

ACUMEN ENGINEERING INDUSTRIES LTD.

18th October, 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 30.09.2011

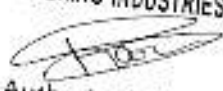
Please find enclosed herewith the Limited Review Report and unaudited financial results of the company for the quarter ended 30th September, 2011.

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
DIRECTOR

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 30th September, 2011. 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: 18/10/2011

For C. Ghatak & Co.
Chartered Accountants



(Chinmoy Ghatak)
Proprietor
Mem No: - 003591

Acumen Engineering Industries Limited
UNAUDITED FINANCIAL RESULTS For the Quarter And The Half Year ENDED ON 30TH SEPTEMBER 2011

(in Rs.)

Particulars	Three months ended 30/09/2011 Unaudited	Three months ended year 30/06/2011 Unaudited	Corresponding three months in the previous year 30/09/2010 Unaudited	Half Year Ended (30/09/2011) Unaudited	Half Year Ended (30/09/2010) Unaudited	Previous accounting year ended (31/03/2010) Audited
1 Net Sales/Income from operation	-	-	-	-	-	-
2 Other Income	400.00	402.50	380.00	802.50	776.75	1,587.00
3 Total Income (1+2)	400.00	402.50	380.00	802.50	776.75	1,587.00
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	480.00	474.00	393.33	954.00	775.00	2,245.00
g. Total	480.00	474.00	393.33	954.00	775.00	2,245.00
5 Interest	-	-	-	-	-	-
6 Exceptional Items	-	-	-	-	-	-
7 Profit (+)/ Loss (-) from Ordinary Activities before tax (3) - (4+5+6)	-80.00	-71.50	-13.33	-151.50	1.75	-658.00
8 Tax expenses	-	-	-	-	-	-
9 Net Profit (+)/ Loss (-) from Ordinary Activities after tax (7-8)	-80.00	-71.50	-13.33	-151.50	1.75	-658.00
10 Extraordinary Items (net of tax expenses Rs.)	-	-	-	-	-	-
11 Net Profit(+)/ Loss(-) for the period (9-10)	-80.00	-71.50	-13.33	-151.50	1.75	-658.00
12 Paid-up Equity Share Capital (Face Value Rs:10/-)In Lakhs	249.85	249.85	249.85	249.85	249.85	249.85
13 Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	(47,674.00)
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)	0.00	(0.00)
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)	0.00	(0.00)
15 Public shareholding						
- Number of shares	2,157,000	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%	86.33%
16 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	341,500
Percentage of shares (as a % of total shareholding of Promoter & Promoter group)	100.00%	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%	13.67%

Notes:

1. The above Results of the Company were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 18/10/2011
2. The above results are subject to limited Review by the Statutory Auditor of the company
3. Provisions for Tax and Deferred taxation will be done at the end of the year
4. 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.



STATEMENT OF ASSETS AND LIABILITIES :


(Rs.in lacs)

PARTICULARS	AS AT	AS AT
	30.09.2011	30.09.2010
	(Unaudited)	(Unaudited)
A.EQUITY AND LIABILITIES		
SHAREHOLDERS' FUNDS		
(a) Share Capital	249.85	249.85
(b) Reserves and Surplus	(0.48)	(0.47)
Sub-Total - Shareholders' funds	249.37	249.38
(2) Current Liabilities		
(a) Other Current Liabilities	-	-
Sub-total - Non-current liabilities	-	-
Total - Equity and Liabilities	249.37	249.38
B.ASSETS		
(1) Non-current assets		
(A) Non-current investments	248.97	248.97
Sub-Total - Non-current assets	248.97	248.97
(2) Current Assets		
(A) Cash and cash equivalents	0.40	0.41
Sub-Total - Current assets	0.40	0.41
Total - Assets	249.37	249.38

Acumen Engineering Industries limited

Place: Kolkata
Date: 18/10/2011

ACUMEN ENGINEERING INDUSTRIES LTD.

Director 
Director / Authorised Signatory