

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	01-04-2022
Date of end of financial year	31-03-2023
Date of board meeting when results were approved	13-02-2023
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	04-02-2023
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	13-02-2023 03:00
End date and time of board meeting	13-02-2023 05:45
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	01-10-2022	01-04-2022
B	Date of end of reporting period	31-12-2022	31-12-2022
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	174.18	530.19
	Other income	10.73	12.9
	Total income	184.91	543.09
2	Expenses		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	75.31	362.78
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	19.05	-82.85
(d)	Employee benefit expense	36.64	96.84
(e)	Finance costs	0.13	1.18
(f)	Depreciation, depletion and amortisation expense	1.91	5.74
(f)	Other Expenses		
1	OTHER EXPENSES	46.09	108.47
10			
	Total other expenses	46.09	108.47
	Total expenses	179.13	492.16

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	01-10-2022	01-04-2022
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C	Whether results are audited or unaudited	Unaudited	Unaudited
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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	5.78	50.93
4	Exceptional items	0	0
5	Total profit before tax	5.78	50.93
7	Tax expense		
8	Current tax	3.6	18.91
9	Deferred tax	-1.5	-3.55
10	Total tax expenses	2.1	15.36
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	3.68	35.57
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	3.68	35.57

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	Items that will not be reclassified to profit or loss (Net of tax)	0.18	0.55
	Total Amount of items that will not be reclassified to profit and loss	0.18	0.55
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			
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0	0
5	Total Other comprehensive income	0.18	0.55

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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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	3.86	36.12
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	0	0
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	1.53	14.82
	Diluted earnings (loss) per share from continuing operations	0	0
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	1.53	14.82
	Diluted earnings (loss) per share from continuing and discontinued operations	0	0
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> <ol style="list-style-type: none">1. The results for the quarter & nine months ended 31st December, 2022 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 13th February 2023. 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. Provision including those for employee benefits, current & deferred tax and other provisions are made on estimated / proportionate basis and are subject to adjustment at the year end.5. Previous Period figures have been regrouped wherever necessary. <p>For KUSAM ELECTRICAL INDUSTRIES LIMITED Sd/- Chandmal Goliya WholeTime Director DIN:-00167842 Place: Mumbai Date: 13th February 2023</p>
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Format for Reporting Segment 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	01-10-2022	01-04-2022
Date of end of reporting period	31-12-2022	31-12-2022
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		

