

# KABSONS INDUSTRIES LIMITED

REGD. OFF. : "Madhuw Vihar" Second Floor, Plot No.17, H.No. 8-2-293/82/C/17, Road No. 7,  
Jubilee Hills, Hyderabad – 500033, Telangana, INDIA  
Tel: 040-23554970, E-mail: operationslpg@gmail.com  
Website: www.kabsons.co.in, Grievance redressal division Email: kilshareholders@gmail.com  
CIN No: L23209TG1993PLC014458



14<sup>th</sup> November, 2023

To  
The BSE Limited  
Corporate Relations Department  
Phiroze Jeejeebhoy Towers,  
Dalal Street, M Samachar Marg, Fort  
Mumbai, Maharashtra – 400001

**Sub: Outcome of Board Meeting held today & Submission of Un-Audited Financial Results for the 2<sup>nd</sup> Quarter and half year ended 30<sup>th</sup> September, 2023.**

**Ref: BSE Scrip Code: KABSON/524675**

Dear Sirs / Madam

Further to our letter dated 6<sup>th</sup> November, 2023, in compliance with Regulation 30 and Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the company, at its meeting held on today i.e. 14<sup>th</sup> November, 2023 had considered and approved the following business:

1. The Unaudited Financial Results of the company along with the Limited Review Report for the second quarter and half year ended 30<sup>th</sup> September, 2023 (enclosed).

The Board meeting commenced at 3.30 P.M. and concluded at 6.05 P.M.

This is for your information and record.

Thanking you.

Yours faithfully,

**For Kabsons Industries Limited**

**RAJIV KABRA**

Digitally signed by RAJIV KABRA  
Date: 2023.11.14 18:08:56  
+05'30'

**Rajiv Kabra**  
Managing Director

## KABSONS INDUSTRIES LIMITED

CIN-L23209TG1993PLC014458

REGD. OFFICE : Madhuw Vihar, Plot No.17 8-2-293/82/C/17, Jubilee Hills, Road No 7 Hyderabad Hyderabad TG 500033 IN  
website: www.kabsons.co.in

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2023

Amount in Lakhs

Particulars	For the Quarter Ended			for the Half Year ended		for the Year Ended
	30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
	Un audited	Un audited	Un audited	Un audited	Un audited	Audited
I Revenue from operations	645.66	491.34	420.90	1,137.00	713.52	1,699.56
II Other income	26.22	41.42	32.52	67.64	41.22	67.94
III Total Income (I+II)	671.88	532.76	453.42	1,204.64	754.74	1,767.50
IV Expenses						
Cost of materials consumed	-	-	-	-	-	-
Purchase of stock in trade	521.50	410.76	338.68	932.26	575.35	1,365.36
Change in inventories of stock in trade	(50.48)	2.22	10.28	(48.26)	6.49	15.06
Employee benefit Expenses	29.74	27.71	24.79	57.45	49.13	100.19
Finance costs	1.59	1.56	4.68	3.15	6.08	8.03
Depreciation and amortisation expenses	19.28	17.12	12.07	36.40	24.97	52.94
Other expenses	64.13	30.56	26.31	94.69	85.65	146.80
Total Expenses(IV)	585.76	489.93	416.81	1,075.69	747.67	1,688.38
V Profit/(loss) before exceptional items and tax(III-IV)	86.12	42.84	36.61	128.96	7.07	79.12
VI Exceptional Items	15.96	-	-	15.96	-	-
VII Profit/(loss) before tax (V+VI)	102.08	42.84	36.61	144.92	7.07	79.12
VIII Tax expense:						
Current tax (See Note 8 Below)	-	-	-	-	-	12.34
Deferred tax	-	-	-	-	-	(12.34)
Earlier year tax paid/Written back	0.05	(12.34)	-	(12.29)	-	0.15
IX Profit/(loss) for the period from continuing operations (VII-VIII)	102.03	55.18	36.61	157.21	7.07	78.97
X Profit/(loss) from discontinued operations	-	-	-	-	-	-
XI Tax expense on discontinued operations	-	-	-	-	-	-
XII Profit/(loss) from discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII Profit/(loss) for the period (IX+XII)	102.03	55.18	36.61	157.21	7.07	78.97
XIV OTHER COMPREHENSIVE INCOME						
A-(i) Items that will not be reclassified to the profit or loss	-	-	-	-	-	-
(ii) Income tax on items that will not be reclassified to the profit or loss	-	-	-	-	-	-
B-(i) Items that will be reclassified to the profit or loss	-	-	-	-	-	-
(ii) Income tax on items that will be reclassified to the profit or loss	-	-	-	-	-	-
Total Other Comprehensive Income (net of taxes)	-	-	-	-	-	-
XV Total Comprehensive Income for The Period (XIII+XIV)	102.03	55.18	36.61	157.21	7.07	78.97
XVI Paid up Equity Share Capital ( par Value Rs 10/- each):	1,746.30	1,746.30	1,746.30	1,746.30	1,746.30	1,746.30
XVII Other Equity	(674.48)	(776.51)	(891.25)	(674.48)	(891.25)	(819.35)
XVIII Earnings per Equity share (for continuing operations) -Basic and diluted	0.58	0.32	0.21	0.90	0.04	0.45
XIX Earnings per Equity share (for discontinued operations) -Basic and diluted	-	-	-	-	-	-
XX Earnings per Equity share (for discontinued & continuing operations) - Basic and diluted	0.58	0.32	0.21	0.90	0.04	0.45
Weighted average number of equity shares (Face Value of Rs. 10 each)	1,74,63,000	1,74,63,000	1,74,63,000	1,74,63,000	1,74,63,000	1,74,63,000

