

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	10-08-2021
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	03-08-2021
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	First 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	10-08-2021 03:00
End date and time of board meeting	10-08-2021 04:45
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

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2021	01-04-2021
B	Date of end of reporting period	30-06-2021	30-06-2021
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	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.		
1	Income		
	Revenue from operations	104.626	104.626
	Other income	1.279	1.279
	Total income	105.905	105.905
2	Expenses		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	103.128	103.128
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-41.217	-41.217
(d)	Employee benefit expense	23.654	23.654
(e)	Finance costs	0.925	0.925
(f)	Depreciation, depletion and amortisation expense	3.07	3.07
(f)	Other Expenses		
1	Other Expenses	18.321	18.321
10			
	Total other expenses	18.321	18.321
	Total expenses	107.881	107.881

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2021	01-04-2021
B	Date of end of reporting period	30-06-2021	30-06-2021
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	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.		
3	Total profit before exceptional items and tax	-1.976	-1.976
4	Exceptional items	0	0
5	Total profit before tax	-1.976	-1.976
7	Tax expense		
8	Current tax	0	0
9	Deferred tax	-0.26	-0.26
10	Total tax expenses	-0.26	-0.26
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
14	Net Profit Loss for the period from continuing operations	-1.716	-1.716
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	-1.716	-1.716

Financial Results – Ind-AS			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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D	Nature of report standalone or consolidated	Standalone	Standalone
Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss		
1	Items that will not be reclassified to profit or loss (Net of tax)	0.244335	0.244335
	Total Amount of items that will not be reclassified to profit and loss	0.244335	0.244335
2	Income tax relating to items that will not be reclassified to profit or loss		
		0	0
3	Amount of items that will be reclassified to profit and loss		
1	Items that will be reclassified to profit or loss (Net of tax)	0	0
	Total Amount of items that will be reclassified to profit and loss	0	0
4	Income tax relating to items that will be reclassified to profit or loss		
		0	0
5	Total Other comprehensive income	0.244335	0.244335

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	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.		
23	Total Comprehensive Income for the period	-1.472	-1.472
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	Total Comprehensive income for the period attributable to		
	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	-1.47	-1.47
26	Details of equity share capital		
	Paid-up equity share capital	24	24
	Face value of equity share capital	10	10
27	Details of debt securities		
28	Reserves excluding revaluation reserve		
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	-0.71	-0.71
	Diluted earnings (loss) per share from continuing operations	-0.71	-0.71
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	-0.71	-0.71
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.71	-0.71
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	Disclosure of notes on financial results	Textual Information(1)	

Text Block

Textual Information(1)

Notes;

1.The results for the quarter ended 30th June, 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.

2.The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 10th August, 2021. The Statutory Auditors of the Company have carried out a limited review of the above results.

3.Segment information: The Company is engaged in trading of Electrical & Electronic Measuring Instruments only and therefore there are no reportable segments.

4. Covid -19 Impact Analysis :

"The outbreak of corona virus (Covid-19) pandemic globally and in India is causing disturbance and slowdown of economic activity. The Company's operations and revenue during the current quarter were impacted due to covid-19. The company has taken into account possible impact of covid-19 in preparation of the unaudited financial results, including its assessment of recoverable value of its assets based on internal and external information upto the date of approval of these unaudited financial result and current indicators of future economic conditions."

5. Provision including those for employee benefits and other provisions are made on estimated / proportionate basis and are subject to adjustment at the year end.

6. The figures for the corresponding previous periods have been restated / regrouped wherever necessary, to make them comparable.

For KUSAM ELECTRICAL INDUSTRIES LIMITED

Sd/-

Chandmal Goliya
WholeTime Director
DIN:-00167842
Place: Mumbai
Date: 10.08.2021

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results		
Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2021	01-04-2021
Date of end of reporting period	30-06-2021	30-06-2021
Whether accounts are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
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		

