

PART - I

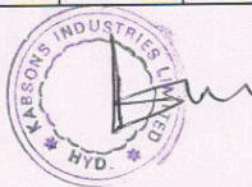
Statement of Audited Financial Results for the Quarter Ended 30th June, 2015.

(Rs. In Lacs except Shares & EPS)

SL NO	PARTICULARS	Quarter Ended			Year Ended
		30-06-2015 (Audited)	31-03-2015 (Audited) (Refer note 7)	30-06-2014 (Un-Audited)	31-03-2015 (Audited)
1	a) Net Sales/Income from Operations	12.24	19.14	19.04	90.38
	b) Plant Lease Amounts and Rent earned	12.90	12.60	13.84	51.19
	c) Gas filling charges collected	13.23	11.48	10.64	45.27
	Total Income from Operations	38.37	43.22	43.52	186.84
2	Expenditure:				
	a) Purchase of stock-in-trade	11.63	15.81	20.64	76.95
	b) Changes in stock-in-trade and Work in Progress	-1.02	0.56	(3.44)	0.90
	c) Employees Cost	9.67	9.83	8.86	37.63
	d) Depreciation	2.38	3.08	2.36	10.16
	e) Other Expenditure	18.13	20.64	8.89	51.68
	f) Total Expenditure :	40.79	49.92	37.31	177.32
3	Profit / (Loss) from Operations before Other Income, Finance cost & Exceptional Items	(2.42)	(6.70)	6.21	9.52
4	Other Income	4.92	4.98	4.36	18.16
5	Profit / (Loss) before Finance cost & Exceptional Items	2.50	(1.72)	10.57	27.68
6	Finance cost	0.00	0.00	0.00	0.00
7	Profit / (Loss) from ordinary activities after Finance Cost but before Exceptional Items	2.50	(1.72)	10.57	27.68
8	Exceptional Items	-	(0.67)	10.17	10.32
9	Profit / (Loss) from Ordinary Activities before Tax	2.50	(2.39)	20.74	38.00
10	Tax Expenses - Fringe Benefit Tax	0.00	0.00	0.00	0.00
11	Net Profit / (Loss) from Ordinary Activities after Tax	2.50	(2.39)	20.74	38.00
12	Extraordinary Items	0.00	0.00	0.00	0.00
13	Net Profit / (Loss) for the period	2.50	(2.39)	20.74	38.00
14	Paid-Up Equity Share Capital (Face Value of Rs.10.)	1746.30	1746.30	1746.30	1746.30
15	Reserves excluding Revaluation Reserves	502.37	502.37	502.37	502.37
16	Earning per share (EPS) (in Rs.) :				
	a) Basic and diluted EPS before Extraordinary Items	0.01	(0.01)	0.12	0.22
	b) Basic and diluted EPS after Extraordinary Items	0.01	(0.01)	0.12	0.22

PART - II

SL NO	PARTICULARS	Quarter Ended			Year Ended
		30-06-2015 (Audited)	31-03-2015 (Audited) (Refer note 7)	30-06-2014 (Un-Audited)	31-03-2015 (Audited)
<b>A</b>	<b>PARTICULARS OF SHAREHOLDING</b>				
1	Public Shareholding				
	- Number of Shares	5582350	5582350	5585050	5582350
	- Percentage of Shareholding	31.97%	31.97%	31.98%	31.97%
2	Promoters and Promoter Group Shareholding				
	a) Pledged / Encumbered				
	- Number of Shares	NIL	NIL	NIL	NIL
	- Percentage of Shares as percentage of total shareholding of Promoters and Promoter Group	NIL	NIL	NIL	NIL
	- Percentage of shares as a percentage of total share capital of the Company	NIL	NIL	NIL	NIL
	b) Non Encumbered				
	- Number of Shares	11880650	11880650	11877950	11880650
	- Percentage of Shares as percentage of total shareholding of Promoters and Promoter Group	100%	100%	100%	100%
	- Percentage of shares as a percentage of total share capital of the Company	68.03%	68.03%	68.02%	68.03%



	Particulars	Quarter Ended 30-06-2015
<b>B</b>	<b>INVESTOR COMPLAINTS</b>	
	Pending at the beginning of the quarter	NIL
	Received during the quarter	NIL
	Disposed of during the quarter	NIL
	Remaining unresolved at the end of the quarter	NIL

