## KABSONS INDUSTRIES LIMITED

REGD. OFF.: "Madhuw 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

May 27, 2024

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

Dear Sirs / Madam

Outcome of Board Meeting held on May 27, 2024 & Submission of Audited Financial

Results for the 4th Quarter and year ended 31st March, 2024.

Ref: **BSE Scrip Code: KABSON/524675** 

Further to our letter dated.18.05.2024, in compliance with Regulation 30 and 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Audited Financial Results, Statement of Assets and Liabilities and Auditors Report with modified opinion for the 4<sup>th</sup> Quarter and financial year ended 31<sup>st</sup> March, 2024, as approved by the Board of Directors at their meeting held on May 27, 2024.

Board Meeting commenced at 4.00 P.M. and concluded at 7.35 P.M.

Kindly take the above information/ documents on record.

Yours faithfully For Kabsons Industries Limited

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

#### 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.kabsons.co.in

#### STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH 2024

Amount in Lakhs

	For the Quarter Ended			for the Year Ended	
Particulars	31-Mar-24	31-Dec-23	31-Mar-23	31/03/2024	31-Mar-23
*	Audited	Un audited	Audited	Audited	Audited
Revenue from operations	950.52	634.37	525.44	2,721.88	1,699.56
II Other income	22.72	36.10	8.72	126.46	67.94
III Total Income (I+II)	973.23	670.46	534.16	2,848.34	1,767.50
IV Expenses					•
Cost of materials consumed	1-	-	-	-	2
Purchase of stock in trade	785.22	542.00	436.45	2,259.48	1,365.36
Change in inventories of stock in trade	(7.13)	14.83	(3.25)	(40.57)	15.06
Employee benefit Expenses	34.11	36.99	25.66	128.55	100.19
Finance costs	1.44	1.50	1.21	6.09	8.03
Depreciation and amortisation expenses	21.69	21.90	14.63	79.98	52.94
Other expenses	41.48	33.85	38.03	170.02	146.80
Total Expenses(IV)	876.80	651.06	512.74	2,603.55	1,688.38
V Profit/(loss) before exceptional items and tax(III-IV)	96.43	19.40	21.42	244.78	79.12
VI Exceptional Items	(0.12)	0.00	-	15.84	
VII Profit/(loss) before tax (V+VI)	96.31	19.40	21.42	260.62	79.12
VIII Tax expense:					
Current tax (See Note 8 Below)	- 1		12.34	12.34	12.34
Deferred tax	12.34	-	(12.34)	-	(12.34)
Earlier year tax paid/Written back	-	-	-	(12.29)	0.15
IX Profit/(loss) for the period from continuing operations (VII-VIII)	83.96	19.40	21.42	260.57	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)	83.96	19.40	21.42	260.57	78.97
XIV OTHER COMPREHENSIVE INCOME			21.42	200.57	70.77
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 loss	-	**	-	-	·
	-	2			-
B-(i) Items that will be reclasified to the profit or loss	-	-	-	12	-
(ii) Income tax on items that will be reclasified to the profit or loss	- 1	+		- 1	-
Total Other Comprehensive Income (net of taxes)	-				-
XV Total Comprehensive Income for The Period (XIII+XIV)	83.96	19.40	21.42	260.57	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
XVII Other Equity	(558.78)	(655.09)	(819.35)	(558.78)	(819.35)
XVIII Earnings per Equity share (for continuing operations) -Basic and diluted	0.48	0.11	0.12	1.49	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	0.48	0.11	0.12	1.49	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

#### Notes:

- 1. The above results have been reviewed by the audit committee and approved by the Board of Directors at their meeting held on Monday, 27thMay 2024. The statutory auditors have issued modified opinion on the above results
- 2. 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.
- 4. 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.
- 5. Deferred tax is not considered keeping in view the probability that the Company may not earn taxable profits in the near future.

