

## KABSONS INDUSTRIES LIMITED

CIN-L23209TG1993PLC014458

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

website: www.kabsonsindustrieslimited.com

## UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022

Particulars	For the Quarter Ended			For the half year ended		Year ended
	30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from operations	420.90	292.62	298.97	713.52	463.06	1,135.18
II Other income	32.52	8.70	27.62	41.22	47.48	61.31
III Total Revenue(I+II)	453.42	301.32	326.59	754.74	510.55	1,196.49
IV Expenses	-	-	-	-	-	-
Cost of materials consumed	-	-	-	-	-	-
Purchase of stock In trade	338.68	236.67	201.51	575.35	297.00	832.65
Change in inventories of stock in trade	10.28	(3.79)	2.22	6.49	(0.68)	(11.31)
Employee benefit Expenses	24.79	24.34	21.09	49.13	41.85	89.05
Finance costs	4.68	1.40	1.24	6.08	2.48	4.84
Depreciation and amortisation expenses	12.07	12.90	11.40	24.97	21.65	47.03
Other expenses	26.31	59.34	19.23	85.65	35.11	77.94
Total Expenses(IV)	416.81	330.86	256.67	747.67	397.42	1,040.19
V Profit/(loss) before exceptional items and tax(III-IV)	36.61	(29.54)	69.92	7.07	113.13	156.30
VI Exceptional Items	-	-	0.96	-	1.92	3.83
VII Profit/(loss) before tax (V+VI)	36.61	(29.54)	70.88	7.07	115.05	160.13
VIII Tax expense:	-	-	-	-	-	-
Current tax (See Note 8 Below)	-	-	-	-	-	-
Deferred tax	-	-	-	-	-	-
Earlier year tax paid	-	-	-	-	-	0.05
IX Profit/(loss) for the period from continuing operations (VII-VIII)	36.61	(29.54)	70.88	7.07	115.05	160.08
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)	36.61	(29.54)	70.88	7.07	115.05	160.08
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)	36.61	(29.54)	70.88	7.07	115.05	160.08
XVI Paid up Equity Share Capital ( par Value Rs 10/- each):	1,746.30	1,746.30	1,746.30	1,746.30	1,746.30	1,746.30
XVII Other Equity	(891.25)	(927.86)	(943.35)	(891.25)	(943.35)	(898.32)
XVIII Earnings per Equity share (for continuing operations) -Basic and diluted	0.21	(0.17)	0.41	0.04	0.66	0.92
XIX Earnings per Equity share (for discontinued operations) -Basic and diluted	-	-	-	-	-	-
XX Earnings per Equity share (for discontinued & continuing operations) - Basic and diluted	0.21	(0.17)	0.41	0.04	0.66	0.92
Weighted average number of equity shares (Face Value of Rs. 10 each)	1,74,63,000	1,74,63,000	1,74,63,000	1,74,63,000	1,74,63,000	1,74,63,000

## Notes:

- The above results have been reviewed by the audit committee and approved by the Board of Directors at their meeting held on 14th November, 2022. The statutory auditors have issued an unmodified opinion on the above results
- Interest of Rs.1.53 Lacs against dealership deposits has not been provided for the current quarter .
- Considering the operations of the company , only small number of employees, are employed and In view of this 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 current 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).

For Kabsons Industries Limited

(Rajiv Kabra)  
Managing Director  
DIN: 00038605

Place : Hyderabad  
Date : 14-11-2022

## KABSONS INDUSTRIES LIMITED

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

## BALANCE SHEET AS AT 30TH SEPTEMBER 2022

Rs in Lakhs

Particulars	Rs in Lakhs	
	As at 30-Sept-2022 UnAudited	As at 31-Mar-2022 Audited
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment	528.99	521.18
( b ) Right of use asset	70.48	73.32
( c ) Capital work in progress	-	-
(d) Investment Property	6.69	6.77
(e) Intangible assets	0.00	0.00
(f) Financial Assets		
(i) Investments	244.20	246.40
(ii) Other financial assets	32.84	33.29
(g) Other non-current assets	6.07	5.53
	889.26	886.50
<b>Current assets</b>		
(a) Inventories	14.96	21.45
(b) Financial Assets	-	-
(i) Trade receivables	34.44	31.38
(ii) Cash and cash equivalents	23.16	19.64
(iii) Bank balances other than (ii) above	194.91	194.45
(iv) Loans	0.02	0.02
(v) Other financial assets	11.47	11.38
(c) Current tax asset (Net)	41.92	35.79
(d) Other current assets	95.53	70.62
	416.41	384.72
<b>Total Assets</b>	<b>1,305.67</b>	<b>1,271.22</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	1,746.30	1,746.30
(b) Other Equity	(891.25)	(898.32)
	855.05	847.98
<b>Liabilities</b>		
<b>Non - current liabilities</b>		
(a) Financial Liabilities		
(i) Lease Liability	115.49	145.62
(ii) Other financial liabilities	45.04	45.86
(b) Provisions	10.68	9.78
(c) Other Non Current Liabilities	1.22	0.02
	172.42	201.28
<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	59.34	12.39
(ii) Other financial liabilities	207.67	197.00
(b) Other current liabilities	4.74	5.85
(c) Provisions	6.44	6.71
	278.19	221.96
<b>Total Equity and Liabilities</b>	<b>1,305.67</b>	<b>1,271.22</b>

