

KABSONS INDUSTRIES LIMITED

REGD. OFF. : "Madhu Vihar" Second Floor, Plot No.17, H.No. 8-2-293/82/C/17, Road No. 7,
Jubilee Hills, Hyderabad – 500033, Telangana, INDIA
Tel: 040-23554970, E-mail: operationslpg@gmail.com
Website: www.kabsons.co.in, Grievance redressal division Email: kilshareholders@gmail.com
CIN No: L23209TG1993PLC014458



12th February, 2024

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

Sub: Outcome of Board Meeting held today under Regulation 30 & 33 of SEBI (LODR) Regulations, 2015

Ref: BSE Scrip Code: KABSON/524675

Dear Sirs / Madam

Further to our letter dated 5th February, 2024, in compliance with Regulation 30 & 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the company, at its meeting held today i.e. 12th February, 2024 had, considered and approved the following businesses:

1. The Unaudited Financial Results of the company along with the Limited Review Report for the third quarter ended 31st December, 2023.

The Board meeting commenced at 10.00 A.M. and concluded at 12.45 P.M.

This is for your information and record.

Thanking you.

Yours faithfully,
For Kabsons Industries Limited

Madhu Thokala
Company Secretary & Compliance Officer
M. No. A54822



Limited Review Report – Financial Results

To the Board of Directors of Kabsons Industries Limited,

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Kabsons Industries Limited** ("the Company") for the quarter and Nine Months ended 31st December 2023 (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 prepared and approved by the Board of Directors of the company 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 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 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. The company had not provided Gratuity Liability and Leave Encashment based on Actuarial valuation in accordance with Ind AS -19 requirements. Refer to Note No. 2 Notes to the Results.
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 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.

for K S Rao & Co.

Chartered Accountants

Firm's Regn No. 003109S

P. Govardhana Reddy

(P. GOVARDHANA REDDY)

Partner

Membership No. 029193

UDIN 24029193BKFEID 5848



Place: Hyderabad

Date: 12th Feb.2024

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2023

Amount In Lakhs

Particulars	For the Quarter Ended			for the Nine Months Ended		for the Year Ended
	31-Dec-23	30-Sep-23	31-Dec-22	31-Dec-23	31-Dec-22	31-Mar-23
	Un audited	Un audited	Un audited	Un audited	Un audited	Audited
I Revenue from operations	634.37	645.66	460.60	1,771.37	1,174.12	1,699.56
II Other income	36.10	26.22	18.01	103.74	59.22	67.94
III Total Income (I+II)	670.46	671.88	478.61	1,875.11	1,233.34	1,767.50
IV Expenses						
Cost of materials consumed	-	-	-	-	-	-
Purchase of stock In trade	542.00	521.50	353.56	1,474.26	928.91	1,365.36
Change in inventories of stock in trade	14.83	(50.48)	11.82	(33.44)	18.31	15.06
Employee benefit Expenses	36.99	29.74	25.41	94.44	74.54	100.19
Finance costs	1.50	1.59	0.73	4.65	6.81	8.03
Depreciation and amortisation expenses	21.90	19.28	13.34	58.30	38.31	52.94
Other expenses	33.85	64.13	23.12	128.54	108.77	146.80
Total Expenses(IV)	651.06	585.76	427.97	1,726.75	1,175.64	1,688.38
V Profit/(loss) before exceptional items and tax(III-IV)	19.40	86.12	50.63	148.35	57.70	79.12
VI Exceptional Items	0.00	15.96	0.00	15.96	0.00	-
VII Profit/(loss) before tax (V+VI)	19.40	102.08	50.63	164.32	57.70	79.12
VIII Tax expense:						
Current tax (See Note 8 Below)	-	-	-	-	-	12.34
Deferred tax	-	-	-	-	-	(12.34)
Earlier year tax paid/Written back	-	0.05	0.15	(12.29)	0.15	0.15
IX Profit/(loss) for the period from continuing operations (VII-VIII)	19.40	102.03	50.48	176.61	57.55	78.97
X Profit/(loss) from discontinued operations	-	-	-	-	-	-
XI Tax expense on discontinued operations	-	-	-	-	-	-
XII Profit/(loss) from discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII Profit/(loss) for the period (IX+XII)	19.40	102.03	50.48	176.61	57.55	78.97
XIV OTHER COMPREHENSIVE INCOME						
A-(i) Items that will not be reclassified to the profit or loss	-	-	-	-	-	-
(ii) Income tax on items that will not be reclassified to the profit or loss	-	-	-	-	-	-
B-(i) Items that will be reclassified to the profit or loss	-	-	-	-	-	-
(ii) Income tax on items that will be reclassified to the profit or loss	-	-	-	-	-	-
Total Other Comprehensive Income (net of taxes)	-	-	-	-	-	-
XV Total Comprehensive Income for The Period (XIII+XIV)	19.40	102.03	50.48	176.61	57.55	78.97
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	1,746.30
XVII Other Equity	(656.14)	(674.48)	(840.77)	(656.14)	(840.77)	(819.35)
XVIII Earnings per Equity share (for continuing operations) -Basic and diluted	0.11	0.58	0.29	1.01	0.33	0.45
XIX Earnings per Equity share (for discontinued operations) -Basic and diluted	-	-	-	-	-	-
XX Earnings per Equity share (for discontinued & continuing operations) - Basic and diluted	0.11	0.58	0.29	1.01	0.33	0.45
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:

- The above results have been reviewed by the audit committee and approved by the Board of Directors at their meeting held on 12th February, 2024. The statutory auditors have issued an unmodified opinion on the above results
- 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 and Leave Encashment could not be complied with. However provision for gratuity and Leave Encashment as required under Payment of Gratuity Act and Leave Encashment policy has been provided for and is being paid as and when the liability arises.
- The above mentioned income from operations are disclosed net of GST Collected.
- Current Tax: No provision for tax is required due to unabsorbed depreciation. MAT provision u/s 115JB are not applicable since the company opted for section 115BAA rates of Income Tax.
- Corresponding period figures have been regrouped / recasted wherever necessary to confirm with those of current period.

Place : Hyderabad
Date : 12-02-2024

FOR KABSONS INDUSTRIES LIMITED

RAJIV KABRA
MANAGING DIRECTOR
DIN: 00038605

