

# KABSONS INDUSTRIES LIMITED

"Madhuw Vihar" Second Floor, Plot No.17, H.No.8-2-293/82/C/17, Road No.7, Jubilee Hills,  
Hyderabad – 500 033, Telangana, INDIA

Tel: 040-66630006, E-mail: operationslpg@gmail.com

Website: www.kabsonsindustrieslimited.com

Grievance redressal division Email: kilshareholders@gmail.com

CIN No: L23209TG1993PLC014458



13<sup>th</sup> November, 2020

To  
The General Manager,  
Department of Corporate Services,  
The BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, M Samachar Marg, Fort  
Mumbai, Maharashtra 400001

Dear Sirs / Madam

**Sub: Outcome of Board Meeting held today & Submission of Un-Audited Financial Results for the 2<sup>nd</sup> quarter and half year ended 30<sup>th</sup> September, 2020.**  
**Ref: BSE Scrip Code: KABSON/524675**

Further to our letter dated.05.11.2020, in compliance with Regulation 30 and 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we enclose herewith the statement of Un-audited Financial Results of the company for the 2<sup>nd</sup> quarter and half year ended 30<sup>th</sup> September, 2020 along with Limited Review Report, as approved by the Board of Directors at their meeting held on today i.e. 13<sup>th</sup> November, 2020 at 10.30 A M and concluded at 12.45 PM.

Kindly take the above information/ documents on record.

Thanking you, we remain.

Yours faithfully

For Kabsons Industries Limited

*M. Nagaraju*

Nagaraju Musinam

Company Secretary cum Compliance Officer

## KABSONS INDUSTRIES LIMITED

CIN-L23209TG1993PLC014458

REGD. OFFICE : Madhuv Vihar, Plot No.17 8-2-293/B2/C/17, Jubilee Hills, Road No 7 Hyderabad Hyderabad TG 500033 IN

website: www.kabsonsindustrieslimited.com

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED SEPTEMBER 2020

(Rs in Lakhs)

Particulars	For the Quarter Ended			Half Year Ended		Year ended
	30/09/2020	30/06/2020	30/09/2019	30/09/2020	30/09/2019	31-Mar-20
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from operations	116.21	77.52	211.75	193.73	418.83	852.03
II Other income	11.98	19.47	7.35	31.45	15.85	43.24
III Total Revenue(I+II)	128.19	96.99	219.10	225.18	434.67	895.27
IV Expenses	-	-	-	-	-	-
Cost of materials consumed	-	-	-	-	-	-
Purchase of stock in trade	52.40	33.54	140.50	85.94	273.06	558.05
Change in inventories of stock in trade	9.15	-3.03	0.21	6.12	3.52	8.24
Employee benefit Expenses	18.42	18.09	20.89	36.51	41.17	82.64
Finance costs	2.58	1.07	4.28	3.65	7.13	12.78
Depreciation and amortisation expenses	7.35	7.14	7.93	14.49	15.42	30.21
Other expenses	17.20	13.72	24.68	30.92	49.41	126.86
Total Expenses(IV)	107.11	70.53	198.49	177.64	389.71	818.78
V Profit/(loss) before exceptional items and tax(III-IV)	21.08	26.45	20.61	47.54	44.97	76.49
VI Exceptional Items	1.01	9.69	14.12	10.69	15.10	17.46
VII Profit/(loss) before tax (V+VI)	22.09	36.14	34.73	58.23	60.06	93.95
VIII Tax expense:	-	-	-	-	-	-
Current tax (See Note 8 Below)	-	-	-	-	-	-
Deferred tax	-	-	-	-	-	-
Earlier year tax paid	-	0.02	-	0.02	-	0.32
IX Profit/(loss) for the period from continuing operations (VII-VIII)	22.09	36.12	34.73	58.21	60.06	93.63
X Profit/(loss) from discontinued operations	-	-	-	-	-	-
XI Tax expense on discontinued operations	-	-	-	-	-	-
XII Profit/(loss) from discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII Profit/(loss) for the period (IX+XII)	22.09	36.12	34.73	58.21	60.06	93.63
XIV OTHER COMPREHENSIVE INCOME	-	-	-	-	-	-
A-(i) Items that will not be reclassified to the profit or loss	-	-	-	-	-	-
(ii) Income tax on items that will not be reclassified to the profit or loss	-	-	-	-	-	-
B-(i) Items that will be reclassified to the profit or loss	-	-	-	-	-	-
(ii) Income tax on items that will be reclassified to the profit or loss	-	-	-	-	-	-
Total Other Comprehensive Income (net of taxes)	-	-	-	-	-	-
XV Total Comprehensive Income for The Period (XIII+XIV)	22.09	36.12	34.73	58.21	60.06	93.63
XVI Earnings per Equity share (for continuing operations) -Basic and diluted	0.13	0.21	0.20	0.33	0.34	0.54
XVII Earnings per Equity share (for discontinued operations) -Basic and diluted	-	-	-	-	-	-
XVIII Earnings per Equity share (for discontinued & continuing operations) -Basic and diluted	0.13	0.21	0.20	0.33	0.34	0.54
Weighted average number of equity shares (Face Value of Rs. 10 each)	174.63	1,74,63,000	1,74,63,000	1,74,63,000	1,74,63,000	1,74,63,000

