



Kusam Electrical Industries Ltd.

C-325, 3rd Floor, Antop Hill Warehousing Co. Ltd., Vidyalanekar College Road, Antop Hill,
Wadala East, Mumbai-400037.

Sales Direct : 022 - 27754546

Telephone : 27750662 / 27750292

CIN No. : L31909MH1983PLC220457

Email : sales@kusam-meco.co.in

Website : www.kusamelectrical.com

GST : 27AABCK3644E1ZR



Date: 02.02.2024

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, 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 31st December, 2023, as approved by the Board of Directors at its meeting held at Mumbai on February 02nd, 2024.

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 Standalone Results for the quarter and nine months ended 31st December, 2023							
Under Regulation 33 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015							
						(Rs. In Lakhs)	
S. NO.	Particulars	For the Quarter ended			For the Nine month ended		
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	For the Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	165.40	163.47	174.18	526.28	530.19	689.94
2	Other income	1.19	0.68	10.73	2.19	12.90	2.83
3	Total Income (1 + 2)	166.59	164.15	184.91	528.47	543.09	692.77
4	Expenses						
	Purchase of stock-in-trade	116.42	92.08	75.32	308.25	362.79	455.47
	Changes in inventories of stock-in-trade	(12.18)	(1.16)	19.05	0.72	(82.85)	(85.34)
	Employee benefit expense	33.79	21.28	36.64	75.41	96.84	118.09
	Finance cost	0.33	0.00	0.13	0.51	1.18	1.58
	Depreciation and amortisation expense	2.45	2.39	1.91	7.22	5.74	9.97
	Other expense	45.72	37.01	46.09	113.54	108.47	152.25
5	Total expenses	186.53	151.60	179.13	505.66	492.16	652.01
6	Profit/ (loss) before exceptional items and tax (3 - 4)	(19.94)	12.55	5.78	22.81	50.93	40.76
7	Less: Exceptional items	-	-	-	-	-	-
8	Profit/ (loss) before tax (5 - 6)	(19.94)	12.55	5.78	22.81	50.93	40.76
9	Tax expense						
	a) Current tax	(3.41)	4.28	3.60	9.92	18.91	4.50
	b) Tax for the earlier year	-	-	-	-	-	(10.10)
	c) Deferred tax	0.57	(0.65)	(1.49)	(0.72)	(3.55)	5.35
		(2.83)	3.63	2.10	9.20	15.36	(0.24)
	Profit/ (loss) for the period (7 - 8)	(17.11)	8.92	3.68	13.60	35.57	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	0.41	0.55	(3.17)
	- 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>	(16.97)	9.06	3.86	14.02	36.12	37.84
12	Earnings per equity share (EPS) - Basic & Diluted *Not annualised	(7.13)	3.72	1.53	5.67	14.82	17.09

Notes:

- The results for the quarter and nine months ended 31st December, 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 02nd February, 2024. 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

Navin Chandmal Goliya

WholeTime Director

DIN:-00164681

Place: Mumbai

Date: 02nd February, 2024



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 31st December 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: 24116511BKFBUS3953



Place: Mumbai

Date: 2nd February 2024