

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	01-04-2020
Date of end of financial year	31-03-2021
Date of board meeting when results were approved	25-06-2021
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	17-06-2021
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Audited
Segment Reporting	Single segment
Description of single segment	TRADING IN ELECTRICAL & ELECTRONIC MEASURING INSTRUMENTS
Start date and time of board meeting	25-06-2021 03:00
End date and time of board meeting	25-06-2021 05:00
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

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	01-01-2021	01-04-2020
B	Date of end of reporting period	31-03-2021	31-03-2021
C	Whether results are audited or unaudited	Audited	Audited
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	158.95	383.98
	Other income	0.5	5.73
	Total income	159.45	389.71
2	Expenses		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	38.44	158.85
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	53.96	62.65
(d)	Employee benefit expense	24.37	84.13
(e)	Finance costs	1.19	7.78
(f)	Depreciation, depletion and amortisation expense	3.16	12.76
(f)	Other Expenses		
1	Other Expenses	22.51	62.12
10			
	Total other expenses	22.51	62.12
	Total expenses	143.63	388.29

Financial Results – Ind-AS			
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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	15.82	1.42
4	Exceptional items	0	0
5	Total profit before tax	15.82	1.42
7	Tax expense		
8	Current tax	0	0
9	Deferred tax	1.95	-0.31
10	Total tax expenses	1.95	-0.31
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	13.87	1.73
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	13.87	1.73

Financial Results – Ind-AS			
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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	item that will not be reclassified to profit and (loss) (Net to tax)	0.92	0.98
	Total Amount of items that will not be reclassified to profit and loss	0.92	0.98
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	item that will be reclassified to profit and (loss) (Net to 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	0.92	0.98

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	Audited	Audited
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	14.79	2.71
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	14.79	2.7
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		0
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	5.78	0.72
	Diluted earnings (loss) per share from continuing operations	5.78	0.72
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	5.78	0.72
	Diluted earnings (loss) per share from continuing and discontinued operations	5.78	0.72
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)	<p>'Notes:</p> <p>1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 25th June, 2021. These results have been subjected to audit by the Statutory Auditors of the Company. The report does not have any impact on the above results.</p> <p>2 The results for the quarter and year ended 31st March, 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.</p> <p>3. Segment information: The Company is engaged in trading of Electrical & Electronic Measuring Instruments only and therefore there are no reportable segments.</p> <p>4. Covid-19 Impact Analysis:</p> <p>As per our current assessment, no significant impact on carrying amount of Inventories, tangible assets, trade receivables, and other financial assets is expected, and we continue to monitor the changes in future economic conditions . The Management does not see any risk in the ability to continue as a going concern and meeting its liabilities as and when they fall due. However the actual Impact of Covid-19 on the Company's financial statements may differ from that estimated .</p> <p>5. The figures for the last quarter are the balancing figures between the audited figures in respect of the full financial year and the year to date published figures upto the third quarter of the financial year.</p> <p>6. The figures for the corresponding previous periods have been restated / regrouped wherever necessary, to make them comparable.</p> <p>For KUSAM ELECTRICAL INDUSTRIES LIMITED Sd/- Chandmal Goliya WholeTime Director DIN:-00167842 Place: Mumbai Date: 25th June, 2021</p>
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Statement of Asset and Liabilities	
Particulars	Current year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2020
Date of end of reporting period	31-03-2021
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
Assets	
1 Non-current assets	
Property, plant and equipment	87.81
Capital work-in-progress	
Investment property	
Goodwill	0
Other intangible assets	0
Intangible assets under development	
Biological assets other than bearer plants	
Investments accounted for using equity method	
Non-current financial assets	
Non-current investments	0
Trade receivables, non-current	
Loans, non-current	0
Other non-current financial assets	0.14
Total non-current financial assets	0.14
Deferred tax assets (net)	8.47
Other non-current assets	0.53
Total non-current assets	96.95
2 Current assets	
Inventories	122.34
Current financial asset	
Current investments	0
Trade receivables, current	16.08
Cash and cash equivalents	55.82
Bank balance other than cash and cash equivalents	0
Loans, current	0
Other current financial assets	0.63
Total current financial assets	72.53
Current tax assets (net)	
Other current assets	25.14
Total current assets	220.01