For Kabsons Industries Limited

(Rajiv Kabra)

Managing Director

DIN: 00038605

Place: Hyderabad

Date: 14-11-2022



Kabsons Industries Limited

CIN No: L23209TG1993PLC014458

Cash Flow Statement for the period ended 30th September 2022

Particulars	(In Lakhs)	
	Half Year ended 30th September 2022	Year ended 31st March 2022
<b>A Cash flow from Operating Activities:</b>		
Profit Before tax	7.07	160.13
Adjustments for:		
Depreciation and Amortisation	24.97	47.03
Loss/ (Gain) on sale of tangible assets (net)	-	-
Interest Income	(5.46)	(13.66)
Interest Expense	6.08	4.84
Credit balances and Sundry deposits written back	-	(3.83)
Lease rental	0.50	6.83
Fair value (gain) /loss on Investments	2.20	(27.64)
<b>Operating profit before working capital changes</b>	<b>35.37</b>	<b>173.70</b>
Adjustments for (increase)/decrease in operating assets		
Inventories	6.49	(11.31)
Trade Receivables	(3.06)	3.27
Other financial assets - current	(0.09)	3.31
Other financial assets - Non current	0.45	23.21
Other non financial assets - current	(24.91)	(29.78)
Other non financial assets - Non current	(0.53)	(1.48)
Adjustments for increase/(decrease) in operating liabilities		
Trade Payables	46.95	(6.47)
Other financial liabilities - current	10.67	39.62
Other financial liabilities - Non current	(30.14)	(9.65)
Short term provisions	(0.27)	1.33
Long term provisions	0.91	2.00
Other Non financial liabilities - current	(1.11)	0.57
Other Non financial liabilities - Non current	1.19	(0.12)
<b>Cash generated from operations</b>	<b>41.92</b>	<b>188.19</b>
Income tax paid	(6.13)	1.45
<b>Net Cash flow from/(used in) operating activities</b>	<b>35.79</b>	<b>189.64</b>
<b>B Cash flow from Investing Activities:</b>		
Purchase of Property, plant and Equipment & Intangible assets and Capital Advances & Capital Creditors	(29.85)	(70.02)
Proceeds from sale of Property, plant and equipment	-	-
Additions to CWIP during the year	-	-
Investments made during the year	-	(93.00)
Interest income Received	5.46	13.93
Investments made in Bank deposits	(0.46)	(21.67)
<b>Net Cash flow from/(used in) investing activities</b>	<b>(24.86)</b>	<b>(170.75)</b>
<b>C Cash flow from Financing Activities:</b>		
Lease Rental payment	(1.32)	(9.16)
Interest paid	(6.08)	(4.84)
<b>Net Cash flow from/(used in) financing activities</b>	<b>(7.40)</b>	<b>(14.00)</b>
<b>Net Increase in Cash and Cash equivalents (A+B+C)</b>	<b>3.53</b>	<b>4.89</b>
<b>Cash and Cash equivalents at the beginning of the year</b>	<b>19.64</b>	<b>14.75</b>
<b>Cash and Cash equivalents at the end of the year</b>	<b>23.16</b>	<b>19.64</b>
<b>Components of Cash and Cash Equivalents</b>		
a. Cash on hand	0.62	0.41
b. Balances with banks	-	-
- In current accounts	22.54	19.22
- 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>23.16</b>	<b>19.64</b>
c. Bank Overdraft	-	-
<b>Total Cash and Cash Equivalents in Cash Flow Statement</b>	<b>23.16</b>	<b>19.64</b>

For Kabsons Industries Limited

(Rajiv Kabra)

Managing Director

DIN: 00038605

Place: Hyderabad

Date: 14-11-2022





**Limited Review Report – Financial Results**

**To the Board of Directors of Kabsons Industries Limited,**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Kabsons Industries Limited** (“the Company”) for the quarter and Half Year ended 30<sup>th</sup> September 2022 (the “statement”) being submitted by the Company pursuant to the requirement 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.

This statement is the responsibility of the Company’s Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 “Interim Financial Reporting”, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the financial statement based on our review.

2. 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 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 from material misstatements. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards (Ind AS) and other recognized accounting principles and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by 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 K S Rao & Co.

Chartered Accountants  
firm’s Regn No. 003109S

*P. Govardhana Reddy*

**(P. GOVARDHANA REDDY)**

Partner

Membership No. 029193

UDIN 22029193 BDB X JH 7361



Place : Hyderabad

Date : 14<sup>th</sup> November 2022