## Notes:

- The above results have been reviewed by the audit committee and approved by the Board of Directors at their meeting held on 14th November, 2023. The statutory auditors have issued an unmodified opinion on the above results
- Considering the operations of the company, only small number of employees, are employed and in view of this the requirements of Ind AS-19 Employee Benefits in respect of gratuity could not be complied with. However provision for gratuity as required under Payment of Gratuity Act has been provided for and is being paid as and when the liability arises.
- The above mentioned income from operations are disclosed net of GST Collected.
- Current Tax: No provision for tax is required due to unabsorbed depreciation. MAT provision u/s 115JB are not applicable since the company opted for section 115BAA rates of Income Tax.
- Corresponding period figures have been regrouped / recasted wherever necessary to confirm with those of current period.

FOR KABSONS INDUSTRIES LIMITED

RAJIV KABRA

MANAGING DIRECTOR

DIN: 00038805

Place : Hyderabad

Date : 14-11-2023

KABSONS INDUSTRIES LIMITED  
CIN-L23209TG1993PLC014458

REGD. OFFICE : Madhuw Vihar, Plot No.17 8-2-293/82/C/17, Jubilee Hills, Road  
No 7 Hyderabad Hyderabad TG 500033 IN

BALANCE SHEET AS AT 30TH SEPTEMBER 2023

Rs in Lakhs

Particulars	As at 30-Sept-2023 UnAudited	As at 31-Mar-2023 Audited
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment	708.20	624.61
( b ) Right of use asset	65.30	67.75
( c ) Capital work in progress	-	-
(d) Investment Property	6.52	6.60
(e) Intangible assets	0.00	0.00
(f) Financial Assets		
(i) Investments	262.91	244.63
(ii) Other financial assets	59.77	82.14
(g) Other non-current assets	7.16	4.84
	1,109.85	1,030.58
<b>Current assets</b>		
(a) Inventories	53.49	6.39
(b) Financial Assets	-	-
(i) Trade receivables	37.48	27.49
(ii) Cash and cash equivalents	20.07	23.70
(iii) Bank balances other than (ii) above	136.50	146.51
(iv) Loans	0.01	0.06
(v) Other financial assets	11.46	10.78
(c) Current tax asset (Net)	23.76	39.16
(d) Other current assets	243.90	193.91
	526.67	448.00
<b>Total Assets</b>	<b>1,636.52</b>	<b>1,478.58</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	1,746.30	1,746.30
(b) Other Equity	(674.48)	(819.35)
	1,071.82	926.95
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Lease Liability	46.64	48.98
(ii) Other financial liabilities	41.30	42.99
(b) Provisions	11.14	10.57
(c) Other Non Current Liabilities	3.73	4.04
	102.81	106.58
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	46.12	31.44
(ii) Other financial liabilities	400.47	400.10
(b) Other current liabilities	7.69	6.77
(c) Provisions	7.61	6.73
	461.90	445.04
<b>Total Equity and Liabilities</b>	<b>1,636.52</b>	<b>1,478.58</b>