Statement of Asset and Liabilities		
	Particulars	Current year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2020
	Date of end of reporting period	31-03-2021
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	316.96
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
	Equity share capital	24
	Other equity	187.53
	Total equity attributable to owners of parent	211.53
	Non controlling interest	
	Total equity	211.53
Liabilities		
Non-current liabilities		
Non-current financial liabilities		
	Borrowings, non-current	23.28
	Trade payables, non-current	
	Other non-current financial liabilities	
	Total non-current financial liabilities	23.28
	Provisions, non-current	30.54
	Deferred tax liabilities (net)	
	Deferred government grants, Non-current	
	Other non-current liabilities	
	Total non-current liabilities	53.82
Current liabilities		
Current financial liabilities		
	Borrowings, current	0
	Trade payables, current	10.67
	Other current financial liabilities	30.19
	Total current financial liabilities	40.86
	Other current liabilities	9.17
	Provisions, current	1.58
	Current tax liabilities (Net)	
	Deferred government grants, Current	
	Total current liabilities	51.61
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	105.43
	Total equity and liabilities	316.96
Disclosure of notes on assets and liabilities		

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	01-01-2021	01-04-2020
Date of end of reporting period	31-03-2021	31-03-2021
Whether accounts are audited or unaudited	Audited	Audited
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		

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2020
B	Date of end of reporting period	31-03-2021
C	Whether results are audited or unaudited	Audited
D	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	1.42
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	7.78
	Adjustments for decrease (increase) in inventories	110.14
	Adjustments for decrease (increase) in trade receivables, current	12.42
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-5.06
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	1.04
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	2.75
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0.77
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	12.76
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	3.98
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	-9.35
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	0.2
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	-1.26
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	135.77
	Net cash flows from (used in) operations	137.19
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	1.16
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	136.03
	Cash flows from used in investing activities	

Cash flows from losing control of subsidiaries or other businesses	0
Cash flows used in obtaining control of subsidiaries or other businesses	0
Other cash receipts from sales of equity or debt instruments of other entities	0
Other cash payments to acquire equity or debt instruments of other entities	0
Other cash receipts from sales of interests in joint ventures	0
Other cash payments to acquire interests in joint ventures	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
Proceeds from sales of property, plant and equipment	1.75
Purchase of property, plant and equipment	0
Proceeds from sales of investment property	0
Purchase of investment property	0
Proceeds from sales of intangible assets	0
Purchase of intangible assets	0
Proceeds from sales of intangible assets under development	0
Purchase of intangible assets under development	0
Proceeds from sales of goodwill	0
Purchase of goodwill	0
Proceeds from biological assets other than bearer plants	0
Purchase of biological assets other than bearer plants	0
Proceeds from government grants	0
Proceeds from sales of other long-term assets	0
Purchase of other long-term assets	0
Cash advances and loans made to other parties	0
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
Dividends received	0
Interest received	0.2
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) investing activities	1.95
Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	0
Payments from changes in ownership interests in subsidiaries	0
Proceeds from issuing shares	0
Proceeds from issuing other equity instruments	0
Payments to acquire or redeem entity's shares	0
Payments of other equity instruments	0
Proceeds from exercise of stock options	0
Proceeds from issuing debentures notes bonds etc	0
Proceeds from borrowings	0
Repayments of borrowings	76.69
Payments of finance lease liabilities	0
Payments of lease liabilities	0
Dividends paid	0
Interest paid	7.78
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) financing activities	-84.47
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	53.51

	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	53.51
	Cash and cash equivalents cash flow statement at beginning of period	2.3
	Cash and cash equivalents cash flow statement at end of period	55.81

