

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 – 500 033, 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



14th February, 2023

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

Dear Sirs / Madam

Sub: Outcome of Board Meeting held today & Submission of Un-Audited Financial Results for the 3rd quarter and nine months ended 31st December, 2022.

Ref: BSE Scrip Code: KABSON/524675

Further to our letter dated. 6th February, 2023, In compliance with Regulation 30 and Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, please find enclosed herewith a copy of the Un-audited Financial Results and Limited Review Report issued by the Statutory Auditors for the 3rd quarter and nine months ended 31st December, 2022, as approved by the Board of Directors at their meeting held on today i.e. 14th February, 2023 at 11.30 a.m. and concluded at 12.50 PM.

You are requested to take the same on record and acknowledge.

Thanking you, we remain.

Yours faithfully,
For Kabsons Industries Limited

M. Nagaraju
Nagaraju Musinam
Company Secretary cum
Compliance Officer
A48209



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/NINE MONTHS ENDED 31 DECEMBER 2022

(Rs In Lacs)

Particulars	For the Quarter Ended			for the Nine Months Ended		for the Year Ended
	31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	31-Mar-22
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from operations	460.599	420.90	344.52	1,174.12	807.58	1,135.18
II Other income	18.007	32.52	8.98	59.22	56.47	61.31
III Total Income (I+II)	478.61	453.42	353.50	1,233.344	864.05	1,196.49
IV Expenses						
Cost of materials consumed	-	-	-	-	-	-
Purchase of stock in trade	353.556	338.68	255.90	928.908	552.90	832.65
Change in inventories of stock in trade	11.822	10.28	0.43	18.311	(0.26)	(11.31)
Employee benefit Expenses	25.410	24.79	24.38	74.536	66.23	89.05
Finance costs	0.729	4.68	1.22	6.813	3.71	4.84
Depreciation and amortisation expenses	13.338	12.07	12.63	38.307	34.29	47.03
Other expenses	23.116	26.31	20.02	108.77	55.12	77.94
Total Expenses(IV)	427.97	416.81	314.58	1,175.64	711.99	1,040.19
V Profit/(loss) before exceptional items and tax(III-IV)	50.63	36.61	38.93	57.70	152.05	156.30
VI Exceptional Items	0.00	-	0.96	0.00	2.88	3.83
VII Profit/(loss) before tax (V+VI)	50.63	36.61	39.88	57.70	154.93	160.13
VIII Tax expense:						
Current tax (See Note 8 Below)	-	-	-	-	-	-
Deferred tax	-	-	-	-	-	-
Earlier year tax paid	0.150	-	-	0.15	-	0.05
IX Profit/(loss) for the period from continuing operations (VII-VIII)	50.48	36.61	39.88	57.55	154.93	160.08
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)	50.48	36.61	39.88	57.55	154.93	160.08
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)	50.48	36.61	39.88	57.55	154.93	160.08
XVI Paid up Equity Share Capital (par Value Rs 10/- each):	1746.3	1746.3	1746.3	1,746.30	1,746.30	1,746.30
XVII Other Equity	(840.77)	(891.25)	(927.86)	(840.77)	(927.86)	(898.32)
XVIII Earnings per Equity share (for continuing operations) -Basic and diluted	0.29	0.21	0.23	0.33	0.89	0.92
XIX Earnings per Equity share (for discontinued operations) -Basic and diluted	-	-	-	-	-	-
XX Earnings per Equity share (for discontinued & continuing operations) -Basic and diluted	0.29	0.21	0.23	0.33	0.89	0.92
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 Tuesday, February 14, 2023. The statutory auditors have issued an unmodified opinion on the above results.
- Interest of Rs.1.53 Lacs against dealership deposits has not been provided for the current quarter.
- 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.
- Despite profits, no provision is made for current tax considering unabsorbed depreciation and brought forward losses both under book profits provisions and Income tax Provisions.
- Deferred tax is not considered keeping in view the probability that the company may not earn taxable profits in the near future.
- The Company is engaged in Trading in LPG and leasing out bottling plants temporarily. There are no other reportable segments as per Indian Accounting Standard (Ind AS - 108).

For Kabsons Industries Limited

(Rajiv Kabra)
Managing Director
DIN: 00038605

Place : Hyderabad
Date : 14-02-2023





K.S. RAO & Co

CHARTERED ACCOUNTANTS

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 Nine Months ended 31st December 2022 (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 approved by the Board of Directors, has been prepared 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.

for K S Rao & Co.

Chartered Accountants

firm's Regn No. 003109S

(P. GOVARDHANA REDDY)

Partner

Membership No. 029193

UDIN 23029193B6W4E9F 3876

Place : Hyderabad

Date : 14th Feb 2023