## Notes:

- The above results for the quarter/year ended 30th September 2020 were reviewed by Audit Committee and taken on record by the Board of Directors at the meeting held on 13th November 2020
- The Financial Results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act 2013 read with the Companies (Indian Accounting Standards) Rules, 2015.
- The format for quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015, dated 30th November 2015, has been modified to comply with requirements of SEBI's circular dated 5th July, 2016.
- Expenses are recognised in statement of profit and loss using a classification based on the nature of expense method as per para 99 of Ind AS 1, Presentation of financial statements
- Interest on dealership deposits of Rs.1.53 Lacs have not been provided for the current quarter.
- In view of very limited strength of employees, presently working with the Company, the requirements of Ind AS-19 Employee Benefits in respect of gratuity could not be complied with. However provision for gratuity as required under Payment of Gratuity Act has been provided for and is being paid as and when the liability arises.
- The above mentioned income from operations are disclosed net of GST Collected.
- Despite profits, no provision is made for tax considering unabsorbed depreciation and brought forward losses both under book profits provisions and income tax provisions.
- Deferred tax is not considered keeping in view the probability that the company may not earn taxable profits in the near future.
- The Company is engaged in Trading in LPG and leasing out bottling plants temporarily. There are no other reportable segments as per Indian Accounting Standard (Ind AS - 108).
- Corresponding period figures have been regrouped / recasted wherever necessary to conform with those of current period.

for Kabsons Industries Limited

(Rajiv Kabra)  
Executive Director  
DIN: 00038605

Place : Hyderabad  
Date : 13-11-2020



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CIN-L23209TG1993PLC014458

REGD. OFFICE : Madhuw Vihar, Plot No.17 8-2-293/82/C/17, Jubilee Hills, Road No 7  
Hyderabad Hyderabad TG 500033 IN

UNAUDITED BALANCE SHEET AS AT 30th SEPTEMBER,2020

Particulars	As at 30-Sep-2020	As at 31-Mar-2020
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment	549.25	556.87
(b) Investment Property	7.03	7.12
(c) Intangible assets	0.00	0.00
(d) Financial Assets		
(i) Investments	97.20	76.69
(ii) Other financial assets	11.31	25.64
(e) Other non-current assets	10.65	9.38
	675.44	675.70
<b>Current assets</b>		
(a) Inventories	4.90	11.02
(b) Financial Assets		
(i) Trade receivables	45.34	32.62
(ii) Cash and cash equivalents	8.09	22.13
(iii) Bank balances other than (ii) above	187.33	171.91
(iv) Loans	0.12	0.41
(v) Others financial assets	18.08	18.17
(c) Current tax asset (Net)	29.38	40.49
(d) Other current assets	33.30	41.92
	326.53	338.67
<b>Total Assets</b>	<b>1,001.97</b>	<b>1,014.37</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	1,746.30	1,746.30
(b) Other Equity	(1,111.03)	(1,169.24)
	635.27	577.06
<b>Liabilities</b>		
<b>Non - current liabilities</b>		
(a) Financial Liabilities		
(i) Other financial liabilities	204.84	244.89
(b) Provisions	7.40	7.22
(c) Other Non Current Liabilities	0.15	6.17
	212.39	258.28
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	16.13	23.70
(ii) Other financial liabilities	127.73	126.90
(b) Other current liabilities	5.33	23.94
(c) Provisions	5.12	4.49
	154.31	179.03
<b>Total Equity and Liabilities</b>	<b>1,001.97</b>	<b>1,014.37</b>