For Kabsons Industries Limited

(Rajiv Kabra) Managing Director DIN: 00038605

Place: Hyderabad Date: 27-05-2024

# 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

## AUDITED BALANCE SHEET AS AT 31st MARCH 2024

(b) Right of use asset (c) Capital work in progress (d) Investment Property (e) Intangible assets (i) Investments (ii) Other financial assets (d) Investments (iii) Other financial assets (d) Inventories (d) Inventories (d) Inventories (d) Inventories (d) Inventories (e) Intrade receivables (ii) Trade receivables (iv) Loans (v) Others financial assets (d) Other current assets (e) Other set to asset (Net) (d) Other current assets (e) Inventories (e) Inventories (f) Inventories (ii) Trade receivables (iii) Cash and cash equivalents (iv) Others financial assets (v) Others financial assets (v) Other set to asset (Net) (d) Other current assets (e) Other current assets (f) Inventories (he) Inventories	Particulars	As at 31-03-2024	As at 31-03-2023
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(a) Equity Share capital (b) Other Equity (c) Other Equity (d) Equity (d) Equity (d) Equity (d) Equity (e) Other Equity (e) Other Equity (e) Provisions (f) Other financial liabilities (g) Provisions (g) Provisions (g) Provisions (g) Other Non Current Liabilities (g) Financial Liabilities (h) Financial L	EQUITY AND LIABILITIES		
(b) Other Equity (558.78) (819.35 1,187.52 926.95  Liabilities Non - current liabilities (a) Financial Liabilities (ii) Other financial liabilities (iii) Lease Liability (b) Provisions (c) Other Non Current Liabilities 1.06 4.04  Current liabilities (i) 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 (ii) Other financial liabilities (iii) Other financial liabilities (iii) Other financial liabilities (iii) Other current liabilities (iii) Other current liabilities (iii) Other rourent liabilities (iii) Other current liabilities (iiii) Other current liabilities	Equity		
(b) Other Equity (558.78) (819.35 1,187.52 926.95  Liabilities Non - current liabilities (a) Financial Liabilities (ii) Other financial liabilities (iii) Lease Liability (b) Provisions (c) Other Non Current Liabilities 1.06 4.04  Current liabilities (i) 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 (ii) Other financial liabilities (iii) Other financial liabilities (iii) Other financial liabilities (iii) Other current liabilities (iii) Other current liabilities (iii) Other rourent liabilities (iii) Other current liabilities (iiii) Other current liabilities	(a) Equity Share capital	1.746.30	1 746 30
Liabilities  Non - current liabilities (a) Financial Liabilities (ii) Other financial liabilities (iii) Lease Liability (b) Provisions (c) Other Non Current Liabilities (a) Financial Liabilities (b) Financial Liabilities (c) Financial Liabilities (d) Financial Liabilities (e) Financial Liabilities (i) Trade payables (f) Trade payables (g) Italiabilities (g) Total outstanding dues of microenterprises and small enterprises; and (g) total outstanding dues of creditors other than micro enterprises and small enterprises (ii) Other financial liabilities (iii) Other current liabilities		Anna 2-Can	100
Liabilities  Non - current liabilities (a) Financial Liabilities (ii) Other financial liabilities (ia) Lease Liability (b) Provisions (c) Other Non Current Liabilities (a) Financial Liabilities (b) Financial Liabilities (c) Financial Liabilities (d) Financial Liabilities (e) Financial Liabilities (i) Trade payables (f) Trade payables (g) Italiabilities (g) Trade payables (g) Italiabilities (h) total outstanding dues of microenterprises and small enterprises; and (g) Italiabilities (ii) Other financial liabilities (iii) Other financial liabilities (iii) Other current liabilities	Control of the second s		
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(a) Financial Liabilities (i) Other financial liabilities (ii) Lease Liability (b) Provisions (c) Other Non Current Liabilities (a) Financial Liabilities (b) Frovisions (c) Other Non Current Liabilities (c) Financial Liabilities (d) Financial Liabilities (e) Financial Liabilities (f) Trade payables (g) Financial Liabilities (h) Othal outstanding dues of microenterprises and small enterprises; and (g) Italian for the financial liabilities (g) Other current liabilities (g) Other current liabilities (h) Other current liabilities	Non - current liabilities		
