

General information about company	
Scrip code	511048
NSE Symbol	
MSEI Symbol	
ISIN*	INE175Q01018
Name of company	KUSAM ELECTRICAL INDUSTRIES LTD.
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2021
Date of end of financial year	31-03-2022
Date of board meeting when results were approved	09-02-2022
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	31-01-2022
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Third quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Unaudited
Segment Reporting	Single segment
Description of single segment	TRADING IN ELECTRICAL & ELECTRONIC MEASURING INSTRUMENTS
Start date and time of board meeting	09-02-2022 03:00
End date and time of board meeting	09-02-2022 05:00
Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

<b>Financial Results – Ind-AS</b>			
<b>Particulars</b>		<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
A	Date of start of reporting period	01-10-2021	01-04-2021
B	Date of end of reporting period	31-12-2021	31-12-2021
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>1</b>	<b>Income</b>		
	Revenue from operations	139.474	416.404
	Other income	1.144	3.674
	<b>Total income</b>	<b>140.618</b>	<b>420.078</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	104.244	288.644
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-24.494	-43.254
(d)	Employee benefit expense	28.209	75.579
(e)	Finance costs	0.742	2.572
(f)	Depreciation, depletion and amortisation expense	3.081	9.221
<b>(f)</b>	<b>Other Expenses</b>		
1	Other Expenses	21.493	64.493
10			
	<b>Total other expenses</b>	<b>21.493</b>	<b>64.493</b>
	<b>Total expenses</b>	<b>133.275</b>	<b>397.255</b>

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<b>3</b>	<b>Total profit before exceptional items and tax</b>	7.343	22.823
4	Exceptional items	0	0
<b>5</b>	<b>Total profit before tax</b>	7.343	22.823
<b>7</b>	<b>Tax expense</b>		
8	Current tax	0	0
9	Deferred tax	0.069	-0.501
<b>10</b>	<b>Total tax expenses</b>	0.069	-0.501
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
<b>14</b>	<b>Net Profit Loss for the period from continuing operations</b>	7.274	23.324
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
<b>17</b>	<b>Net profit (loss) from discontinued operation after tax</b>	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
<b>21</b>	<b>Total profit (loss) for period</b>	7.274	23.324

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<b>Other comprehensive income [Abstract]</b>			
<b>1</b>	<b>Amount of items that will not be reclassified to profit and loss</b>		
1	- Items that will not be reclassified to profit or loss (Net of tax)	0.24302	0.73302
	<b>Total Amount of items that will not be reclassified to profit and loss</b>	0.24302	0.73302
<b>2</b>	<b>Income tax relating to items that will not be reclassified to profit or loss</b>	0	0
<b>3</b>	<b>Amount of items that will be reclassified to profit and loss</b>		
1	- Items that will be reclassified to profit or loss (Net of tax)	0	0
	<b>Total Amount of items that will be reclassified to profit and loss</b>	0	0
<b>4</b>	<b>Income tax relating to items that will be reclassified to profit or loss</b>	0	0
<b>5</b>	<b>Total Other comprehensive income</b>	0.24302	0.73302

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<b>23</b>	<b>Total Comprehensive Income for the period</b>	7.517	24.057
<b>24</b>	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
<b>25</b>	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	7.509	24.059
<b>26</b>	<b>Details of equity share capital</b>		
	Paid-up equity share capital	24	24
	Face value of equity share capital	10	10
<b>27</b>	<b>Details of debt securities</b>		
28	Reserves excluding revaluation reserve		
<b>29</b>	<b>Earnings per share</b>		
<b>i</b>	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	0.031	0.1
	Diluted earnings (loss) per share from continuing operations	0.031	0.1
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
<b>ii</b>	<b>Earnings per equity share</b>		
	<b>Basic earnings (loss) per share from continuing and discontinued operations</b>	0.031	0.1
	<b>Diluted earnings (loss) per share from continuing and discontinued operations</b>	0.031	0.1
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
<b>33</b>	<b>Disclosure of notes on financial results</b>	Textual Information(1)	

Text Block	
Textual Information(1)	<p>Notes</p> <ol style="list-style-type: none"> <li>1. The results for the quarter &amp; nine month ended 31th December, 2021 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.</li> <li>2. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 9th February 2022. The Statutory Auditors of the Company have carried out a limited review of the above results.</li> <li>3. Segment information: The Company is engaged in trading of Electrical &amp; Electronic Measuring Instruments only and therefore there are no reportable segments.</li> <li>4. Provision including those for employee benefits, current &amp; deferred tax and other provisions are made on estimated / proportionate basis and are subject to adjustment at the year end.</li> <li>5. Previous Period figures have been regrouped wherever necessary.</li> </ol> <p>For KUSAM ELECTRICAL INDUSTRIES LIMITED</p> <p>Sd/-  Chandmal Goliya  WholeTime Director  DIN:-00167842  Place: Mumbai  Date: 9th February 2022</p>

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results			
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1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
	Total Segment Revenue		
	Less: Inter segment revenue		
	Revenue from operations		
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
	Total Profit before tax		
	i. Finance cost		
	ii. Other Unallocable Expenditure net off Unallocable income		
	Profit before tax		
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
	Total Segment Asset		
	Un-allocable Assets		
	Net Segment Asset		
4	Segment Liabilities		
	Segment Liabilities		
	Total Segment Liabilities		
	Un-allocable Liabilities		
	Net Segment Liabilities		
	Disclosure of notes on segments		

