

Date: 10.08.2021

To,  
Bombay Stock Exchange (BSE) Ltd.  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai -400001

**BSE Scrip Code: 511048**

**Sub: Un-Audited Financial Results for the Quarter ended 30<sup>th</sup> June, 2021**

Dear Sir/Madam,

Pursuant to Regulation 33 of SEBI (Listing Obligations Disclosure Requirements) Regulation, 2015. we herewith enclose the copy of Un-Audited Financial Results (Statement) along with Limited Review Report for the Quarter ended 30<sup>th</sup> June, 2021, as approved by the Board of Directors at its meeting held at Mumbai on August 10<sup>th</sup>, 2021.

Please take the same on records.

Thanking you,

Yours faithfully,  
For, Kusam Electrical Industries Ltd.

*Amruta Lokhande*

CS Amruta Lokhande  
Company Secretary & Compliance Officer



**KUSAM ELECTRICAL INDUSTRIES LIMITED**

CIN : L31909MH1983PLC220457

G-17 Bharat Industrial Estate, T.J. Road, Sewree (w), Mumbai - 400015. Phone No.c 022-24124540, FAX- 022 24149659, Email: kusammeco.acct@gmail.com. Website: www.kusamelectrical.com

**Statement of Unaudited Results for the Quarter ended 30th June 2021**  
**Under Regulation 33 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015**

(Rs. In Lakhs)

S. N.	Particulars	For the Quarter ended		For the Year Ended	
		30.06.2021	31.03.2021	30.06.2020	31.03.2021
		Unaudited	Audited	Unaudited	Audited
1	Revenue from operations	104.63	158.95	17.65	383.98
2	Other income	1.28	0.50	1.04	5.73
3	<b>Total revenue (1 + 2)</b>	<b>105.91</b>	<b>159.46</b>	<b>18.69</b>	<b>389.71</b>
4	<b>Expenses</b>				
	Purchase of stock-in-trade	103.13	38.44	66.54	158.85
	Changes in inventories of stock-in-trade	(41.22)	53.96	(56.36)	62.65
	Employee benefit expense	23.65	24.37	17.33	84.13
	Finance costs	0.92	1.19	2.76	7.78
	Depreciation and amortisation expense	3.07	3.16	3.29	12.76
	Other expenses	18.32	22.51	5.45	62.12
	<b>Total expenses</b>	<b>107.88</b>	<b>143.63</b>	<b>39.00</b>	<b>388.29</b>
5	<b>Profit/ (loss) before exceptional items and tax (3 - 4)</b>	<b>(1.98)</b>	<b>15.82</b>	<b>(20.31)</b>	<b>1.42</b>
6	Less: Exceptional items	-	-	-	-
7	<b>Profit/ (loss) before tax (5 - 6)</b>	<b>(1.98)</b>	<b>15.82</b>	<b>(20.31)</b>	<b>1.42</b>
8	<b>Tax expense</b>				
	a) Current tax	-	-	-	-
	b) Deferred tax	(0.26)	1.95	(1.66)	(0.31)
		(0.26)	1.95	(1.66)	(0.31)
9	<b>Profit/ (loss) for the period (7 - 8)</b>	<b>(1.71)</b>	<b>13.87</b>	<b>(18.64)</b>	<b>1.73</b>
10	<b>Other comprehensive income</b>				
	- Items that will not be reclassified to profit or loss (Net of tax)	0.24	0.92	0.02	0.98
	- Items that will be reclassified to profit or loss (Net of tax)	-	-	-	-
11	<b>Total comprehensive income for the period (9 + 10)</b> <i>(Profit/ loss + other comprehensive income)</i>	<b>(1.47)</b>	<b>14.79</b>	<b>(18.62)</b>	<b>2.70</b>
12	<b>Earnings per equity share (EPS) - Basic &amp; Diluted</b>	<b>(0.71)</b>	<b>5.78</b>	<b>(7.77)</b>	<b>0.72</b>
	*Not annualised	*	*	*	

**Notes:**

- The results for the quarter ended 30th June, 2021 are in compliance with IND-AS as prescribed under section 133 of the Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 10th August, 2021. The Statutory Auditors of the Company have carried out a limited review of the above results.
- Segment information: The Company is engaged in trading of Electrical & Electronic Measuring Instruments only and therefore there are no reportable segments.
- Covid -19 Impact Analysis :  
"The outbreak of corona virus (Covid-19) pandemic globally and in India is causing disturbance and slowdown of economic activity. The Company's operations and revenue during the current quarter were impacted due to covid-19. The company has taken into account possible impact of covid-19 in preparation of the unaudited financial results, including its assessment of recoverable value of its assets based on internal and external information upto the date of approval of these unaudited financial result and current indicators of future economic conditions."
- Provision including those for employee benefits and other provisions are made on estimated / proportionate basis and are subject to adjustment at the year end.
- The figures for the corresponding previous periods have been restated / regrouped wherever necessary, to make them comparable.

For KUSAM ELECTRICAL INDUSTRIES LIMITED

Chandimal Goliya  
WholeTime Director  
DIN-00167842  
Place: Mumbai  
Date: 10.08.2021





**RANK & Associates**  
Chartered Accountants

**Review Report on Quarterly Unaudited Financial Results pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,

The Board of Directors

Kusam Electrical Industries Limited

Mumbai

1. We have reviewed the accompanying statement of Unaudited Financial Results of **Kusam Electrical Industries Limited ("the company")**, for the quarter ended 30<sup>th</sup> June 2021 being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. The preparation of the statement is the responsibility of the Company's Management in accordance with applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013, read with relevant rules and has been approved by the Board of directors. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditors of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. 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 in accordance with Standards on Auditing. We have not performed an audit and accordingly, we do not express an audit opinion.
4. 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 result prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing obligation and Disclosure requirements) Regulations, 2015, read with SEBI 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.



## 5. Emphasis of Matters

We draw attention to Note 4 to the financial results, which describe the impact of the outbreak of coronavirus (COVID-19) on the business operations of the company. In view of highly uncertain economic environment, a definitive assessment of the impact on the subsequent periods is highly dependent upon circumstances as they evolve.

Our conclusion is not modified in respect of this matter.

**For RANK and Associates**  
**Chartered Accountants**  
**[Firm Ref. No. 105589W]**

Rahul Nahata

Digitally signed by Rahul Nahata  
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emailCode=4000000,  
st=Maharashtra, cn=Rahul Nahata  
Date: 2021.08.10 16:00:19 +05'30'

**CA Rahul Parasmal Nahata**  
**Partner**  
**Membership No: 116511**  
**UDIN: 21116511AAAAEX5735**

**Place: Mumbai**  
**Date: 10<sup>th</sup> August, 2021**