

KUSH INDUSTRIES LIMITED

(Formerly known as SNS Textiles Limited)

[CIN: L74110GJ1992PLC017218]

Registered Office & Works: Plot No.129, Near J. B. Chemicals, G.I.D.C. Estate, Ankleshwar – 393 002, Dist. - Bharuch, (Gujarat)

Tel.: +91-2646-221691 Email: snstex@yahoo.co.in

13th February, 2024

BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001

Ref: Company Code No. 514240

Dear Sir,

**Sub: Outcome of Board Meeting and Submission of Unaudited Financial Results
for the quarter ended on 31st December, 2023**

We refer to our letter dated 1st February, 2024 informing the date of Meeting of the Board of Directors of the Company. Please note that the Board of Directors in their meeting held today, have taken on record the Unaudited Financial Results for the quarter ended on 31st December, 2023.

We are enclosing herewith copy of the said Unaudited Financial Results for the quarter ended 31st December, 2023 along with Limited Review Report thereon.

The meeting of Board of Directors of the Company commenced on 02:00 PM and concluded at 02:35 PM.

This is as per Regulation – 30 and 33 of the SEBI (LODR) Regulations, 2015.

Thanking you,

Yours faithfully,
For KUSH INDUSTRIES LIMITED

MANSUKH K. VIRANI
WHOLETIME DIRECTOR
(DIN: 00873403)

Encl: As above.

KUSH INDUSTRIES LIMITED

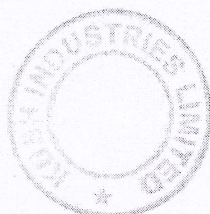
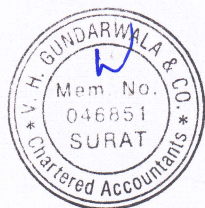
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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 31ST DECEMBER, 2023

Particulars (Refer Notes Below)		Quarter ended on			9 Months ended on (Cumulative)		(Rs. In lakh) Previous Year ended on 31-03-2023
		31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	(Audited)
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
1	Revenue from operations	0.44	65.88	0.48	66.32	81.43	82.39
2	Other income	1.23	1.62	1.14	4.38	3.35	4.89
3	Total Income(1+2)	1.67	67.50	1.62	70.70	84.78	87.28
4	Expenses						
	a. Cost of Materials consumed	0.24	-	0.47	0.24	1.65	2.59
	b. Purchases of stock-in-trade	-	-	-	-	78.59	141.54
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	62.95	-	62.95	-	(62.95)
	d. Employee benefits expense	1.20	1.20	1.20	3.60	3.60	4.96
	e. Finance costs	-	-	-	0.11	0.11	0.11
	f. Depreciation & amortisation expense	-	-	1.10	-	3.32	4.42
	g. Electric/Gas Expense	-	-	-	-	0.14	0.16
	h. Other expenses	1.65	1.77	1.85	6.61	6.77	8.59
	Total Expenses	3.09	65.92	4.62	73.51	94.18	99.42
5	Profit / (Loss) before exceptional items and tax (3-4)	(1.42)	1.58	(3.00)	(2.81)	(9.40)	(12.14)
6	Exceptional items	231.40	-	-	231.40	-	-
7	Profit / (Loss) before tax (5+6)	229.98	1.58	(3.00)	228.59	(9.40)	(12.14)
8	Tax expense:						
	Current tax	-	-	-	-	-	-
	Deferred tax	-	-	-	-	-	-
9	Profit (Loss) for the period from continuing operations (7-8)	229.98	1.58	(3.00)	228.59	(9.40)	(12.14)
10	Profit/(loss) from discontinuing operations before Tax	-	-	-	-	-	-
11	Tax expense of discontinuing operations	-	-	-	-	-	-
12	Profit/(loss) from Discontinuing operations (after tax) (10-11)	-	-	-	-	-	-
13	Profit / (Loss) for the period (9+12)	229.98	1.58	(3.00)	228.59	(9.40)	(12.14)



