KABSONS INDUSTRIES LIMITED

Registered Office: Madhuw Vihar, Plot No.17, 2nd Floor, H.No. 8-2-293/82/C/17, Road No.7, Jubilee Hills, Hyderabad - 500 033, Telangana, INDIA. Phone : 040-23554970 E-mail : operationslpg@gmail.com; Website : www.kabsonsindustrieslimited.com Grievance redressal division Email : kilshareholders@gmail.com CIN No.: L23209TG1993PLC014458



14th November, 2022

To Department of Corporate Services, The BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, M Samachar Marg, Fort Mumbai, Maharashtra – 400001

Dear Sirs / Madam

Sub: Outcome of Board Meeting held today & Submission of Un-Audited Financial Results for the 2nd quarter and half year ended 30th September, 2022.

Ref: BSE Scrip Code: KABSON/524675

Further to our letter dated 2nd November, 2022, In compliance with Regulation 30 and Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, please find enclosed herewith a copy of the Un-audited Financial Results and Limited Review Report issued by the Statutory Auditors for the 2nd quarter and half year ended 30th September, 2022, as approved by the Board of Directors at their meeting held on today i.e. 14th February, 2022 at 4.30 p.m. and concluded at 5.20 PM.

You are requested to take the same on record and acknowledge.

Thanking you, we remain.

Yours faithfully, For Kabsons Industries Limited

Nagaraju Musinam Company Secretary cum Compliance Officer

KABSONS INDUSTRIES LIMITED

CIN-L23209TG1993PLC014458

REGD. OFFICE : Madhuw Vihar, Plot No.17 8-2-293/82/C/17, Jubilee Hills, Road No 7 Hyderabad Hyderabad TG 500033 IN

website: www.kabsonsindustrieslimited.com

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022

Particulars	For the Quarter Ended			For the half year ended		Year ended
	30-Sep-22 Unaudited	30-Jun-22 Unaudited	30-Sep-21 Unaudited	30-Sep-22 Unaudited	30-Sep-21 Unaudited	31-Mar-22 Audited
Revenue from operations	420.90	292.62	298.97	713.52	463.06	1,135.18
II Other income	32.52	8.70	27.62	41.22	405.00	61.31
III Total Revenue(I+II)	453.42	301.32	326.59	754.74	510.55	1,196.49
IV Expenses	433.42	301.32	520.37	/ 54./4	510.55	1,170.47
Cost of materials consumed						-
Purchase of stock In trade	338,68	236.67	201.51	575.35	297.00	832.65
Change in inventories of stock in trade	10.28	(3.79)	2.22		The second	
Employee benefit Expenses	24.79			6.49	(0.68)	(11.31
Finance costs		24.34	21.09	49.13	41.85	89.05
	4.68	1.40	1.24	6.08	2.48	4.84
Depreciation and amortisation expenses	12.07	12.90	11.40	24.97	21.65	47.03
Other expenses	26.31	59.34	19.23	85.65	35.11	77.94
Total Expenses(IV)	416.81	330.86	256.67	747.67	397.42	1,040.19
V Profit/(loss) before exceptional items and tax(III-IV)	36.61	(29.54)	69.92	7.07	113.13	156.30
VI Exceptional Items	-	-	0.96		1.92	3.83
VII Profit/(loss) before tax (V+VI)	36.61	(29.54)	70.88	7.07	115.05	160.13
VIII Tax expense:	-	*	÷.	1.5		-
Current tax (See Note 8 Below)		-	-			-
Deferred tax			6	(*)		-
Earlier year tax paid	-		-		-	0.05
IX Profit/(loss) for the period from continuing operations (VII-VIII)	36.61	(29.54)	70.88	7.07	115.05	160.08
X Profit/(loss) from discontinued operations	-	-	+	1.00	-	
XI Tax expense on discontinued operations				14 I.	-	
XII Profit/(loss) from discontinued operations (after tax) (X-XI)					~	
XIII Profit/(loss) for the period (IX+XII)	36.61	(29.54)	70.88	7.07	115.05	160.08
XIV OTHER COMPREHENSIVE INCOME		-				
A-(i) Items that will not be reclasified to the profit or loss	•		*		- 1	
(ii) Income tax on items that will not be reclasified to the profit or						1
loss						•
B-(i) Items that will be reclasified to the profit or loss		-			-	
(ii) Income tax on items that will be reclasified to the profit or loss	-					
Total Other Comprehensive Income (net of taxes)						
XV Total Comprehensive Income for The Period (XIII+XIV)	36.61	(29.54)	70.88	7.07	115.05	160.08
XVI Paid up Equity Share Capital (par Value Rs 10/- each):	1,746.30	1,746.30	1,746.30	1,746.30	1,746.30	
XVII Other Equity	(891.25)	(927.86)	(943.35)	(891.25)	(943.35)	1,746.30
XVIII Earnings per Equity share (for continuing operations) -Basic and diluted	0.21	(0.17)	0.41	0.04	0.66	(898.32)
XIX Earnings per Equity share (for discontinued operations) -Basic and diluted		-	-			
XX Earnings per Equity share (for discontinued & continuing operations) - Basic and diluted	0.21	(0.17)	0.41	0.04	0.66	0.92
Weighted average number of equity shares (Face Value of Rs. 10 each)	1,74,63,000	1.74.63.000	1,74,63.000	1.74.63.000	1,74,63,000	1,74,63,000

