

Date: 02.11.2022

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 September, 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 September, 2022, as approved by the Board of Directors at its meeting held at Mumbai on November 02nd, 2022.

Please take the same on records.

Thanking you,

Yours faithfully,
For Kusam Electrical Industries Ltd.

CHANDMAL
PARASMAL
GOLIYA

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Chandmal Parasmal Goliya
Wholetime Director
DIN - 00167842



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For, Kusam Electrical Industries Ltd.



CS Amruta Lokhande
Company Secretary & Compliance Officer



KUSAM ELECTRICAL INDUSTRIES LIMITED

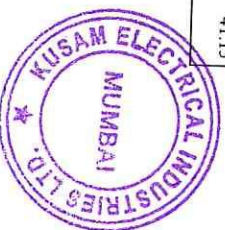
CIN : L31909MH1983PLC220457

C-325,3rd Floor,Antop Warehousing Company Limited,Vidyalankar College Road,Antop Hill,Wadala (E), Mumbai 400037.
Phone No.022-27750662, Email: kusammeco.aecf@gmail.com, Website: www.kusamelectrical.com

Statement of Unaudited Results for the half year ended 30th September, 2022

Under Regulation 33 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015


SR. NO.	Particulars	For the Quarter ended			For half year ended		(Rs. In Lakhs)
		30.09.2022	30.06.2022	30.09.2021	30.09.22	30.09.2021	
		Unaudited	Unaudited	Audited	Unaudited	Audited	
1	Revenue from operations	189.75	166.26	172.30	356.01	276.93	558.44
2	Other income	1.42	0.75	1.25	2.17	2.53	121.70
3	Total Income (1 + 2)	191.17	167.01	173.55	358.18	279.46	680.14
4	Expenses						
	Purchase of stock-in-trade	115.22	172.26	81.27	287.48	184.40	358.98
	Changes in inventories of stock-in-trade	(16.57)	(85.33)	22.46	(101.90)	(18.76)	(41.12)
	Employee benefit expense	30.43	29.77	23.72	60.20	47.37	111.26
	Finance cost	0.05	1.00	0.91	1.05	1.83	3.29
	Depreciation and amortisation expense	1.91	1.91	3.07	3.83	6.14	12.14
	Other expense	37.67	24.71	24.68	62.38	43.00	106.93
5	Total expenses	168.70	144.32	156.10	313.03	263.97	551.48
6	Profit/ (loss) before exceptional items and tax (3 - 4)	22.48	22.67	17.45	45.15	15.49	128.66
7	Less: Exceptional items	-	-	-	-	-	-
8	Profit/ (loss) before tax (5 - 6)	22.48	22.67	17.45	45.15	15.49	128.66
9	Tax expense						
	a) Current tax	7.93	7.38	-	15.31	-	33.00
	b) Tax for the earlier year	-	-	-	-	-	(2.84)
	c) Deferred tax	(0.84)	(1.22)	(0.31)	(2.06)	(0.57)	(0.27)
		7.09	6.16	(0.31)	13.25	(0.57)	29.89
10	Profit/ (loss) for the period (7 - 8)	15.39	16.51	17.76	31.90	16.06	98.77
11	Other comprehensive income						
	- Items that will not be reclassified to profit or loss (Net of tax)	0.18	0.18	0.25	0.37	0.49	0.73
	- Items that will be reclassified to profit or loss (Net of tax)	-	-	-	-	-	-
	Total comprehensive income for the period (9 + 10)	15.57	16.69	18.01	32.26	16.55	99.50
	(Profit/ loss + other comprehensive income)						
12	Earnings per equity share (EPS) - Basic & Diluted	6.41	6.88	7.40	13.29	6.69	41.15
	*Not annualised						



Notes:

- 1 The results for the quarter and half year ended 30th September, 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.
- 2 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 2nd November, 2022. The Statutory Auditors of the Company have carried out a limited review of the above results.
- 3 Segment information: The Company is engaged in trading of Electrical & Electronic Measuring Instruments only and therefore there are no reportable segments.
- 4 Provision including those for employee benefits and other provisions are made on estimated / proportionate basis and are subject to adjustment at the year end.
- 5 The figures for the corresponding previous periods have been restated / regrouped wherever necessary, to make them comparable

