

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



13th November, 2021

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, 2021.
Ref: BSE Scrip Code: KABSON/524675

Further to our letter dated 6th November, 2021, 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, 2021, as approved by the Board of Directors at their meeting held on today i.e. 13th November, 2021 at 11.00 AM and concluded at 12.15 PM.

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

Thanking you, we remain.

Yours faithfully,
For Kabsons Industries Limited

M. Nagaraju
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, 2021

Particulars	For the Quarter Ended			For the half year ended		Year ended
	30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	31-Mar-21
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from operations	298.97	164.09	116.21	463.06	193.73	599.88
II Other income	27.62	19.87	11.98	47.48	31.45	75.37
III Total Revenue(I+II)	326.59	183.95	128.19	510.55	225.18	675.24
IV Expenses						
Cost of materials consumed	-	-	-	-	-	-
Purchase of stock In trade	201.51	95.50	52.40	297.00	85.94	368.80
Change in inventories of stock in trade	2.22	(2.90)	9.15	(0.68)	6.12	0.88
Employee benefit Expenses	21.09	20.77	18.42	41.85	36.51	77.24
Finance costs	1.24	1.25	2.58	2.48	3.65	7.09
Depreciation and amortisation expenses	11.40	10.26	7.35	21.65	14.49	32.53
Other expenses	19.23	15.87	17.20	35.11	30.92	90.46
Total Expenses(IV)	256.67	140.75	107.11	397.42	177.64	577.00
V Profit/(loss) before exceptional items and tax(III-IV)	69.92	43.21	21.08	113.13	47.54	98.25
VI Exceptional Items	0.96	0.96	1.01	1.92	10.69	12.61
VII Profit/(loss) before tax (V+VI)	70.88	44.17	22.09	115.05	58.23	110.86
VIII Tax expense:						
Current tax (See Note 8 Below)	-	-	-	-	-	-
Deferred tax	-	-	-	-	-	-
Earlier year tax paid	-	-	-	-	0.02	0.02
IX Profit/(loss) for the period from continuing operations (VII-VIII)	70.88	44.17	22.09	115.05	58.21	110.84
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)	70.88	44.17	22.09	115.05	58.21	110.84
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)	70.88	44.17	22.09	115.05	58.21	110.84
XVI Earnings per Equity share (for continuing operations) -Basic and diluted	0.41	0.25	0.13	0.66	0.33	0.63
XVII Earnings per Equity share (for discontinued operations) -Basic and diluted	-	-	-	-	-	-
XVIII Earnings per Equity share (for discontinued & continuing operations) -Basic and diluted	0.41	0.25	0.13	0.66	0.33	0.63
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

Notes:

- The above results for the quarter/Half year ended 30th september, 2021 were subjected to Limited review by Statutory Auditors, reviewed by Audit Committee and taken on record by the Board of Directors at the meeting held on 13th November 2021.
- The Financial Results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended.
- The format for quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015, dated 30th November 2015, has been modified to comply with requirements of SEBI's circular dated 5th July, 2016.
- Expenses are recognised in statement of profit and loss using a classification based on the nature of expense method as per para 99 of Ind AS 1, Presentation of financial statements
- Interest on dealership deposits of Rs.1.53 Lacs and Rs. 3.06 Lacs have not been provided for the current quarter and for the current half year respectively.
- 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.
- The above mentioned income from operations are disclosed net of GST Collected.
- Despite profits, no provision is made for tax considering unabsorbed depreciation and brought forward losses both under book profits provisions and Income tax Provisions.
- Deferred tax is not considered keeping in view the probability that the company may not earn taxable profits in the near future.
- 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).
- Corresponding period figures have been regrouped / recasted wherever necessary to conform with those of current period.

For Kabsons Industries Limited

(Rajiv Kabra)
Managing Director
DIN: 00038605

Place : Hyderabad
Date : 13-11-2021



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CIN-L23209TG1993PLC014458

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BALANCE SHEET AS AT 30th September 2021