(i) Other financial liabilities (ia) Lease Liability 34.88 40.23 (b) Provisions 14.16 10.57 (c) Other Non Current Liabilities 1.06 85.71 103.82  Current liabilities (i) Trade payables (A) total outstanding dues of microenterprises and small enterprises; and (B) total outstanding dues of creditors other than micro enterprises and small enterprises (ii) Other financial liabilities (iii) Other financial liabilities (iii) Other current liabilities (iiii) Other current liabilities (iiii) Other current liabilities (iiiii) Other current liabilities (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii	NO MODERN TO THE RESIDENCE OF THE PROPERTY OF		
(ia) Lease Liability (b) Provisions (c) Other Non Current Liabilities  Current liabilities (a) Financial Liabilities (i) Trade payables (A) total outstanding dues of microenterprises and small enterprises; and (B) total outstanding dues of creditors other than micro enterprises and small enterprises (ii) Other financial liabilities (b) Other current liabilities (c) Provisions  34.88 40.23 40.23 40.23 40.23 41.16 10.57 40.48 45.71 103.82  44.92 31.44 46.72 402.86 6.77 402.86 6.77 6.77 6.77 6.77 6.77 6.77	N. A. DOG CONTRACTOR AND ADDRESS OF THE STATE OF THE STAT	35.40	40.00
(b) Provisions (c) Other Non Current Liabilities  Current liabilities (a) Financial Liabilities (i) 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 (ii) Other financial liabilities (b) Other current liabilities (c) Provisions  14.16 10.57 4.04 85.71 103.82  44.92 31.44 92 31.44 92 402.86 6.77 402.86 6.77			1000000000
(c) Other Non Current Liabilities  1.06 4.04 85.71 103.82  Current liabilities (a) Financial Liabilities (i) 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 (ii) Other financial liabilities (b) Other current liabilities (c) Provisions  1.06 4.04 4.04 85.71 103.82  44.92 31.44 92 31.44 92 402.86 6.77 402.86 6.77 6.77 6.77 6.77 6.77 6.77 6.77 6			
Current liabilities  (a) Financial Liabilities  (i) 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  (ii) Other financial liabilities  (b) Other current liabilities  (c) Provisions  (a) Financial liabilities  (b) Other current liabilities  (c) Provisions  (d) Financial liabilities  (e) Other current liabilities  (f) Financial liabilities  (h) Other current liabilities	Difference of the contraction of		
Current liabilities  (a) Financial Liabilities  (i) 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  (ii) Other financial liabilities  (b) Other current liabilities  (c) Provisions  (a) Financial Liabilities  (b) Other current liabilities  (c) Provisions  (d) Financial liabilities  (e) Provisions  (a) Financial Liabilities  (b) Other current liabilities  (c) Provisions  (d) Financial liabilities  (e) Financial liabilities  (f) Other current liabilities  (h) Other current liabilities	(c) Other Nort Correct Elabilities		
(a) Financial Liabilities (i) 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  (ii) Other financial liabilities  (b) Other current liabilities  (c) Provisions  (iii) Other financial liabilities  (b) Other current liabilities  (c) Provisions	Current lightlities	85.71	103.82
(i) 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  (ii) Other financial liabilities  (b) Other current liabilities  (c) Provisions  (ii) Trade payables  44.92  31.44  402.86  6.77  402.86  6.77  6.77  6.77  6.77  6.78			
(A) total outstanding dues of micro enterprises and small enterprises; and  (B) total outstanding dues of creditors other than micro enterprises and small enterprises  (ii) Other financial liabilities  (b) Other current liabilities  (c) Provisions  (A) total outstanding dues of micro  44.92  31.44  402.86  6.77  6.77  6.77  6.77  6.77  6.78			
(B) total outstanding dues of creditors other than micro enterprises and small enterprises (ii) Other financial liabilities (b) Other current liabilities (c) Provisions (8) total outstanding dues of creditors (44.92 (31.44) enterprises (457.27) (402.86) (b) Other current liabilities (5.77) (c) Provisions (6.78) (6.78) (6.78) (6.78) (7.80)			
other than micro enterprises and small enterprises       44.92       31.44         (ii) Other financial liabilities       457.27       402.86         (b) Other current liabilities       11.03       6.77         (c) Provisions       8.38       6.73         521.60       447.80	(A) total outstanding dues of micro enterprises and small enterprises; and	*	-
(b) Other current liabilities 11.03 6.77 (c) Provisions 8.38 6.73 521.60 447.80	other than micro enterprises and small	44.92	31.44
(b) Other current liabilities 11.03 6.77 (c) Provisions 8.38 6.73 521.60 447.80	(ii) Other financial liabilities	457.27	402.86
(c) Provisions 8.38 6.73 521.60 447.80		2.03002.0000	
521.60 447.80		10000000	100/00/00/00
	and the second seconds.		
Total Equity and Liabilities 1,794.83 1.478.58		321.60	447.00
CONTROL OF	Total Equity and Liabilities	1,794.83	1,478.58

