

Date: 13.02.2023

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 31st December, 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 31st December, 2022, as approved by the Board of Directors at its meeting held at Mumbai on February 13th, 2023.

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, Vidyalkar College Road, Antop Hill, Wadala (East), Mumbai - 400 037
Phone No.022-27750662, Email: kusammeco.acct@gmail.com, Website: www.kusamelectrical.com

Statement of Unaudited Standalone Results for the Quarter and Nine month ended 31st December, 2022
Under Regulation 33 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015

(Rs. In Lakhs)

S. N.	Particulars	For the Quarter ended			For the Nine month ended		For the Year Ended
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		Unaudited			Unaudited		Audited
1	Revenue from operations	174.18	189.75	139.47	530.19	416.40	558.44
2	Other Income	10.73	1.42	1.14	12.90	3.67	121.70
3	Total revenue (1 + 2)	184.91	191.17	140.62	543.09	420.08	680.14
4	Expenses						
	Purchase of stock-in-trade	75.32	115.22	104.24	362.79	288.64	358.98
	Changes in inventories of stock-in-trade	19.05	(16.57)	(24.49)	(82.85)	(43.25)	(41.12)
	Employee benefit expense	36.64	30.43	28.21	96.84	75.58	111.26
	Finance cost	0.13	0.05	0.74	1.18	2.57	3.29
	Depreciation and amortisation expense	1.91	1.91	3.08	5.74	9.22	12.14
	Other expense	46.09	37.67	21.49	108.47	64.49	106.93
	Total expenses	179.13	168.71	133.28	492.16	397.25	551.48
5	Profit/ (loss) before exceptional items and tax (3 - 4)	5.78	22.47	7.33	50.93	22.82	128.66
6	Less: Exceptional items	-	-	-	-	-	-
7	Profit/ (loss) before tax (5 - 6)	5.78	22.47	7.33	50.93	22.82	128.66
8	Tax expense						
	a) Current tax	3.60	7.93	-	18.91	-	33.00
	b) Tax for earlier period	-	-	-	-	-	(2.84)
	c) Deferred tax	(1.49)	(0.84)	0.07	(3.55)	(0.50)	(0.27)
		2.10	7.09	0.07	15.36	(0.50)	29.89
9	Profit/ (loss) for the period (7 - 8)	3.68	15.38	7.27	35.57	23.33	98.77
10	Other comprehensive income						
	- Items that will not be reclassified to profit or loss (Net of tax)	0.18	0.18	0.24	0.55	0.73	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>	3.86	15.56	7.51	36.12	24.06	99.50
12	Earnings per equity share (EPS) - Basic & Diluted *Not annualised	1.53	6.41	3.03	14.82	9.72	41.15

Notes:

- The results for the quarter & nine months ended 31st December, 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 13th February 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, current & deferred tax and other provisions are made on estimated / proportionate basis and are subject to adjustment at the year end.
- Previous Period figures have been regrouped wherever necessary.

For KUSAM ELECTRICAL INDUSTRIES LIMITED


Chandmal Goliya
WholeTime Director
DIN:-00167842
Place: Mumbai
Date: 13th February 2023





Review Report on Quarterly and Nine Months 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 & nine months ended 31st December 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]

CA. Rahul Nahata

Partner

Membership No: 116511

UDIN: 23116511BGWXHC4945



Place: Mumbai

Date: 13th February, 2023