Notes:

1. The above results have been reviewed by the audit committee and approved by the Board of Directors at their meeting held on 14th November, 2022. The statutory auditors have issued an unmodified opinion on the above results

2. Interest of Rs.1.53 Lacs against dealership deposits has not been provided for the current quarter .

3. Considering the operations of the company, only small number of employees, are employed and In view of this the requirements of Ind AS-19 Employee Benefits in respect of gratuity could not be complied with. However provision for gratuity as required under Payment of Gratuity Act has been provided for and is being paid as and when the liability arises.

4. The above mentioned income from operations are disclosed net of GST Collected.

5. Despite profits, no provision is made for current tax considering unabsorbed depreciation and brought forward losses both under book profits provisions and Income tax Provisions.

6. Deferred tax is not considered keeping in view the probability that the company may not earn taxable profits in the near future.

7. The Company is engaged in Trading in LPG and leasing out bottling plants temporarily. There are no other reportable segments as per Indian Accounting Standard (Ind AS - 108).

For Kabsons Industries Limited

(Rajiv Kabra)

Managing Director

DIN: 00038605

Place : Hyderabad Date : 14-11-2022

KABSONS INDUSTRIES LIMITED CIN-L23209TG1993PLC014458

REGD. OFFICE : Madhuw Vihar, Plot No.17 8-2-293/82/C/17, Jubilee Hills, Road No 7 Hyderabad Hyderabad TG 500033 IN

BALANCE SHEET AS AT 30TH SEPTEMBER 2022

(b) Right of use asset70.4873.32(c) Capital work in progress(d) Investment Property6.696.77(e) Intangible assets0.000.00(f) Financial Assets(ii) Other financial assets32.8433.29(g) Other non-current assets6.075.55(a) Inventories14.9621.45(b) Financial Assets(ii) Cash and cash equivalents34.4431.38(iii) Cash and cash equivalents194.91194.45(iv) Loans0.020.020.02(v) Other financial assets11.4711.38(c) Current tax asset (Net)41.9235.79(d) Other current assets95.5370.62416.41384.7234.41(d) Other current assets95.5370.62	70.48 - 6.69 0.00 244.20 32.84 6.07 889.26	521.18 73.32 6.77 0.00 - 246.40 33.29 5.53 886.50	
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For Kabsons Industries Limited