Rs in Lakhs

Particulars	As at 30-september- 2021 UnAudited	As at 31-Mar-2021 Audited
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	584.46	571.34
(b) Capital work in progress	-	-
(c) Investment Property	6.86	6.95
(d) Intangible assets	0.00	0.00
(e) Financial Assets	-	-
(i) Investments	188.29	125.76
(ii) Other financial assets	74.94	56.50
(f) Other non-current assets	7.90	4.05
	862.47	764.59
Current assets		
(a) Inventories	10.82	10.14
(b) Financial Assets	-	-
(i) Trade receivables	35.72	34.65
(ii) Cash and cash equivalents	28.39	14.75
(iii) Bank balances other than (ii) above	182.77	172.78
(iv) Loans	0.02	0.02
(v) Other financial assets	10.08	14.97
(c) Current tax asset (Net)	30.17	37.29
(d) Other current assets	54.28	40.84
	352.25	325.44
Total Assets	1,214.71	1,090.03
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1,746.30	1,746.30
(b) Other Equity	(943.35)	(1,058.40)
	802.95	687.90
Liabilities		
Non-current liabilities		
(a) Financial Liabilities		
(i) Lease Liability	40.86	42.27
(ii) Other financial liabilities	169.36	159.36
(b) Provisions	7.90	7.78
(c) Other Non Current Liabilities	0.06	0.15
	218.17	209.55
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings		
(i) Lease Liability	2.23	1.84
(ii) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises; and		
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	12.59	18.86
(ii) Other financial liabilities	166.62	161.21
(b) Other current liabilities	6.44	5.28
(c) Provisions	5.70	5.39
	193.59	192.58
Total Equity and Liabilities	1,214.71	1,090.03

For Kabsons Industries Limited

(Rajiv Kabra)

Managing Director

DIN: 00038605



Place: Hyderabad

Date: 13-11-2021

Kabsons Industries Limited

CIN No: L23209TG1993PLC014458

Cash Flow Statement for the period ended 30th September 2021

Particulars	(In Lakhs)	
	Half Year ended 30th September 2021	Year ended 31st March 2021
A Cash flow from Operating Activities:		
Profit Before tax	115.05	110.86
Adjustments for:		
Depreciation and Amortisation	21.65	32.53
Loss/ (Gain) on sale of tangible assets (net)	-	-
Interest Income	(4.46)	(2.75)
Interest Expense	2.48	7.09
Credit balances and Sundry deposits written back	(0.91)	(0.96)
Lease rental	1.70	1.75
Fair value (gain) /loss on Investments	(29.54)	(49.07)
Operating profit before working capital changes	105.98	99.45
Adjustments for (increase)/decrease in operating assets		
Inventories	(0.68)	0.88
Trade Receivables	(1.08)	(2.03)
Other financial assets - current	(0.95)	3.37
Other financial assets - Non current	(18.44)	(30.85)
Other non financial assets - current	(13.43)	1.08
Other non financial assets - Non current	(3.86)	0.83
Adjustments for increase/(decrease) in operating liabilities		
Trade Payables	(6.26)	(4.84)
Other financial liabilities - current	5.40	34.31
Other financial liabilities - Non current	10.00	(41.43)
Short term provisions	0.32	0.89
Long term provisions	0.12	0.56
Other Non financial liabilities - current	1.16	(18.66)
Other Non financial liabilities - Non current	(0.08)	(6.02)
Cash generated from operations	78.19	37.54
Income tax paid	7.12	3.19
Net Cash flow from/(used in) operating activities	85.31	40.73
B Cash flow from Investing Activities:		
Purchase of Property, plant and Equipment & Intangible assets and Capital Advances & Capital Creditors	(34.69)	(42.76)
Proceeds from sale of Property, plant and equipment	-	0.44
Additions to CWIP during the year	-	-
Investments made during the year	(33.00)	-
Interest income Received	1.22	3.06
Net Cash flow from/(used in) investing activities	(66.47)	(39.26)
C Cash flow from Financing Activities:		
Lease Rental payment	-	-
Interest paid	(2.48)	(7.09)
Net Cash flow from/(used in) financing activities	(2.48)	(7.09)
Net Increase in Cash and Cash equivalents (A+B+C)	14.66	(7.38)
Cash and Cash equivalents at the beginning of the year	14.75	22.13
Cash and Cash equivalents at the end of the year	29.41	14.75
Components of Cash and Cash Equivalents		
a. Cash on hand	0.23	0.29
b. Balances with banks	-	-
- In current accounts	28.17	14.46
- In term deposits (with original maturity of 3 months or less)	-	-
Cash and Cash Equivalents as per Balance Sheet (Note no. 11)	28.39	14.75
c. Bank Overdraft	-	-
Total Cash and Cash Equivalents in Cash Flow Statement	28.39	14.75

For Kabsons Industries Limited

(Rajiv Kabra)

Managing Director

DIN: 00038605

Place: Hyderabad

Date: 13-11-2021





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 Half-Year ended 30th September 2021 (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.

for **K S Rao & Co.**
Chartered Accountants
firm’s Regn No. 003109S


(P. GOVARDHANA REDDY)
Partner

Membership No. 029193
UDIN **21029193-AAAA NM 7816**



Place : Hyderabad
Date : 13th November 2021