

KIRLOSKAR PNEUMATIC COMPANY LIMITED

A Kirloskar Group Company
 Registered Office : Hadapsar Industrial Estate,
 Pune - 411013.
 CIN : L29120PN1974PLC110307



Enriching Lives

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER, 2017 (₹ in Lacs)

Sl. No.	Particulars	Quarter ended	Nine Months ended	Quarter ended
		31-12-2017	31-12-2017	31-12-2016
		IND AS	IND AS	IND AS
1	Total Income from Operations	12,139	30,957	14,410
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	800	(121)	2,433
3	Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	800	(121)	2,433
4	Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	592	188	2,009
5	Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	1,317	623	3,080
6	Equity Share Capital	1,284	1,284	1,284
7	Earnings Per Share (Face Value of ₹ 10/- each) Basic & Diluted (Not annualised)	4.61	1.46	15.64

Notes :

- The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015 and SEBI circular no. CIR/CFD/FAC/62/2016 dated 5th July, 2016. The full format of the Quarterly Financial Results and Explanatory Notes are available on the Stock Exchange website at www.bseindia.com and on the company's website at www.kirloskarkpcl.com
- The Company has published interim financial results prepared in accordance with Indian Accounting Standards (Ind AS) as notified under the Companies (Indian Accounting Standards) Rules, 2015. In preparing its corresponding quarter ended 31st December, 2016, the Company has adjusted amounts reported previously in results prepared in accordance with Indian Generally Accepted Accounting Principles (Indian GAAP). Detailed explanation of how the transition from Indian GAAP to Ind AS has affected the Company's financial performance and position is set as notes to reconciliation to the quarterly financial results on the Stock Exchange website at www.bseindia.com and on the company's website at www.kirloskarkpcl.com
- Reconciliation of the statement of profit and loss and other comprehensive income : (₹ in Lacs)

Sl. No.	Particulars	Nine Months ended on	Quarter ended on
		31-12-2016	
1	Net profit as per Indian GAAP after tax	3,552	2,003
2	Ind AS adjustments to Profit & Loss		
	Common control transaction -	(4)	(2)
	Merger of Pneumatic Holdings Limited and Kirloskar RoadRailer Limited		
	Other Ind AS adjustments		
	Fair valuation of investments in mutual funds	111	9
	Actuarial gains/ loss on employee defined benefit funds (Net of tax)	(13)	(4)
	Deferred tax on Ind AS adjustments	(32)	3
	Other Adjustment	(26)	-
	Total Ind AS adjustments	36	6
3	Net profit for the period as per Ind AS after tax (1+ 2)	3,588	2,009
4	Ind AS adjustments - Other Comprehensive Income		
	Fair valuation of investments in equity shares	1,902	1,067
	Actuarial gains/ loss on employee defined benefit funds (Net of tax)	13	4
	Total Ind AS adjustments	1,915	1,071
5	Total comprehensive income as per Ind AS after tax (3+4)	5,503	3,080

For **KIRLOSKAR PNEUMATIC COMPANY LIMITED**

Place : Pune
 Date : January 17, 2018

Sd/-
 Aditya Kowshik
 Managing Director

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(₹ in Lacs)

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Place : Pune
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Aditya Kowshik
Managing Director