(Rajiv Kabra) Managing Director DIN: 00038605

Place: Hyderabad Date: 14-11-2022

Kabsons Industries Limited CIN No: L23209TG1993PLC014458

Cash Flow Statement for the period ended 30th September 2022

			(In Lakhs)
		Half Year ended	Year ended
	Particulars	30th September 2022	31st March 2022
		LULL	LULL
Cash	flow from Operating Activities:		
Profit	Before tax	7.07	160.1
Adius	tments for:		
	eciation and Amortisation	24.97	47.0
	(Gain) on sale of tangible assets (net)		
	est Income	(5.46)	(13.6
		6.08	4.8
	est Expense	-	(3.8
	it balances and Sundry deposits written back	0.50	6.8
	e rental		
	alue (gain) /loss on Investments	2.20	(27.0
	ating profit before working capital changes	35.37	173.3
Adjus	stments for (increase)/decrease in operating assets		12210-1
Inv	entories	6.49	(11.3
Tra	de Receivables	(3.06)	3.:
Oth	ner financial assets - current	(0.09)	3.:
· Off	ner financial assets - Non current	0.45	23.
Oth	ner non financial assets - current	(24.91)	(29.
Oth	ner non financial assets - Non current	(0.53)	(1.4
Adjus	stments for increase/(decrease) in operating liabilities		x.
	de Payables	46.95	(6.
	ner financial liabilities - current	10.67	39.
	ner financial liabilities - Non current	(30.14)	(9.
	ort term provisions	(0.27)	1.
		0.91	2.
	ng term provisions ner Non financial liabilities - current	(1.11)	0.
	ner Non financial liabilities - Non current	1.19	(0.
	generated from operations	41.92	188.
	me tax paid	(6.13)	1.
Net C	Cash flow from/(used in) operating activities	35.79	189.
B Cash	flow from Investing Activities:		
1.0	hase of Property, plant and Equipment & Intangible assets and		
	ital Advances & Capital Creditors	(29.85)	(70.
100	eeds from sale of Property, plant and equipment		
	tions to CWIP during the year	· •	
	stments made during the year		(93.
	est income Received	5.46	13.
	stments made in Bank deposits	(0.46)	
Net (Cash flow from/(used in) investing activities	(24.86)	(170.
C Cast	flow from Financing Activities:		
	e Rental payment	(1.32)	(9.
	est paid	(6.08)	(4.
	Cash flow from/(used in) financing activities	(7.40)	
Nerv	cash now nonry (used in) inducing achivines	(7.40)	(14.
et Incre	ase in Cash and Cash equivalents (A+B+C)	3.53	4.
ash and	d Cash equivalents at the beginning of the year	19.64	14.
ash and	Cash equivalents at the end of the year	23.16	19.
Jan Gil		23.10	17.
ome	entrol Cash and Cash Faulty-Ionia	1	
	ents of Cash and Cash Equivalents n on hand	0.62	0.
	nces with banks	0.02	0.
	In current accounts	22.54	19.
		22.54	
	In term deposits (with original maturity of 3 months or less)		
	and Cash Equivalents as per Balance Sheet (Note no. 11)	23.16	19,
	(Overdraft	·····	
Total	Cash and Cash Equivalents in Cash Flow Statement	23.16	19.

For Kabsons Industries Limited (Rajiv Kabra) Managing Director DIN: 00038605 MYD. *

Place: Hyderabad Date: 14-11-2022

K.S. RAO & Co



CHARTERED ACCOUNTANTS

Limited Review Report – Financial Results

To the Board of Directors of Kabsons Industries Limited,

 We have reviewed the accompanying Statement of Unaudited Financial Results of Kabsons Industries Limited ("the Company") for the quarter and Half Year ended 30th September 2022 (the "statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the financial statement based on our review.

- 2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial information performed by the Independent Auditor of the Entity, issued by Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free from material misstatements. 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. We have not performed an audit and accordingly, we do not express an audit opinion.
- 3. 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 results prepared in accordance with applicable Indian Accounting Standards (Ind AS) and other recognized accounting principles and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by 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.

Place : Hyderabad Date : 14th November 2022

for K S Rao & Co. Chartered Accountants RA/ firm's Regn No. 003109S (P. GOVARDHANA REDDY)

Partner Membership No. 029193 UDIN 22029193 BDBXJH 7361