



# Kusam Electrical Industries Ltd.

C-325, 3rd Floor, Antop Hill Warehousing Co. Ltd., Vidyalkar 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: 14.11.2024

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 30<sup>th</sup> September, 2024**

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 30<sup>th</sup> September, 2024, as approved by the Board of Directors at its meeting held at Mumbai on November 14<sup>th</sup>, 2024.

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

Digitally signed by Amruta Kiran Lokhande  
DN: cn=In, o=Personal, title=0326,  
pseudonym=1331383159601400479654572K2ZF  
F2,  
2.5.4.20=e8138b46f70519a499539bb7b09c69946  
5b0e60df180f5b4b0b42200a0105,  
postalCode=400055, st=Maharashtra,  
serialNumber=885566c14265547ab7b5e86a6684  
af2e13722d31db86ce5d160f51388521c3,  
cn=Amruta Kiran Lokhande  
Date: 2024.11.14 16:47:08 +05'30'



## 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.comStatement of Unaudited Results for the half year ended 30th September, 2024  
Under Regulation 33 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015

S. NO.	Particulars	(Rs. In Lakhs)					
		For the Quarter ended			For half year ended		For the Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Unaudited	Unaudited	Audited	Unaudited	Audited	Audited	
1	Revenue from operations	265.03	156.12	163.47	421.15	360.88	713.78
2	Other income	0.52	1.33	0.68	1.85	1.00	4.19
3	<b>Total Income (1 + 2)</b>	<b>265.55</b>	<b>157.45</b>	<b>164.15</b>	<b>423.00</b>	<b>361.88</b>	<b>717.97</b>
4	<b>Expenses</b>						
	Purchase of stock-in-trade	296.53	69.01	92.08	365.54	191.84	402.03
	Changes in inventories of stock-in-trade	(123.98)	36.10	(1.16)	(87.87)	12.90	23.06
	Employee benefit expense	31.40	30.93	21.28	62.33	41.62	98.39
	Finance cost	0.72	0.43	0.00	1.15	0.18	0.76
	Depreciation and amortisation expense	2.24	2.20	2.39	4.44	4.77	9.81
	Other expense	44.00	45.45	37.01	89.45	67.82	168.64
5	<b>Total expenses</b>	<b>250.91</b>	<b>184.13</b>	<b>151.60</b>	<b>435.05</b>	<b>319.13</b>	<b>702.69</b>
6	<b>Profit/ (loss) before exceptional items and tax (3 - 4)</b>	<b>14.64</b>	<b>(26.69)</b>	<b>12.55</b>	<b>(12.05)</b>	<b>42.75</b>	<b>15.27</b>
7	Less: Exceptional items	-	-	-	-	-	-
8	<b>Profit/ (loss) before tax (5 - 6)</b>	<b>14.64</b>	<b>(26.69)</b>	<b>12.55</b>	<b>(12.05)</b>	<b>42.75</b>	<b>15.27</b>
9	<b>Tax expense</b>						
	a) Current tax	-	-	4.28	-	13.33	7.00
	b) Tax for the earlier year	-	-	-	-	-	-
	c) Deferred tax	(0.50)	(0.42)	(0.65)	(0.92)	(1.29)	(0.39)
	<b>Profit/ (loss) for the period (7 - 8)</b>	<b>15.14</b>	<b>(26.27)</b>	<b>8.92</b>	<b>(11.13)</b>	<b>30.71</b>	<b>8.67</b>
10	<b>Other comprehensive income</b>						
	- Items that will not be reclassified to profit or loss (Net of tax)	0.10	0.10	0.14	0.21	0.27	(2.67)
11	- Items that will be reclassified to profit or loss (Net of tax)	-	-	-	-	-	-
	<b>Total comprehensive income for the period (9 + 10)</b> <i>(Profit/ loss + other comprehensive income)</i>	<b>15.24</b>	<b>(26.17)</b>	<b>9.06</b>	<b>(10.92)</b>	<b>30.99</b>	<b>6.00</b>
12	<b>Earnings per equity share (EPS) - Basic &amp; Diluted</b> *Not annualised	6.31	(10.95)	3.72	(4.64)	12.80	3.61

**Notes:**

- The results for the quarter and half year ended 30th September, 2024 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 14th November, 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  
WholeTime Director

DIN:-00164681

Place: Mumbai

Date: 14th November, 2024



**KUSAM ELECTRICAL INDUSTRIES LIMITED**

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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**