For KUSAM ELECTRICAL INDUSTRIES LIMITED

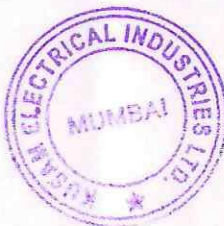

Chaldmal Goliya
WholeTime Director
DIN-00167842
Place: Mumbai
Date: 02.11.2022



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		
Unaudited statement of Assets and Liabilities		
Under Regulation 33 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015		
(Rs. In Lakhs)		
Particulars	As at 30-09-2022 Unaudited	As at 31-03-2022 Audited
ASSETS		
A. NON CURRENT ASSETS		
(a) Property, plant and equipment and Intangible Asset	70.12	73.94
(b) Financial assets	0.00	-
(c) Deferred tax assets (Net)	10.80	8.74
(d) Income Tax Asset (Net)	(0.56)	25.97
B. CURRENT ASSETS		
(a) Inventories	264.60	162.56
(b) Financial Assets		
(i) Trade Receivables	29.72	17.58
(ii) Cash and cash equivalents	78.23	112.80
(iii) Other Bank Balances	-	-
(iv) Loans	-	-
(v) Others	0.62	0.41
(c) Other current assets	46.53	57.06
TOTAL ASSETS	500.05	459.06
EQUITY AND LIABILITIES		
A.EQUITY		
(a) Equity Share Capital	24.00	24.00
(b) Other Equity	319.30	287.03
B.LIABILITIES		
1. NON CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	-	14.24
(b) Provisions	51.85	42.59
2. CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Trade Payables		
A) Total outstanding dues in Micro enterprises and small enterprises	2.65	0.64
B) Total outstanding dues of creditors other than micro enterprises and small enterprises	46.18	2.26
(ii) Borrowings	15.76	-
(iii) Other Financial Liabilities	21.60	32.02
(b) Other Current Liabilities	(3.46)	21.04
(c) Provisions	22.18	35.24
(d) Income Tax Liabilities (Net)	-	-
TOTAL EQUITY AND LIABILITIES	500.05	459.06

For KUSAM ELECTRICAL INDUSTRIES LIMITED

Chandmal Goliya
WholeTime Director
DIN: 00167842
Place: Mumbai
Date: 02.11.2022



KUSAM ELECTRICAL INDUSTRIES LIMITED

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

Unaudited Cash Flow Statement

Under Regulation 33 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015

Particulars	(Rs. In Lakhs)	
	For the Half year ended 30th September, 2022	For the Half year ended 30th September, 2021
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items and tax		
Adjustments for:	45.15	15.49
Depreciation and amortisation		
Finance costs	3.83	6.14
(Profit) / loss on sale / write off of assets	1.05	1.83
Interest income	-	-
Net unrealised exchange (gain) / loss	-	-
Operating profit / (loss) before working capital changes	4.88	7.97
Changes in working capital:	50.03	23.46
Adjustments for (increase) / decrease in operating assets:		
Inventories		
Trade receivables	(102.04)	(17.79)
Loans and advances	(12.14)	(9.39)
Other Financial Assets	-	-
Other Current Assets	(0.21)	(22.85)
	10.90	(12.31)
Adjustments for increase / (decrease) in operating liabilities:		
Provisions		
Trade payables	(3.80)	5.76
Other Financial Liabilities	45.93	8.84
Other Current Liabilities	(10.42)	4.42
	(24.50)	(8.15)
Net unrealised exchange (gain) / loss	7.21	10.87
Taxes Paid		
Net cash flow from / (used in) operating activities (A)	11.21	(8.49)
	(35.03)	(36.50)
B. Cash flow from investing activities		
Interest Income		
Sale/(Purchase) on fixed assets (net)	-	-
Net cash flow from / (used in) investing activities (B)	(0.00)	1.42
C. Cash flow from financing activities		
Repayment of Borrowings (Net)		
Finance cost	1.52	(5.30)
	(1.05)	(1.83)
Net cash flow from / (used in) financing activities (C)		
	0.46	(7.13)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		
Cash and cash equivalents at the beginning of the year	(34.57)	(42.21)
Cash and cash equivalents at the end of the period	112.80	55.82
	78.23	13.61
Components of Cash & Cash Equivalents		
(i) Cash on hand		
(ii) Balances with Bank in Current Accounts	0.06	0.17
(iii) Balances with Bank in Fixed Deposit with Bank maturing within 3 months	1.08	1.87
	77.10	11.57
	78.23	13.61

Notes:

(i) The comparative figure for cash flows for the six months ended September 30, 2021 included in the 'Unaudited Statement of Cash flows for the six months ended September 30, 2022' have been reviewed by the Audit Committee and approved by the Board of Directors of the Company, but have not been subjected to review by the statutory auditors as the mandatory requirement for limited review of cash flows has been made applicable for periods beginning April 1, 2020, pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

(ii) Figures in Brackets are outflows/ deductions

For KUSAM ELECTRICAL INDUSTRIES LIMITED

Chandmal Goliya
WholeTime Director
DIN:-00167842
Place: Mumbai
Date: 02.11.2022





RANK & Associates
Chartered Accountants

Review Report on Quarterly and Half yearly 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 & half year ended 30th September 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

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by Rahul
Parasmal Nahata
Date: 2022.11.02
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CA. Rahul Nahata

Partner

Membership No: 116511

UDIN:22116511BBTAE7951

Place: Mumbai

Date: 02nd November, 2022