For Kabsons Industries Limited

Place: Hyderabad Date: 27-05-2024 (Rajiv Kabra) Managing Director DIN: 00038605

## Kabsons Industries Limited CIN No: L23209TG1993PLC014458

## Audited Cash Flow Statement for the period ended 31st March 2024

	Particulars	Year ended 31st March 2024	Year ended 31st March 2023
A C	ash flow from Operating Activities:		
Pr	ofit Before tax	260,625	79.12
A	djustments for:	200.025	//.12
	epreciation and Amortisation	79,984	52.94
	oss on sale of Investments	1.089	32.74
	terest Income	(8.331)	(12.90
	terest on unwinding lease liability	6.088	8.03
	redit balances and Sundry deposits written back	0.000	0.03
	ease rental	-	, ,
	air value (gain) /loss on Investments	(00 000)	1.34
	perating profit before working capital changes	(88.293) <b>251.163</b>	1.77
	djustments for (increase)/decrease in operating assets	251.163	130.30
	Inventories	(00.400)	
	Trade Receivables	(39.400)	15.06
	Other financial assets - current	(35.665)	3.90
	Other non financial assets	(2.185)	0.61
		(127.224)	(122.60
	djustments for increase/(decrease) in operating liabilities	20200020	7. 2021 Charles
	Trade Payables	13.483	19.05
	Other financial liabilities - current	54.412	123.75
	Short term provisions	1.649	0.02
	Long term provisions	3.589	0.80
	Other Non financial liabilities - current	4.254	0.92
C	ash generated from operations	124.076	171.79
	come tax paid	20.695	(3.53
Ne	et Cash flow from/(used in) operating activities	144.771	168.27
R C	ash flow from Investing Activities:		
	archase of Property, plant and Equipment & Intangible assets and apital Advances & Capital Creditors	(196.354)	(150.62
	oceeds from sale of Investments	00.000	
		30.909	
	dditions to CWIP during the year	(2.160)	-
	vestments made during the year		1.5
	erest income Received	8.331	12.90
-	ther financial assets - Non current	75.080	(48.85
	vestments made in Bank Deposits	36.844	47.93
Ne	et Cash flow from/(used in) investing activities	(47.351)	(138.64
c <u>c</u> c	ash flow from Financing Activities:		
	ase Rental payment	(10.779)	(6.96
Le	erest paid	(10.777)	
			18 03
Int	ans aiven/Received	-	(8.03
Int Lo	ans given/Received her financial liabilities - Non current	- (13 373)	(0.04
Int Lo Ot	her financial liabilities - Non current	(13.372)	(0.04 (14.54
Int Lo Ot Ot	her financial liabilities - Non current her Non financial liabilities - Non current	(2.978)	(0.04 (14.54 4.02
Int Lo Ot Ot	her financial liabilities - Non current	2000	(0.04 (14.54 4.02
Int Lo Ot Ot Ne	her financial liabilities - Non current her Non financial liabilities - Non current	(2.978)	(0.04 (14.54 4.02 (25.56
Int Lo Ot Ot Ne	ther financial liabilities - Non current ther Non financial liabilities - Non current of Cash flow from/(used in) financing activities	(2.978) (27.129)	(0.04 (14.54 4.02 (25.56
Int Lo Ot Ot Ne et Inc	ther financial liabilities - Non current ther Non financial liabilities - Non current of Cash flow from/(used in) financing activities trease in Cash and Cash equivalents (A+B+C)	(2.978) (27.129) 70.291	(0.04 (14.54 4.02 (25.56 4.07
Int Lo Ot Ot Ne et Inc	ther financial liabilities - Non current ther Non financial liabilities - Non current of Cash flow from/(used in) financing activities crease in Cash and Cash equivalents (A+B+C) and Cash equivalents at the beginning of the year	(2.978) (27.129) 70.291 - 23.704	(0.04 (14.54 4.02 (25.56 4.07 - 19.64
Int Lo Ot Ne et Inc ash a	ther financial liabilities - Non current ther Non financial liabilities - Non current et Cash flow from/(used in) financing activities trease in Cash and Cash equivalents (A+B+C) and Cash equivalents at the beginning of the year and Cash equivalents at the end of the year	(2.978) (27.129) 70.291 - 23.704	(0.04 (14.54 4.02 (25.56 4.07
Int Lo Ot Ot Ne et Inc ash a	ther financial liabilities - Non current ther Non financial liabilities - Non current of Cash flow from/(used in) financing activities crease in Cash and Cash equivalents (A+B+C) and Cash equivalents at the beginning of the year	(2.978) (27.129) 70.291 	(0.04 (14.54 4.02 (25.56 4.07 - 19.64
Int Lo Ot Ot Ne et Inc ash a ash a	ther financial liabilities - Non current ther Non financial liabilities - Non current of Cash flow from/(used in) financing activities trease in Cash and Cash equivalents (A+B+C) and Cash equivalents at the beginning of the year and Cash equivalents at the end of the year conents of Cash and Cash Equivalents	(2.978) (27.129) 70.291 - 23.704	(0.04 (14.54 4.02 (25.56 4.07 19.64
Int Lo Ot Ot Neet Inc ash a ash a ompcompco. Co b. Ba	ther financial liabilities - Non current ther Non financial liabilities - Non current et Cash flow from/(used in) financing activities trease in Cash and Cash equivalents (A+B+C) and Cash equivalents at the beginning of the year and Cash equivalents at the end of the year conents of Cash and Cash Equivalents ash on hand	(2.978) (27.129) 70.291 	(0.04 (14.54 4.02 (25.56 4.07 19.64 23.70
Int Lo Ot Ne et Inc ash a ash a ompo	ther financial liabilities - Non current ther Non financial liabilities - Non current of Cash flow from/(used in) financing activities trease in Cash and Cash equivalents (A+B+C) and Cash equivalents at the beginning of the year and Cash equivalents at the end of the year conents of Cash and Cash Equivalents as h on hand lances with banks - In current accounts	(2.978) (27.129) 70.291 	(0.04 (14.54 4.02 (25.56 4.07 19.64 23.70
Int Lo Ot Ne et Inc ash a ompo	ther financial liabilities - Non current ther Non financial liabilities - Non current ther Non financial liabilities - Non current ther Cash flow from/(used in) financing activities trease in Cash and Cash equivalents (A+B+C) and Cash equivalents at the beginning of the year and Cash equivalents at the end of the year  conents of Cash and Cash Equivalents ash on hand lances with banks - In current accounts - In term deposits (with original maturity of 3 months or less)	(2.978) (27.129) 70.291 	(0.04 (14.54 4.02 (25.56 4.07 19.64 23.70
Int Lo Ot Ot Ne et Inc ash a ash a Co	ther financial liabilities - Non current ther Non financial liabilities - Non current ther Non financial liabilities - Non current ther Cash flow from/(used in) financing activities trease in Cash and Cash equivalents (A+B+C) and Cash equivalents at the beginning of the year and Cash equivalents at the end of the year  conents of Cash and Cash Equivalents ash on hand lances with banks - In current accounts - In term deposits (with original maturity of 3 months or less) ash and Cash Equivalents as per Balance Sheet (Note no. 11)	(2.978) (27.129) 70.291 	(0.04 (14.54 4.02 (25.56 4.07 19.64 23.70
Int Lo Ot Ot Ot Neet Inc ash a ash a composite to Ba	ther financial liabilities - Non current ther Non financial liabilities - Non current ther Non financial liabilities - Non current ther Cash flow from/(used in) financing activities trease in Cash and Cash equivalents (A+B+C) and Cash equivalents at the beginning of the year and Cash equivalents at the end of the year  conents of Cash and Cash Equivalents ash on hand lances with banks - In current accounts - In term deposits (with original maturity of 3 months or less)	(2.978) (27.129) 70.291 	(0.04 (14.54