**Notes:**

1. Interest on dealership deposit of Rs.1.58 Lacs has not been provided for the quarter under consideration.
2. As the Company is engaged only in one segment viz of Gas sales there are no other reportable segments as Accounting Standard (AS-17).
3. In view of uncertainty associated with operations of the Company, it is considered appropriate not to create tax asset.
4. Previous year and current period figures have been regrouped / recasted wherever necessary.
5. The above results were reviewed by Audit Committee and taken on record by the Board of Directors at the meeting held on 13th August, 2015.
6. The above results are reviewed by the Statutory Auditors of the Company.
7. The figures for the quarter ended 31 March 2015 are balancing figures between the audited figures arrived at based on audited financial statements of the full financial year and audited financial statements for the nine months ended 31 December 2014.

**For KABSONS INDUSTRIES LIMITED**

Place : Hyderabad  
Date : 13-08-2015

EXECUTIVE DIRECTOR





TO  
THE BOARD OF DIRECTORS  
KABSONS INDUSTRIES LIMITED,  
HYDERABAD

**REVIEW REPORT ON FINANCIAL INFORMATION OF KABSONS INDUSTRIES LIMITED  
FOR THE QUARTER ENDED 30<sup>th</sup> June 2015 TO BE SUBMITTED TO STOCK EXCHANGES**

1. We have reviewed the accompanying statement of unaudited financial results of **KABSONS INDUSTRIES LIMITED**, Registered Office: 8-3-1087, Plot No.48, Srinagar Colony, Hyderabad, 500 073, Telangana ("the Company") for the Quarter ended 30<sup>th</sup> June, 2015 being submitted by the Company pursuant to the requirements of Clause 41 of the Listing Agreement with the Stock Exchanges except for the disclosures regarding 'Public Shareholding' and 'Promoter Group Shareholding' which have been traced from the disclosures made by the management and have not been reviewed by us. Management is responsible for the preparation and fair presentation of this interim financial information in accordance with the terms of Clause 41 of the Listing Agreement entered into by the said Entity with Stock Exchanges. Our responsibility is to express a conclusion on this interim financial information based on our review.

**Scope of Review**

2. We conducted our review in accordance with 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 of material misstatements. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
3. *As more detailed in note no. 1 of the statement of Unaudited Financial Results, no provision has been made for Interest of Rs.1.58 lakhs relating to outstanding dealer/distributor deposits. Had the same been accounted for, the net profit for the Quarter ended would have been lesser by Rs.1.58 lakhs and the accumulated losses as at the date would have been higher by the same amount. Our report on the financial statements for the year ended March 31, 2015 was also emphasized in respect of the above matter.*





*Brahmayya & Co.,*

CHARTERED ACCOUNTANTS

VIJAYAWADA, HYDERABAD, VISAKHAPATNAM, GUNTUR, KAKINADA, TANUKU, ALSO AT CHENNAI, BANGALORE AND ADONI.

4. *The Company has not estimated gratuity liability in accordance with AS-15 "Employee Benefits" specified under section 211(3C) of the Companies Act, 1956 (which are deemed to be applicable as per section 133 of the Companies Act 2013 read with Rule 7 of Companies (Accounts) Rules 2014). Exact variance due to non-adoption of AS-15 and its impact on the Profit for the three months ended 30<sup>th</sup> June 2015 cannot be quantified.*
5. *The Company's current liabilities exceed its current assets by Rs.3.93 crores and the Net worth of the Company is completely eroded as on 30<sup>th</sup> June 2015. These conditions along with other matters that exist as on 30<sup>th</sup> June, 2015 indicate the existence of material uncertainty that may cast doubt about the Company's ability to continue as a going concern.*

#### **Conclusion**

6. 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 accounting standards specified under the Companies Act, 1956 (which are deemed to be applicable as per section 133 of the Companies Act 2013 read with Rule 7 of Companies (Accounts) Rules 2014) and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Hyderabad  
Date : 13.08.2015

For BRAHMAYYA & CO.,  
Chartered Accountants  
Firms' Regn.No.0005135

(D. SEETHARAMAIAH)  
Partner  
Membership No.002907