

Date: 12.08.2022

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 30th June, 2022


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 30th June, 2022, as approved by the Board of Directors at its meeting held at Mumbai on August 12th, 2022.

Please take the same on records.

Thanking you,

Yours faithfully,
For, Kusam Electrical Industries Ltd.


CS Amruta Lokhande
Company Secretary & Compliance Officer



KUSAM ELECTRICAL INDUSTRIES LIMITED

CIN : L31909MH1983PLC220457

C-325,3rd Floor,Antop Warehousing Company Limited,Vidyalankar College Road,Antop Hill,Wadala (E), Mumbai - 400037.

Phone No.022-27750662, Email: kusammeco.acct@gmail.com, Website: www.kusamelectrical.com

Statement of Unaudited Results for the Quarter ended 30th June 2022
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
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		Unaudited	Audited	Unaudited	Audited
1	Revenue from operations	166.26	142.04	104.63	558.44
2	Other income	0.75	118.02	1.28	121.70
3	Total Income (1 + 2)	167.01	260.06	105.91	680.14
4	Expenses				
	Purchase of stock-in-trade	172.26	70.34	103.13	358.98
	Changes in inventories of stock-in-trade	(85.33)	2.13	(41.22)	(41.12)
	Employee benefit expense	29.77	35.92	23.65	111.26
	Finance costs	1.00	0.71	0.92	3.29
	Depreciation and amortisation expense	1.91	2.92	3.07	12.14
	Other expenses	24.71	42.44	18.32	106.93
	Total expenses	144.32	154.47	107.88	551.48
5	Profit/ (loss) before exceptional items and tax (3 - 4)	22.69	105.59	(1.98)	128.66
6	Less: Exceptional items	-	-	-	-
7	Profit/ (loss) before tax (5 - 6)	22.69	105.59	(1.98)	128.66
8	Tax expense				
	a) Current tax	7.37	33.00	-	33.00
	b) Tax for the earlier year	-	(2.84)	-	(2.84)
	c) Deferred tax	(1.22)	0.24	(0.26)	(0.27)
		6.16	30.40	(1.66)	29.89
9	Profit/ (loss) for the period (7 - 8)	16.53	75.19	(1.71)	98.77
10	Other comprehensive income				
	- Items that will not be reclassified to profit or loss (Net of tax)	0.18	0.24	0.24	0.73
	- Items that will be reclassified to profit or loss (Net of tax)	-	-	-	-
11	Total comprehensive income for the period (9 + 10) <i>(Profit/ loss + other comprehensive income)</i>	16.71	75.43	(1.47)	99.50
12	Earnings per equity share (EPS) - Basic & Diluted	6.89	31.33	(0.71)	41.15
	*Not annualised	*	*	*	

Notes:

- The results for the quarter ended 30th June, 2022 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 12th August, 2022. 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.
- 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

Chandmal Goliya
Chandmal Goliya
WholeTime Director
DIN:-00167842
Place: Mumbai
Date: 12th August 2022.





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 30th June 2022 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.

For RANK & ASSOCIATES
CHARTERED ACCOUNTANTS
[Firm Ref. No. 105589W]

Rahul
Parasmal
Nahata

Digitally signed by
Rahul Parasmal Nahata
Date: 2022.08.12
17:03:41 +05'30'

CA. Rahul Nahata
Partner
Membership No: 116511
UDIN: 22116511AOXKIH7481



Place: Mumbai
Date: 12th August 2022