

Date: 03.11.2023

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, 2023

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, 2023, as approved by the Board of Directors at its meeting held at Mumbai on November 03rd, 2023.

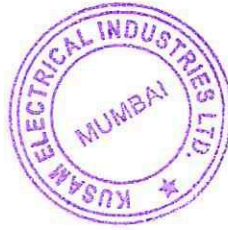
Please take the same on records.


Thanking you,

Yours faithfully,
For, Kusam Electrical Industries Ltd.

Amruta
Kiran
Lokhande

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		
Unaudited statement of Assets and Liabilities		
Under Regulation 33 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015		
(Rs. In Lakhs)		
Particulars	As at 30-09-2023 Unaudited	As at 31-03-2023 Audited
ASSETS		
A. NON CURRENT ASSETS		
(a) Property, plant and equipment and Intangible Assets	59.20	63.97
(b) Financial assets	-	-
(c) Deferred tax assets (Net)	4.68	3.39
(d) Income Tax Asset (Net)	12.98	9.80
B. CURRENT ASSETS		
(a) Inventories	235.36	247.82
(b) Financial Assets		
(i) Trade Receivables	16.15	17.82
(ii) Cash and cash equivalents	91.18	40.57
(iii) Other Bank Balances	-	-
(iv) Loans	-	-
(v) Others	1.88	0.43
(c) Other current assets	51.58	46.03
TOTAL ASSETS	473.01	429.83
EQUITY AND LIABILITIES		
A.EQUITY		
(a) Equity Share Capital	24.00	24.00
(b) Other Equity	355.85	324.87
B.LIABILITIES		
1. NON CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	-	-
(b) Provisions	20.02	15.35
2. CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Trade Payables		
A) Total outstanding dues in Micro enterprises and small enterprises	4.76	12.27
B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1.20	1.16
(ii) Borrowings	8.95	10.87
(iii) Other Financial Liabilities	26.07	24.74
(b) Other Current Liabilities	13.74	11.28
(c) Provisions	18.42	5.31
(d) Income Tax Liabilities (Net)	-	-
TOTAL EQUITY AND LIABILITIES	473.01	429.83
For KUSAM ELECTRICAL INDUSTRIES LIMITED <div> <div> Navin Chandmal Goliya </div> <div> Digitally signed by Navin Chandmal Goliya DN: cn=Navin Chandmal Goliya, o=KUSAM ELECTRICAL INDUSTRIES LTD., email=navin.goliya@kusamelectrical.com, c=IN, serial=10000000000000000000, version=3, date=2023.11.03 16:49:20 +05'30' </div> </div> <div> <div> Navin Chandmal Goliya WholeTime Director DIN:-00164681 Place: Mumbai Date: 3rd November, 2023 </div> <div>  </div> </div>		

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Statement of Unaudited Results for the half year ended 30th September, 2023							
Under Regulation 33 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015							
(Rs. In Lakhs)							
S. NO.	Particulars	For the Quarter ended			For half year ended		For the Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Audited	Unaudited	Audited	Audited
1	Revenue from operations	163.47	197.41	189.75	360.88	356.01	689.94
2	Other income	0.68	0.32	1.42	1.00	2.17	2.83
3	Total Income (1 + 2)	164.15	197.72	191.17	361.88	358.18	692.77
4	Expenses						
	Purchase of stock-in-trade	92.08	99.75	115.22	191.84	287.48	455.47
	Changes in inventories of stock-in-trade	(1.16)	14.06	(16.57)	12.90	(101.90)	(85.34)
	Employee benefit expense	21.28	20.33	30.43	41.62	60.20	118.09
	Finance cost	0.00	0.18	0.05	0.18	1.05	1.58
	Depreciation and amortisation expense	2.39	2.39	1.91	4.77	3.83	9.97
	Other expense	37.01	30.82	37.67	67.82	62.38	152.25
5	Total expenses	151.60	167.52	168.70	319.13	313.03	652.01
6	Profit/ (loss) before exceptional items and tax (3 - 4)	12.55	30.20	22.48	42.75	45.15	40.76
7	Less: Exceptional items	-	-	-	-	-	-
8	Profit/ (loss) before tax (5 - 6)	12.55	30.20	22.48	42.75	45.15	40.76
9	Tax expense						
	a) Current tax	4.28	9.05	7.93	13.33	15.31	4.50
	b) Tax for the earlier year	-	-	-	-	-	(10.10)
	c) Deferred tax	(0.65)	(0.64)	(0.84)	(1.29)	(2.06)	5.35
		3.63	8.41	7.09	12.04	13.25	(0.24)
	Profit/ (loss) for the period (7 - 8)	8.92	21.79	15.39	30.71	31.90	41.01
10	Other comprehensive income						
	- Items that will not be reclassified to profit or loss (Net of tax)	0.14	0.14	0.18	0.27	0.37	(3.17)
11	- Items that will be reclassified to profit or loss (Net of tax)	-	-	-	-	-	-
	Total comprehensive income for the period (9 + 10) <i>(Profit/ loss + other comprehensive income)</i>	9.06	21.93	15.57	30.99	32.26	37.84
12	Earnings per equity share (EPS) - Basic & Diluted	3.72	9.08	6.41	12.80	13.29	17.09
	*Not annualised	*	*	*	*	*	