for Kabsons Industries Limited

(Rajiv Kabra)  
Executive Director  
DIN: 00038605

Place: Hyderabad  
Date: 13-11-2020



**Kabsons Industries Limited**

CIN No: L23209TG1993PLC014458

Cash Flow Statement for the period ended 30th September 2020

Particulars	(In Lakhs)	
	Year ended 30th September 2020	Year ended 31st March 2020
<b>A Cash flow from Operating Activities:</b>		
Profit Before tax	58.23	93.95
Adjustments for:		
Depreciation and Amortisation	14.49	30.21
Loss/ (Gain) on sale of tangible assets (net)	-	(0.45)
Interest Income	(2.88)	(11.48)
Interest Expense	3.65	12.78
Credit balances and Sundry deposits written back	(1.01)	(19.43)
Lease rental	(1.67)	(1.95)
Fair value (gain) /loss on Investments	(20.51)	22.38
<b>Operating profit before working capital changes</b>	<b>50.30</b>	<b>126.02</b>
Adjustments for (increase)/decrease in operating assets		
Inventories	6.12	8.24
Trade Receivables	(12.72)	8.68
Other financial assets - current	(13.47)	(92.86)
Other financial assets - Non current	15.34	39.93
Other non financial assets - current	8.62	(2.13)
Other non financial assets - Non current	(1.27)	36.15
Right of use asset	-	(84.90)
Adjustments for increase/(decrease) in operating liabilities		
Trade Payables	(7.57)	(0.50)
Other financial liabilities - current	0.83	16.93
Other financial liabilities - Non current	(38.38)	36.97
Short term provisions	0.63	0.87
Long term provisions	0.18	2.96
Other Non financial liabilities - current	(18.61)	0.62
Other Non financial liabilities - Non current	(6.02)	(4.58)
<b>Cash generated from operations</b>	<b>(16.02)</b>	<b>92.40</b>
Income tax paid	11.10	(4.94)
<b>Net Cash flow from/(used in) operating activities</b>	<b>(4.92)</b>	<b>87.46</b>
<b>B Cash flow from Investing Activities:</b>		
Purchase of Property, plant and Equipment & Intangible assets and Capital Advances & Capital Creditors	(2.94)	(24.20)
Proceeds from sale of Property, plant and equipment	-	11.25
Additions to CWIP during the year	(3.85)	(65.44)
Investments made during the year	-	-
Interest income Received	1.32	5.14
<b>Net Cash flow from/(used in) investing activities</b>	<b>(5.47)</b>	<b>(73.25)</b>
<b>C Cash flow from Financing Activities:</b>		
Proceeds / (Repayments) of short term borrowings	-	-
Interest paid	(3.65)	(0.05)
<b>Net Cash flow from/(used in) financing activities</b>	<b>(3.65)</b>	<b>(0.05)</b>
<b>Net Increase in Cash and Cash equivalents (A+B+C)</b>	<b>(14.04)</b>	<b>14.16</b>
<b>Cash and Cash equivalents at the beginning of the year</b>	<b>22.13</b>	<b>7.96</b>
<b>Cash and Cash equivalents at the end of the year</b>	<b>8.09</b>	<b>22.13</b>
<b>Components of Cash and Cash Equivalents</b>		
a. Cash on hand	0.36	0.30
b. Balances with banks	-	-
- In current accounts	7.73	21.82
- In term deposits (with original maturity of 3 months or less)	-	-
<b>Cash and Cash Equivalents as per Balance Sheet (Note no. 11)</b>	<b>8.09</b>	<b>22.13</b>
c. Bank Overdraft	-	-
<b>Total Cash and Cash Equivalents in Cash Flow Statement</b>	<b>8.09</b>	<b>22.13</b>

for Kabsons Industries Limited

(Rajiv Sabra)  
Executive Director  
DIN: 00038605



Place: Hyderabad  
Date: 13-11-2020