		Sta	Kabso atement on Impact of Audit Qualifi	ns Industries Lim		ended March 31, 2024		
<u> </u>	-		[See Regulation 33 of the SEI	BI (LODR) (Amen	dment) Regul	ations, 2016]		
1	SI	Part	iculars	Audited F		Adjusted Figures		
	No.			(as reported		(audited figures after adjusting		
-		-	7	adjusting for qu		for qualifications)		
-	1.	_	nover / Total income		28,64,17,940	28,64,17,940		
-	2.	_	l Expenditure	2	26,03,60,913	26,03,60,913		
	3.	_	Profit/(Loss)		2,60,57,028	2,60,57,028		
	4.	_	ings Per Share		1.49	1.49		
	5. 6.	_	l Assets		7,94,83,404	17,94,83,368		
	7.		l Liabilities Worth	17,94,83,404		17,94,83,363		
	8.	200000000000000000000000000000000000000	other financial item(s) (as felt		1,87,52,305	11,87,52,305		
	0.	1,000						
Ш			opriate by the management) it Qualification (each audit qualifica	ation consental A				
-11	а		ails of Audit Qualification:	ation separately)				
	b	_	of Audit Qualification: Qualified	01:0-10-1	Logge			
	b		nion / Disclaimer of Opinion /	Qualified Opinio	10.100049	d and assurbed with a state of the state of		
			erse Opinion			ed and complied with requirements enefits' in respect of the gratuity		
		Auve	стве Оринон			a departure from the Indian		
				Accounting Star		a departure from the indian		
	С	Frea	uency of qualification: Whether	Accounting Star	iuarus.			
		1 .	eared first time / repetitive / since	Repetitive				
			long continuing	potiture				
	d	+	Audit Qualification(s) where the	Impact is quanti	tified by the auditor: Nil			
	impact is quantified by the auditor,				Signature and Auditable of Control Support Annual Support Support Annual Support Suppo			
			agement's Views:	Management's	nent's View:			
					view of very limited strength of employees, presently			
					the Company, the requirements of AS-19 nefits in respect of gratuity could not be complied			
				Employee Bene				
					, provision for gratuity as required under			
					tuity Act has been provided for.			
	е		Audit Qualification(s) where the imp		ualification: NIL reasons for the same:			
		(i)	Management's estimation on the					
		(ii)	If management is unable to estim	ate the impact, r				
			In view of very limited strengt	th of employees	, presently	working with the Company, the		
			requirements of AS-19 Employee	Benefits in res	pect of gratuity could not be complied with.			
		/***	However, provision for gratuity as	required under F	ayment of Gr	ratuity Act has been provided for.		
		(iii)	Auditors' Comments on (i) or (ii) a	bove: NIL				
Ш		For	Kabsons Industries Limited		For Kabsons	Industries Limited		
			Ju.		the	yuu		
	Rajiv Kabra  Managing Director  DIN: 00038605  For Kabsons Industries Limited  Sumit laiswal  Audit Committee Chairman  DIN: 10255478			Krishna Murthy Motamarri				
					iti isima ivi	CFO		
						0.0		
					For K	S Rao & Co		
					555,0555 50	ed Accountants		
- 1					P Govardhana Reddy			
					No.029193			
	Place:	Hyde	rabad					
	Date : 27.05.2024							

