

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	26-05-2023
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	18-05-2023
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	26-05-2023 03:00
End date and time of board meeting	26-05-2023 05:15
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	01-01-2023	01-04-2022
B	Date of end of reporting period	31-03-2023	31-03-2023
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	159.753	689.945
	Other income	-10.071	2.828
	Total income	149.682	692.773
2	Expenses		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	92.676	455.466
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-2.492	-85.344
(d)	Employee benefit expense	21.25	118.086
(e)	Finance costs	0.4	1.585
(f)	Depreciation, depletion and amortisation expense	4.23	9.969
(f)	Other Expenses		
1	Other Expenses	43.782	152.248
10			
	Total other expenses	43.782	152.248
	Total expenses	159.846	652.01

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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B	Date of end of reporting period	31-03-2023	31-03-2023
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.		
3	Total profit before exceptional items and tax	-10.164	40.763
4	Exceptional items	0	0
5	Total profit before tax	-10.164	40.763
7	Tax expense		
8	Current tax	-24.5	-5.599
9	Deferred tax	8.909	5.355
10	Total tax expenses	-15.591	-0.244
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	5.427	41.007
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	5.427	41.007
22	Other comprehensive income net of taxes	-3.719	-3.172

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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B	Date of end of reporting period	31-03-2023	31-03-2023
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	1.708	37.835
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		0
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.023	0.171
	Diluted earnings (loss) per share from continuing operations	0.023	0.171
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	0.023	0.171
	Diluted earnings (loss) per share from continuing and discontinued operations	0.023	0.171
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 above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 26th May, 2023. 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.
2. The results for the quarter and year ended 31st March, 2023 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.
3. Segment information: The Company is engaged in trading of Electrical & Electronic Measuring Instruments only and therefore there are no reportable segments.
4. 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.
5. The figures for the corresponding previous periods have been restated / regrouped wherever necessary, to make them comparable.

For KUSAM ELECTRICAL INDUSTRIES LIMITED

Sd/-

Navin C. Goliya

Director

DIN : 00164681

Place: Mumbai

Date: 26th May, 2023

Statement of Asset and Liabilities	
Particulars	Current year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2022
Date of end of reporting period	31-03-2023
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
Assets	
1 Non-current assets	
Property, plant and equipment	63.654
Capital work-in-progress	
Investment property	
Goodwill	0
Other intangible assets	0.319
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	
Total non-current financial assets	0
Deferred tax assets (net)	3.39
Other non-current assets	9.797
Total non-current assets	77.16
2 Current assets	
Inventories	247.8208214
Current financial asset	
Current investments	0
Trade receivables, current	17.821
Cash and cash equivalents	40.565
Bank balance other than cash and cash equivalents	0
Loans, current	0
Other current financial assets	0.43
Total current financial assets	58.816
Current tax assets (net)	
Other current assets	46.038
Total current assets	352.6748214

Statement of Asset and Liabilities	
	Current year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2022
Date of end of reporting period	31-03-2023
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	429.8348214
Equity and liabilities	
Equity	
Equity attributable to owners of parent	
Equity share capital	24
Other equity	324.869
Total equity attributable to owners of parent	348.869
Non controlling interest	
Total equity	348.869
Liabilities	
Non-current liabilities	
Non-current financial liabilities	
Borrowings, non-current	0
Trade payables, non-current	13.426
Other non-current financial liabilities	
Total non-current financial liabilities	13.426
Provisions, non-current	15.348
Deferred tax liabilities (net)	
Deferred government grants, Non-current	
Other non-current liabilities	
Total non-current liabilities	28.774
Current liabilities	
Current financial liabilities	
Borrowings, current	10.871
Trade payables, current	0
Other current financial liabilities	24.736
Total current financial liabilities	35.607
Other current liabilities	11.277
Provisions, current	5.308
Current tax liabilities (Net)	
Deferred government grants, Current	
Total current liabilities	52.192
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	80.966
Total equity and liabilities	429.835
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	01-01-2023	01-04-2022
Date of end of reporting period	31-03-2023	31-03-2023
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	01-04-2022
B	Date of end of reporting period	31-03-2023
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	40.763
Adjustments for reconcile profit (loss)		
	Adjustments for finance costs	1.585
	Adjustments for decrease (increase) in inventories	-85.255
	Adjustments for decrease (increase) in trade receivables, current	-0.236
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	11.026
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	10.859
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	10.516
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-9.767
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	9.969
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	-60.357
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	-7.286
	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	1.853
	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)	0
	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)	-120.799
	Net cash flows from (used in) operations	-80.036
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	-21.773
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	-58.263
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	0
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	1.853
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) investing activities	1.853
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	14.246
Payments of finance lease liabilities	0
Payments of lease liabilities	0
Dividends paid	0
Interest paid	1.585
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) financing activities	-15.831
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-72.241

	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	-72.241
	Cash and cash equivalents cash flow statement at beginning of period	112.805
	Cash and cash equivalents cash flow statement at end of period	40.564

