

KUSAM ELECTRICAL INDUSTRIES LIMITED

CIN : L31909MH1983PLC220457

G-17 Bharat Industrial Estate, T.J. Road, Sewree (w), Mumbai - 400015. Phone No. 022-24124540, FAX- 022 24149659, Email: sales@kusam-

Statement of Unaudited Standalone Results for the Quarter and Nine month ended 31st December, 2020

Under Regulation 33 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015

(Rs. In Lakhs)

S. N.	Particulars	For the Quarter ended			For the Nine month		For the Year Ended
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
		Unaudited			Unaudited		Audited
1	Revenue from operations	92.93	114.44	86.73	225.02	302.27	400.48
2	Other Income	1.46	2.73	2.30	5.23	8.48	6.92
3	Total revenue (1 + 2)	94.39	117.17	89.03	230.25	310.75	407.40
4	Expenses						
	Purchase of stock-in-trade	23.81	30.06	90.51	120.41	218.74	255.70
	Changes in inventories of stock-in-trade	30.11	34.95	(40.87)	8.70	(42.60)	(25.63)
	Employee benefit expense	21.67	20.75	25.67	59.75	59.61	82.45
	Finance cost	1.45	2.38	1.69	6.59	3.09	5.50
	Depreciation and amortisation expense	3.16	3.14	3.43	9.60	9.63	14.74
	Other expense	21.35	12.81	26.58	39.61	71.93	93.69
	Total expenses	101.55	104.09	107.02	244.65	320.41	426.45
5	Profit/ (loss) before exceptional items and tax (3 - 4)	(7.16)	13.09	(17.98)	(14.40)	(9.65)	(19.05)
6	Less: Exceptional items	-	-	-	-	-	-
7	Profit/ (loss) before tax (5 - 6)	(7.16)	13.09	(17.98)	(14.40)	(9.65)	(19.05)
8	Tax expense						
	a) Current tax	-	-	(2.65)	-	0.31	-
	b) Tax for earlier period	-	-	-	-	-	-
	c) Deferred tax	(0.49)	(0.11)	(0.14)	(2.26)	0.74	(0.03)
		(0.49)	(0.11)	(2.79)	(2.26)	1.04	(0.03)
9	Profit/ (loss) for the period (7 - 8)	(6.67)	13.19	(15.19)	(12.15)	(10.70)	(19.02)
10	Other comprehensive income						
	- Items that will not be reclassified to profit or loss (Net of tax)	(0.01)	0.05	0.03	0.06	0.08	0.20
	- Items that will be reclassified to profit or loss (Net of tax)	-	-	-	-	-	-
11	Total comprehensive Income for the period (9 + 10) <i>(Profit/ loss + other comprehensive income)</i>	(6.68)	13.24	(15.17)	(12.09)	(10.62)	(18.82)
12	Earnings per equity share (EPS) - Basic & Diluted	(0.03)	0.05	(0.06)	(0.05)	(0.04)	(0.08)
	*Not annualised	*	*	*	*	*	*

Notes:

- The results for the quarter & half ended 31st December, 2020 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.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30th January, 2021. The Statutory Auditors of the Company have carried out a limited review of the above results.
- Segment information: The Company is engaged in trading of Electrical & Electronic Measuring Instruments only and therefore there are no reportable segments.
- 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.
- Previous Period figures have been regrouped wherever necessary.

For KUSAM ELECTRICAL INDUSTRIES LIMITED

Chandamal Goliya
WholeTime Director
DIN:- 00167842
Place: Mumbai

Date: 30th January, 2021





**Review Report on Quarterly Financial Results pursuant to the Regulation 33 of the
SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**The Board of Directors,
Kusam Electrical Industries Limited
Mumbai**

1. We have reviewed the accompanying statement of **unaudited financial results of Kusam Electrical Industries Limited ('the company') for the quarter and nine months ended 31st December 2020**, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No CIR/CFD/FAC/62/2016 dated July 5, 2016.
2. The preparation of the statement is the responsibility of the Company's Management in accordance with applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013, read with relevant rules and has been approved by the Board of directors at their meeting held on 30th January, 2021. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our notice that causes us to believe that the accompanying statement of unaudited Financial results prepared in accordance with applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013, read with Rule 7 of Companies (Accounts) Rules, 2014 and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For RANK and Associates
Chartered Accountants
[Firm Reg. No.105589W]**

**Rahul
Nahata**

Digitally signed by Rahul Nahata
DN: cn=Rahul Nahata, o=RANK & Associates,
ou=Chartered Accountants, email=rahul.nahata@rankgroup.in,
c=IN

**CA. Rahul Parasmal Nahata
Partner
Membership No. 116511
UDIN: 21116511AAAAAP2276**



**Place: Mumbai
Date: 30th January, 2021**