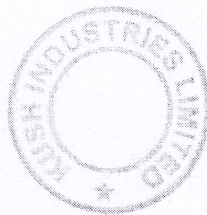
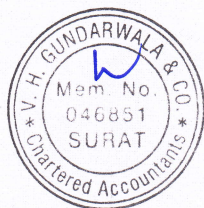
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Particulars	Quarter ended on			9 Months ended on (Cumulative)		Previous Year ended on 31-03-2023 (Audited)
	31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
14 Other Comprehensive Income						
<i>Items that will not be reclassified subsequently to profit or loss</i>						
Investment at fair value	0.42	0.64	0.24	1.70	(0.40)	(1.25)
Income tax relating to items that will not be reclassified to profit or loss						
<i>Items that will be reclassified subsequently to profit or loss</i>	-	-	-	-	-	-
Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
Other Comprehensive Income, net of tax	0.42	0.64	0.24	1.70	(0.40)	(1.25)
15 Total Comprehensive Income for the period (13+14)	230.40	2.22	(2.76)	230.29	(9.80)	(13.39)
16 Paid-up equity shares capital (Face Value per share Rs. 10/-)	1484.68	1484.68	1484.68	1484.68	1484.68	1484.68
17 Reserves excluding Revaluation Reserves						(2443.71)
18 Earnings Per Share of Rs. 10/- each (for continuing operations)						
- Basic	1.51	0.02	(0.002)	1.51	(0.006)	(0.08)
- Diluted	1.51	0.02	(0.002)	1.51	(0.006)	(0.08)
19 Earnings Per Share of Rs.10/- each (for discontinued operations)						
- Basic		-	-		-	-
- Diluted		-	-		-	-
20 Earnings Per Share of Rs 10/- each (for discontinued & continuing operations)						
- Basic	1.51	0.02	(0.002)	1.51	(0.006)	(0.08)
- Diluted	1.51	0.02	(0.002)	1.51	(0.006)	(0.08)



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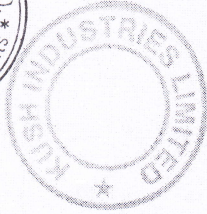
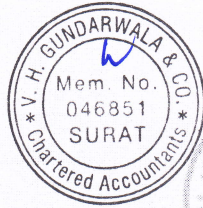
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Notes:

1	The Company is operating only in one segment.
2	The Company does not have any subsidiary / associate.
3	Provision for taxation/deferred taxation, if any, will be made at the year end.
4	Figures, wherever required, are regrouped/ rearranged.
5	The above results have been reviewed by Audit committee and approved by Board of Directors of Company at its meeting held on 13 th February, 2024
6	Exceptional items includes Rs.231.40 lacs profit on disposal of undertaking at plot no.129, GIDC Estate, Ankleshwar,

Date: 13th February, 2024
Place: Ankleshwar



for KUSH INDUSTRIES LIMITED

Mansukh K. Virani

MANSUKH K. VIRANI
WHOLETIME DIRECTOR
(DIN:00873403)



V. H. GUNDARWALA & Co., Chartered Accountants

V H GUNDARWALA
B.Com., F.C.A.,DISA {ICAI}

O : Gate No.6, 123-124, 1st Floor, M S Building, Singapuri Wadi, Rustompura, Surat 395002
[M] :98241-23329, 81604-64127

Email : vinodgundarwala@gmail.com

LIMITED REVIEW REPORT

Review report to
The Board of Directors of
Kush Industries Limited
(Formerly known as SNS Textiles Ltd).

We have reviewed the accompanying statement of unaudited standalone financial results of Kush Industries Limited (Formerly known as SNS Textiles Ltd) for the period ended 31-12-2023 ("the statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), 2015, as amended ("the Listing Regulations").

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 of material misstatement(s). 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India, 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 amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For V H GUNDARWALA & CO.
CHARTERED ACCOUNTANTS



Place : Surat.

Date : 13/02/2024

(V. H. GUNDARWALA)
PROPRIETOR
M.NO:-046851
FRN:-113291w
UDIN: 24046851BKFHFJ5399