

KABSONS INDUSTRIES LIMITED

REGD. OFF. : "Madhu Vihar" Second Floor, Plot No.17, H.No. 8-2-293/82/C/17, Road No. 7,
Jubilee Hills, Hyderabad – 500033, Telangana, INDIA
Tel: 040-23554970, E-mail: operationslpg@gmail.com
Website: www.kabsons.co.in, Grievance redressal division Email: kilshareholders@gmail.com
CIN No: L23209TG1993PLC014458



November 14, 2024

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

Dear Sirs / Madam

**Sub: Outcome of Board Meeting held on November 14, 2024 & Submission of unaudited
Financial Results for the 2nd Quarter and half year 30th September, 2024.**

Ref: BSE Scrip Code: KABSON/524675

Further to our letter dated.07.11.2024, in compliance with Regulation 30 and 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the company, at its meeting held today i.e.14th November, 2024 had, considered and approved the Unaudited Financial Results of the company along with the Limited Review Report for the 2nd quarter and half year ended 30th September, 2024.

Board Meeting commenced at 11.30 A.M. and concluded at 1.30 P.M.

Kindly take the above information/ documents on record.

Yours faithfully
For Kabsons Industries Limited

Madhu Thokala
Company Secretary cum Compliance Officer
M. No. A54822



Limited Review Report – Financial Results

To

The Board of Directors

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 30th September 2024 (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 of the Company, 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 stated in para 2 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.

Place: Hyderabad

Date: 14th November , 2024

for K S Rao & Co.
Chartered Accountants
firm's Regn No. 003109S

(C.VENKATESWARA RAO)

Partner

Membership No. 219844

UDIN 24219844BKSPBJS622



KABSONS INDUSTRIES LIMITED

CIN-L23209TG1993PLC014458

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website: www.kabsons.co.in**STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE 2ND QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2024**

Amount in Lakhs

Particulars	For the Quarter Ended			For Half Year Ended		for the Year Ended
	30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31-Mar-24
	Un audited	Un audited	Un audited	Un audited	Un audited	Audited
I Revenue from operations	993.28	881.51	645.66	1,874.79	1,137.00	2,721.88
II Other income	36.29	46.21	26.22	82.50	67.64	126.46
III Total Income (I+II)	1,029.57	927.72	671.88	1,957.29	1,204.64	2,848.34
IV Expenses						
Cost of materials consumed	-	-	-	-	-	-
Purchase of stock in trade	880.75	770.44	521.50	1,651.19	932.26	2,259.48
Change in inventories of stock in trade	(30.89)	(6.85)	(50.48)	(37.74)	(48.26)	(40.57)
Employee benefit Expenses	37.10	34.95	29.74	72.05	57.45	128.55
Finance costs	1.51	1.52	1.59	3.03	3.15	6.09
Depreciation and amortisation expenses	27.14	23.77	19.28	50.90	36.40	79.98
Other expenses	44.59	46.26	64.13	90.85	94.69	170.02
Total Expenses(IV)	960.19	870.09	585.76	1,830.28	1,075.69	2,603.55
V Profit/(loss) before exceptional items and tax(III-IV)	69.37	57.63	86.12	127.01	128.96	244.78
VI Exceptional Items	82.14	-	15.96	82.14	15.96	15.84
VII Profit/(loss) before tax (V+VI)	151.51	57.63	102.08	209.15	144.92	260.62
VIII Tax expense:						
Current tax (See Note 4 Below)	-	-	-	-	-	12.34
Deferred tax	-	-	-	-	-	-
Earlier year tax paid/Written back	-	-	0.05	-	-12.29	-12.29
IX Profit/(loss) for the period from continuing operations (VII-VIII)	151.51	57.63	102.03	209.15	157.21	260.57
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)	151.51	57.63	102.03	209.15	157.21	260.57
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)	151.51	57.63	102.03	209.15	157.21	260.57
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	(349.63)	(501.14)	(674.48)	(349.63)	(674.48)	(558.78)
XVIII Earnings per Equity share (for continuing operations) -Basic and diluted	0.87	0.33	0.58	1.20	0.90	1.49
XIX Earnings per Equity share (for discontinued operations) - Basic and diluted	-	-	-	-	-	-
XX Earnings per Equity share (for discontinued & continuing operations) -Basic and diluted	0.87	0.33	0.58	1.20	0.90	1.49
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 **Thursday, 14th November 2024**. The statutory auditors of the Company performed Limited Review and have issued a Limited Review report on the above results.
- 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.
- Security deposits of Dealers and Distributors received long ago amounting to Rs.82.10 Lacs worth appropriated to P&L account and shown as Exceptional Item during the quarter ended 30th September, 2024 as the parties have not responded to our calls. However, it is decided to pay the amounts as and when the parties respond with proper acknowledgement and documentary evidence.
- The above mentioned income from operations are disclosed net of GST Collected.
- The company opted for concessional rate of tax under section 115BAA, hence MAT provisions are not applicable despite the profits for the half year ended 30th September, 2024, no current Tax provision is made considering the brought forward unabsorbed depreciation.
- Deferred tax is not considered keeping in view the probability that the Company may not earn taxable profits in the near future.
- Corresponding period figures have been regrouped / recasted wherever necessary to conform with those of current period.

