

ACUMEN ENGINEERING INDUSTRIES LTD.

18th January, 2011

The Secretary
Calcutta Stock Exchange Association Limited
7, Lyons Range,
Kolkata-700001, INDIA

Sir/Madam,


Sub: Submission of Limited Review Report and unaudited financial results of the company for the quarter ended 31.12.2010

Please find enclosed herewith the Limited Review Report and unaudited financial results of the company for the quarter ended 31st December, 2010.

This is in compliance and your record and acknowledges the receipt of the same.

Thanking you,

Yours Faithfully,
ACUMEN ENGINEERING INDUSTRIES LIMITED
ACUMEN ENGINEERING INDUSTRIES LTD.


Director / Authorised Signatory

C. GHATAK & CO.

Chartered Accountants

107, N S C BOSE ROAD

KOLKATA: 700040

Annexure to Clause 41

"We have reviewed the accompanying statement of unaudited financial results of ACUMEN ENGINEERING INDUSTRIES LIMITED for the quarter ended 31st December, 2010. This statement is the responsibility of the company's management and has been approved by the Board of Directors.

A review of interim financial information consists principally of applying analytical procedures for financial data and making inquiries of persons responsible for financial and accounting matter. It is substantially less in scope than an audit conducted in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review conducted as above, nothing has come to our notice that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement."

Place: Kolkata

Date: 18/01/2011

For C. Ghatak & Co.
Chartered Accountants



(Chinmoy Ghatak)
Proprietor
Mem No:- 003591

Acumen Engineering Industries Limited
UNAUDITED FINANCIAL RESULTS (PROVISIONAL) OF THREE MONTHS ENDED ON 31st December 2010

(In Rs.)

Particulars	Three months ended	Corresponding three	Year to date figures	Year to date	Previous
	31/12/2010	months in the	for current Period	figures for the	accounting year
	Unaudited	previous year	ended (31/12/2010)	previous year	ended
		31/12/2009		ended	(31/03/2010)
		Unaudited	Unaudited	Unaudited	Audited
1 Net Sales/Income from operation	-	-	-	-	-
2 Other Income	412.25	388.00	1,189.00	1,153.00	1,513.00
3 Total Income (1+2)	412.25	388.00	1,189.00	1,153.00	1,513.00
4 Expenditure	-	-	-	-	-
a. Increase/decrease in stock in trade and work in progress	-	-	-	-	-
b. Consumption of raw materials	-	-	-	-	-
c. Purchase of traded goods	-	-	-	-	-
d. Employees cost	-	-	-	-	-
e. Depreciation	-	-	-	-	-
f. Other expenditure	350.00	656.00	1,125.00	1,928.33	3,039.00
(Any item exceeding 10% of the total expenditure to be shown separately)					
g. Total	350.00	656.00	1,125.00	1,928.33	3,039.00
5 Interest	-	-	-	-	-
6 Exceptional items	-	-	-	-	-
7 Profit (+)/ Loss (-) from Ordinary Activities before tax (3) - (4-5+6)	62.25	-268.00	64.00	-775.33	-1,526.00
8 Tax expenses	-	-	-	-	-
9 Net Profit (+)/ Loss (-) from Ordinary Activities after tax (7-8)	62.25	-268.00	64.00	-775.33	-1,526.00
10 Extraordinary Items (net of tax expenses Rs. _____)	-	-	-	-	-
11 Net Profit(+)/ Loss(-) for the period (9-10)	62.25	-268.00	64.00	-775.33	-1,526.00
12 Paid-up Equity Share Capital (Face Value Rs:10/-)(In Lakhs)	249.85	249.85	249.85	249.85	249.85
13 Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	(47,016.00)
14 Earning Per Shares (EPS)					
a) Basic and diluted EPS before Extraordinary Items for the period, for the year to date and for the previous year (not to be annualised)	0.00	(0.00)	0.00	(0.00)	(0.01)
a) Basic and diluted EPS after Extraordinary Items for the period, for the year to date and for the previous year (not to be annualised)	0.00	(0.00)	0.00	(0.00)	(0.01)
15 Public shareholding					
- Number of shares	2,157,000	2,157,000	2,157,000	2,157,000	2,157,000
- Percentage of shareholding	86.33%	86.33%	86.33%	86.33%	86.33%
15 Promoters & Promoter Group Shareholding					
Pledged/ Encumbered					
Number of shares	-	-	-	-	-
Percentage of shares (as a % of total shareholding of Promoter & Promoter group)	-	-	-	-	-
Percentage of shares (as a % of total share capital of the Company)	-	-	-	-	-
Non- Encumbered					
Number of shares	341,500	341,500	341,500	341,500	341,500
Percentage of shares (as a % of total shareholding of Promoter & Promoter group)	100.00%	100.00%	100.00%	100.00%	100.00%
Percentage of shares (as a % of total share capital of the Company)	13.67%	13.67%	13.67%	13.67%	13.67%

NOTES

- The above results were reviewed by the Audit Committee and thereafter taken on record by the Board of Directors at their meeting held on 18th January, 2011.
- The Statutory Auditors have carried out the Limited Review of the above Financial Results.
- There were no Investors Complaints pending at the end of the beginning of the quarter. The company has not received any complaints during the year.
- Provisions for Tax and Deferred taxation will be done at the end of the year.

Acumen Engineering Industries Limited

ACUMEN ENGINEERING INDUSTRIES LTD.

Director

Director / Authorised Signatory

Page: 03/04
Date: 18/01/2011