Notes:

- The results for the quarter and half year ended 30th September, 2023 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 03rd November, 2023. 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

Navin
Chandmal
Goliya

Digitally signed by Navin Chandmal Goliya
DN: cn=Navin Chandmal Goliya, o=Kusam Electrical Industries Limited, email=navin.goliya@kusamelectrical.com, c=IN

Navin Chandmal Goliya
WholeTime Director
DIN:-00164681
Place: Mumbai
Date: 3rd November, 2023



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Unaudited Cash Flow Statement				
Under Regulation 33 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015				
(Rs. In Lakhs)				
Particulars	For the Half year ended 30th September, 2023		For the Half year ended 30th September, 2022	
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax		42.75		45.15
<i>Adjustments for:</i>				
Depreciation and amortisation	4.77		3.83	
Finance costs	0.18		1.05	
(Profit) / loss on sale / write off of assets	-		-	
Interest income	-		-	
Net unrealised exchange (gain) / loss	-		-	
		4.95		4.88
Operating profit / (loss) before working capital changes		47.70		50.03
<i>Changes in working capital:</i>				
<i>Adjustments for (increase) / decrease in operating assets:</i>				
Inventories	12.46		(102.04)	
Trade receivables	1.67		(12.14)	
Loans and advances	-		-	
Other Financial Assets	(1.45)		(0.21)	
Other Current Assets	(5.28)	7.41	10.90	(103.48)
<i>Adjustments for increase / (decrease) in operating liabilities:</i>				
Provisions	17.78		(3.80)	
Trade payables	(7.46)		45.93	
Other Financial Liabilities	1.33		(10.42)	
Other Current Liabilities	2.46		(24.50)	
		14.11		7.21
Net unrealised exchange (gain) / loss				
Taxes Paid		(16.51)		11.21
Net cash flow from / (used in) operating activities (A)		52.71		(35.03)
B. Cash flow from investing activities				
Interest Income	-		-	
Sale/(Purchase) on fixed assets (net)	-		-	
Net cash flow from / (used in) investing activities (B)		-		-
C. Cash flow from financing activities				
Repayment of Borrowings (Net)	(1.92)		1.52	
Finance cost	(0.18)		(1.05)	
Net cash flow from / (used in) financing activities (C)		(2.10)		0.46
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		50.61		(34.57)
Cash and cash equivalents at the beginning of the year		40.57		112.80
Cash and cash equivalents at the end of the period		91.18		78.23
Components of Cash & Cash Equivalents				
(i) Cash on hand	0.24		0.06	
(ii) Balances with Bank in Current Accounts	-		1.08	
(iii) Balances with Bank in Fixed Deposit with Bank maturing within 3 months	90.94		77.10	
		91.18		78.23
Notes:				
(i) The comparative figure for cash flows for the six months ended September 30, 2022 included in the 'Unaudited Statement of Cash flows for the six months ended September 30, 2023 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 Obligation and Disclosure Requirements) Regulations, 2015, as amended.				
(ii) Figures in Brackets are outflows/ deductions.				
For KUSAM ELECTRICAL INDUSTRIES LIMITED				
Navin Chandmal Goliya				
Navin Chandmal Goliya				
WholeTime Director				
DIN:-00164681				
Place: Mumbai				
Date: 3rd November, 2023				



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 September 2023 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]

CA. Rahul Nahata
Partner

Membership No: 116511
UDIN: 23116511BGWXY8987



Place: Mumbai
Date: 3rd November 2023