	-	-	-
12 Profit/(loss) from Discontinuing operations (after tax)	-	-	-	-	-	-
13 Profit (Loss) for the period (9+12)	7.72	7.61	2.81	15.33	9.49	(6.32)
14 Other Comprehensive income;						
A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
15 Total Comprehensive Income for the period (13+14) (Comprising profit/(loss) and other Comprehensive Income for the period	7.72	7.61	2.81	15.33	9.49	(6.32)
16 Earnings per equity share (for discontinued & continuing operations) of face value of Rs. 10 each						
(a) Basic	0.22	0.22	0.08	0.45	0.28	(0.18)
(b) Diluted	0.22	0.22	0.08	0.45	0.28	(0.18)

Notes:

- The above result were reviewed by the Audit Committee and approved by the Board Of directors at their meeting on 13th November, 2019.
- The above result have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act 2013, and other recognized accounting practices and policies to the extent applicable.
- The Financial results for the quarter ended on 30th September, 2019 have been subjected to a "Limited Review" by the statutory auditors of the Company. The Limited review report does not contain any qualification. The Limited review report will be filed with the stock Exchange and will also be available on Company's website www.kuberudyog.com
- Previous period figures have been regrouped/reclassified as considered necessary to facilitate comparison.
- The provision for current tax and deferred tax will be made at the end of the year.



For and on behalf of the Board of
Kuber Udyog Limited

(Chetan Shinde)
Managing Director
DIN: 06996605

PLACE: MUMBAI
DATE: 13.11.2019

KUBER UDYOG LIMITED**STATEMENT OF ASSETS & LIABILITIES AS AT 30th SEPTEMBER, 2019**

(Rs. In Lakhs)

Particulars	As At:30th September 2019	As At 31st March 2019
I.Assets		
(1) Non-current assets		
(a) Property,plant and equipment	-	-
Total Non-Current Assets	-	-
(2) Current assets		
(a) Inventories	43.00	-
(b) Financial assets		
(i) Trade Receivables	-	-
(ii) Cash and cash equivalents	3.51	5.43
(iii) Loans	451.75	433.38
(v) Others	0.75	0.75
(c) Other Current Assets	11.44	1.50
(d)Current Tax Assets	1.51	1.55
Total Current Assets	511.95	442.60
	511.95	442.60
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	343.30	343.30
(b) Other Equity	107.45	92.12
Total Equity	450.75	435.42
Liabilities		
(1) Non-Current Liabilities		
(a) Deferred tax liabilities (Net)	-	-
Total non-current liabilities	-	-
(2) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	5.00	5.00
(ii) Trade payables	50.49	0.19
(b) Other Current liabilities	5.71	1.99
Total current liabilities	61.20	7.19
	511.95	442.60
	-	-

For and on behalf of the Board
Kuber Udyog Limited

PLACE : MUMBAI
DATE : 13.11.2019



Chetan Shinde
Managing Director
DIN : 06996605

KUBER UDYOG LIMITED

Cash Flow Statement for the period ended September 30, 2019

(Rs. In Lakhs)

PARTICULARS	For the Year Ended 30th September, 2019	For the Year Ended 31st March, 2019
	(Rupees)	(Rupees)
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit /(Loss) before tax	15.33	(6.47)
<u>Adjustment for:-</u>		
Loss on sale of asset	-	0.00
Interest Income	(22.12)	(40.45)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	(6.79)	(46.92)
<u>Adjustment for:-</u>		
(Increase)/decrease Trade and Other Receivables	-	77.28
Decrease in Deffered Tax Liabilities		
Increase/(decrease) Trade Payables	50.29	(59.16)
Increase/(decrease) Other Current Liabilities	3.72	(2.26)
(Increase)/decrease in Inventories	(43.00)	-
(Increase)/decrease Others Current Assets	(9.90)	(1.13)
CASH GENERATED FROM OPERATIONS	1.11	14.73
Direct Taxes Paid	-	(1.26)
Last Year Direct Taxes Paid	-	(2.30)
I NET CASH FLOW FROM OPERATING ACTIVITIES	(5.67)	(35.75)
B CASH FLOW FROM INVESTING ACTIVITIES		
Sale of Fixed Assets	-	0.05
Loan Given/ repayments received	(18.37)	(32.85)
Interest Received	22.12	40.45
II NET CASH USED IN INVESTING ACTIVITIES	3.76	7.64
C CASH FLOW FROM FINANCING ACTIVITIES		
Loan Received / Repaid	-	5.00
III NET CASH USED IN FINANCING ACTIVITIES	-	5.00
NET INCREASE/(DECREASE) IN CASH OR CASH EQUIVALENTS (I + II + III)	(1.92)	(23.11)
<u>Add:- CASH & CASH EQUIVALENTS AS AT BEGNNING CASH & CASH EQUIVALENTS AT AT END</u>	<u>5.43</u>	<u>28.53</u>
CLOSING BALANCE OF CASH & CASH EQUIVALENTS (Refer Note 4)	3.51	5.43
	(0.00)	-

For and on behalf of the Board
KUBER UDYOG LIMITED



Chetan Shinde
Managing Director
DIN : 06996605

PLACE : MUMBAI
DATE : 13.11.2019



To
Board of Directors of
Kuber Udyog Limited
326, Third Floor,
Goldsouk Complex Opp Pariseema,
Nr. Iscon Arcade, C.G. Road,
Ahmedabad 380009

We have reviewed the accompanying statement of unaudited financial results of Kuber Udyog Limited for the quarter ended 30th September, 2019 and the year to date results for the period from 1 April, 2019 to 30th September, 2019 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of Companies (Indian Accounting Standards) Rule, 2015, as amended, read with the Circular, is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards i.e. Indian accounting Standards ('Ind AS') prescribed under s.133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For KOSHAL & ASSOCIATES
Chartered Accountants
Firm Reg.No.121233W



Koshal Maheshwari
Proprietor
M.No.043746

Place of signature: Mumbai
Date: 13.11.2019

UDIN: 19043746AAAACQ1002