Independent Auditors' Report on Annual Financial Results of Kabsons Industries Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of KABSONS Industries Limited

#### **Qualified Opinion**

We have audited the financial results for the year ended 31 March 2024, in the accompanying "Statement of Financial Results for the Quarter and Year ended March 31, 2024" of **Kabsons Industries Limited** being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the financial results for the year ended March 31,2024 except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report:

- i). are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended; and
- ii). give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31 March 2024.

#### Basis for Qualified Opinion on the Audited Financial Results for the year ended March 31, 2024

The Company has not adopted and complied with the requirements of Ind AS-19 'Employee Benefits' in respect of the Gratuity liability which constitute a departure from the Accounting standards mentioned in the Companies (Indian Accounting Standards) Rules 2015 referred in section 133 of the Act. In view of this the liability of the company in this regard could not be ascertained. Consequently, we are unable to comment about the impact of the same on the profit for the year, income tax and shareholder's funds. We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Annual Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion.

### Management's Responsibilities for the Statements

This Statement of annual financial results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Financial Results for the year ended March 31, 2024 have been compiled from the related audited financial statements. This responsibility includes the preparation and presentation of the financial results for the quarter and year ended March 31, 2024 that give a true and fair view of the net profit and other comprehensive income and other financial

information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

#### **Auditor's Responsibilities**

## (a) Audit of the Financial Results for the year ended March 31, 2024

Our objectives are to obtain reasonable assurance about whether the financial results for the year ended March 31, 2024 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Financial Results, whether
  due to fraud or error, design and perform audit procedures responsive to those risks, and obtain
  audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of
  not detecting a material misstatement resulting from fraud is higher than for one resulting from
  error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the
  override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit
  procedures that are appropriate in the circumstances, but not for the purpose of expressing an
  opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of
  accounting and, based on the audit evidence obtained, whether a material uncertainty exists

related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Annual financial results, including the disclosures, and whether the Annual Financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the Annual Financial results of the company to express an opinion on the Annual financial Results.

Materiality is the magnitude of misstatements in the Annual Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Financial Results may be influenced. We consider quantitative materiality and quantitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### Other Matters

The statements includes the results for the quarter ended March 31, 2024 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subjected to limited review by us. Our report on the statement is not modified in respect of this matter.

for K. S. RAO &Co

**Chartered Accountants** 

FirmRegistrationNo:003109S

(P.GOVARDHANA RE

Partner

Membership no:029193

UDIN: 24029193 BKFE KR 4883

Place: Hyderabad Date:27/05/2024