For Kabsons Industries Limited

(Rajiv Kabra)  
Managing Director  
DIN: 00038605

Place: Hyderabad  
Date: 14-11-2023



**Kabsons Industries Limited**

CIN No: L23209TG1993PLC014458

**Cash Flow Statement for the period ended 30th September 2023**

Particulars	(In Lakhs)	
	Half Year ended 30th September 2023	Year ended 31st March 2023
<b>A Cash flow from Operating Activities:</b>		
Profit Before tax	144.92	79.12
Adjustments for:		
Depreciation and Amortisation	36.40	52.94
Loss/ (Gain) on sale of Investments	1.36	-
Interest Income	(10.83)	(12.90)
Interest Expense	3.15	8.03
Credit balances and Sundry deposits written back		(0.00)
Lease rental	3.66	1.34
Fair value (gain) /loss on Investments	(45.27)	1.77
<b>Operating profit before working capital changes</b>	<b>133.39</b>	<b>130.30</b>
Adjustments for (increase)/decrease in operating assets		
Inventories	(47.10)	15.06
Trade Receivables	(9.99)	3.90
Other financial assets - current	(0.69)	0.61
Other non financial assets - current	(49.99)	(123.28)
Adjustments for increase/(decrease) in operating liabilities		
Trade Payables	14.69	19.05
Other financial liabilities - current	0.37	121.00
Short term provisions	0.88	0.02
Long term provisions	0.57	0.80
Other Non financial liabilities - current	0.91	0.92
<b>Cash generated from operations</b>	<b>43.04</b>	<b>168.34</b>
Income tax paid	15.34	(3.53)
<b>Net Cash flow from/(used in) operating activities</b>	<b>58.38</b>	<b>164.82</b>
<b>B Cash flow from Investing Activities:</b>		
Purchase of Property, plant and Equipment & Intangible assets and Capital Advances & Capital Creditors	(117.46)	(150.62)
Proceeds from sale of Investments	25.64	-
Additions to CWIP during the year	-	-
Investments made during the year	-	-
Interest income Received	10.83	12.90
Investments made in Bank Deposits	28.05	47.93
<b>Net Cash flow from/(used in) investing activities</b>	<b>(52.94)</b>	<b>(89.79)</b>
<b>C Cash flow from Financing Activities:</b>		
Lease Rental payment	(5.35)	(4.21)
Interest paid	(3.15)	(8.03)
Loans given/Received	0.05	(0.04)
Other financial assets - Non current	4.34	(48.85)
Other non financial assets - Non current	(2.32)	0.69
Other financial liabilities - Non current	(2.33)	(14.54)
Other Non financial liabilities - Non current	(0.31)	4.02
<b>Net Cash flow from/(used in) financing activities</b>	<b>(9.07)</b>	<b>(70.96)</b>
<b>Net Increase in Cash and Cash equivalents (A+B+C)</b>	<b>(3.63)</b>	<b>4.069</b>
<b>Cash and Cash equivalents at the beginning of the year</b>	<b>23.70</b>	<b>19.635</b>
<b>Cash and Cash equivalents at the end of the year</b>	<b>20.07</b>	<b>23.704</b>
<b>Components of Cash and Cash Equivalents</b>		
a. Cash on hand	0.15	0.30
b. Balances with banks		
- In current accounts	19.93	23.40
- In term deposits (with original maturity of 3 months or less)		
<b>Cash and Cash Equivalents as per Balance Sheet (Note no. 11)</b>	<b>20.07</b>	<b>23.70</b>
c. Bank Overdraft		
<b>Total Cash and Cash Equivalents in Cash Flow Statement</b>	<b>20.07</b>	<b>23.70</b>

For Kabsons Industries Limited

 Rajiv Kabra  
 Managing Director  
 DIN: 00038605

 Place: Hyderabad  
 Date: 14-11-2023



**Limited Review Report – Financial Results**

To the Board of Directors of Kabsons Industries Limited,

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Kabsons Industries Limited** ("the Company") for the quarter and Half Year ended 30<sup>th</sup> Sept 2023 (the "statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

This statement is the responsibility of the Company's Management and has been prepared and approved by the Board of Directors of a company in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the financial statement based on our review.

2. 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 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 statements are free from material misstatements. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. 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 Indian Accounting Standards (Ind AS) and other recognized accounting principles 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 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Hyderabad  
Date: 14<sup>th</sup> .Nov .2023

For K S Rao & Co.

Chartered Accountants

Firm's Regn No. 0031095

(P. GOVARDHANA REDDY)

Partner

Membership No. 029193

UDIN 23029193 BGWH0Q 8988