Particulars	(Rs. In Lakhs)	
	As at 30-09-2024 Unaudited	As at 31-03-2024 Audited
<b>ASSETS</b>		
<b><u>A. NON CURRENT ASSETS</u></b>		
(a) Property, plant and equipment and Intangible Assets		
(b) Financial assets	57.49	61.69
(c) Deferred tax assets (Net)	-	-
(d) Income Tax Asset (Net)	4.70	3.78
	5.11	10.72
<b><u>B. CURRENT ASSETS</u></b>		
(a) Inventories		
(b) Financial Assets	314.82	228.88
(i) Trade Receivables		
(ii) Cash and cash equivalents	47.15	17.14
(iii) Other Bank Balances	0.75	111.88
(iv) Loans	-	-
(v) Others	-	-
(c) Other current assets	1.77	2.86
	86.56	13.99
<b>TOTAL ASSETS</b>	<b>518.36</b>	<b>450.94</b>
<b><u>EQUITY AND LIABILITIES</u></b>		
<b><u>A.EQUITY</u></b>		
(a) Equity Share Capital	24.00	24.00
(b) Other Equity	317.72	328.64
<b><u>B.LIABILITIES</u></b>		
<b><u>1. NON CURRENT LIABILITIES</u></b>		
(a) Financial Liabilities		
(i) Borrowings	-	-
(b) Provisions	23.95	20.18
<b><u>2. CURRENT LIABILITIES</u></b>		
(a) Financial Liabilities		
(i) Trade Payables		
A) Total outstanding dues in Micro enterprises and small enterprises		
B) Total outstanding dues of creditors other than micro enterprises and small enterprises	61.89	7.09
(ii) Borrowings	33.57	2.90
(iii) Other Financial Liabilities	21.12	30.67
(b) Other Current Liabilities	24.80	22.59
(c) Provisions	6.35	6.80
(d) Income Tax Liabilities (Net)	4.96	8.06
	-	-
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>518.36</b>	<b>450.94</b>

For KUSAM ELECTRICAL INDUSTRIES LIMITED

Navin Chandmal Goliya  
WholeTime Director

DIN:-00164681

Place: Mumbai

Date: 14th November, 2024





**KUSAM ELECTRICAL INDUSTRIES LIMITED**

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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, 2024		For the Half year ended 30th September, 2023	
<b>A. Cash flow from operating activities</b>				
Net Profit / (Loss) before extraordinary items and tax		(12.05)		42.75
<i>Adjustments for:</i>				
Depreciation and amortisation	4.44		4.77	
Finance costs	1.15		0.18	
(Profit) / loss on sale / write off of assets	-		-	
Interest income	-		-	
Net unrealised exchange (gain) / loss	-		-	
Operating profit / (loss) before working capital changes		5.59		4.95
<i>Changes in working capital:</i>		(6.45)		47.70
<i>Adjustments for (increase) / decrease in operating assets:</i>				
Inventories	(85.94)		12.46	
Trade receivables	(30.01)		1.67	
Loans and advances	-		-	
Other Financial Assets	1.10		(1.45)	
Other Current Assets	(72.36)	(187.22)	(5.28)	7.41
<i>Adjustments for increase / (decrease) in operating liabilities:</i>				
Provisions				
Trade payables	0.67		17.78	
Other Financial Liabilities	85.47		(7.46)	
Other Current Liabilities	2.21		1.33	
	(0.45)		2.46	
Net unrealised exchange (gain) / loss		87.90		14.11
Taxes Paid		5.61		(16.51)
<b>Net cash flow from / (used in) operating activities (A)</b>		(100.17)		52.71
<b>B. Cash flow from investing activities</b>				
Interest Income				
Sale/(Purchase) on fixed assets (net)	-		-	
<b>Net cash flow from / (used in) investing activities (B)</b>	(0.25)	(0.25)	-	-
<b>C. Cash flow from financing activities</b>				
Repayment of Borrowings (Net)	(9.55)		(1.92)	
Finance cost	(1.15)		(0.18)	
<b>Net cash flow from / (used in) financing activities (C)</b>		(10.71)		(2.10)
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>		(111.13)		50.61
Cash and cash equivalents at the beginning of the year		111.88		40.57
<b>Cash and cash equivalents at the end of the period</b>		0.75		91.18
<b>Components of Cash &amp; Cash Equivalents</b>				
(i) Cash on hand	0.67		0.24	
(ii) Balances with Bank in Current Accounts	-		-	
(iii) Balances with Bank in Fixed Deposit with Bank maturing within 3 months	0.09		90.94	
		0.75		91.18

**Notes:**

(i) The comparative figure for cash flows for the six months ended September 30, 2023 included in the 'Unaudited Statement of Cash flows for the six months ended September 30, 2024 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 Obligations 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: 14th November, 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

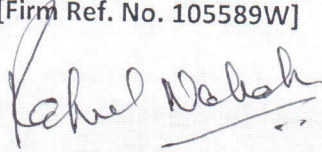
1. We have reviewed the accompanying statement of Unaudited Financial Results of **Kusam Electrical Industries Limited** ("the company"), for the quarter ended 30<sup>th</sup> September 2024 being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations 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 examination, which included test checks, the Company has used accounting software for maintaining its books of account for the period under review, which has a feature of recording audit trail (edit log) facility, But the feature of recording audit trail (edit log) facility was not enabled at the database level to log any direct data changes for the accounting software used for maintaining the books of accounts throughout the year for all relevant transactions recorded in the software.





5. Based on our review conducted as above, except for point 4, 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 R A N K & ASSOCIATES  
CHARTERED ACCOUNTANTS  
[Firm Ref. No. 105589W]



CA. Rahul Parasmal Nahata  
Partner

Membership No: 116511  
UDIN: 24116511BKFCFA7114  
Date: 14<sup>th</sup> November 2024