For Kabsons Industries Limited

Place : Hyderabad
Date : 14-11-2024(Rajiv Kabra)
Managing Director
DIN: 00038605

KABSONS INDUSTRIES LIMITED
CIN-L23209TG1993PLC014458

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UNAUDITED BALANCE SHEET AS AT 30th SEPTEMBER 2024

Particulars	As at 30-09-2024	As at 31-03-2024
	Unaudited	Audited
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	843.04	747.87
(b) Right of use asset	58.59	61.03
(C) Capital work in progress	-	2.16
(d) Investment Property	6.34	6.43
(e) Intangible assets	-	0.00
(f) Financial Assets		
(i) Investments	367.72	300.93
(ii) Other financial assets	27.29	6.40
(g) Other non-current assets	8.53	6.93
	1,311.51	1,131.75
Current assets		
(a) Inventories	83.53	45.79
(b) Financial Assets	-	-
(i) Trade receivables	72.13	63.15
(ii) Cash and cash equivalents	90.77	94.00
(iii) Bank balances other than (ii) above	132.30	109.67
(iv) Loans	1.16	2.06
(v) Others financial assets	10.63	10.96
(c) Current tax asset (Net)	32.17	18.41
(d) Other current assets	298.60	319.04
	721.29	663.08
Total Assets	2,032.80	1,794.83
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1,746.30	1,746.30
(b) Other Equity	(349.63)	(558.78)
	1,396.67	1,187.52
Liabilities		
Non - current liabilities		
(a) Financial Liabilities		
(i) Other financial liabilities	40.80	35.60
(ia) Lease Liability	31.73	34.88
(b) Provisions	17.00	14.16
(c) Other Non Current Liabilities	0.97	1.06
	90.50	85.71
Current liabilities		
(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	29.17	44.92
(ii) Other financial liabilities	498.85	457.27
(b) Other current liabilities	9.52	11.03
(c) Provisions	8.09	8.38
	545.63	521.60
Total Equity and Liabilities	2,032.80	1,794.83

For Kabsons Industries Limited

(Rajiv Kabra)

Managing Director
DIN: 00038605



Place: Hyderabad
Date: 14-11-2024

Kabsons Industries Limited

CIN No: L23209TG1993PLC014458

Un-Audited Cash Flow Statement for the half year ended 30th September 2024

Particulars	Half Year ended 30th September 2024	Year ended 31st March 2024
A Cash flow from Operating Activities:		
Profit Before tax	209.15	260.62
Adjustments for:		
Depreciation and Amortisation	50.90	79.98
Loss on sale of Investments		1.09
Interest Income	(3.74)	(8.33)
Interest on unwinding lease liability	1.87	6.09
Credit balances and Sundry deposits written back	(82.14)	-
Fair value (gain) /loss on Investments	(66.80)	(88.29)
Operating profit before working capital changes	109.25	251.16
Adjustments for (increase)/decrease in operating assets		
Inventories	(37.74)	(39.40)
Trade Receivables	(8.98)	(35.66)
Other financial assets - current	1.23	(2.19)
Other non financial assets	18.85	(127.22)
Adjustments for increase/(decrease) in operating liabilities		
Trade Payables	(15.75)	13.48
Other financial liabilities - current	122.55	54.41
Short term provisions	(0.29)	1.65
Long term provisions	2.84	3.59
Other Non financial liabilities - current	(1.60)	4.25
Cash generated from operations	190.37	124.08
Income tax paid	(13.76)	20.69
Net Cash flow from/(used in) operating activities	176.61	144.77
B Cash flow from Investing Activities:		
Purchase of Property, plant and Equipment & Intangible assets and Capital Advances & Capital Creditors	(141.38)	(196.35)
Proceeds from sale of Investments	-	30.91
Additions to CWIP during the year	-	(2.16)
Investments made during the year	-	-
Interest income Received	3.74	8.33
Other financial assets - Non current	(20.89)	75.08
Investments made in Bank Deposits	(22.63)	36.84
Net Cash flow from/(used in) investing activities	(181.17)	(47.35)
C Cash flow from Financing Activities:		
Lease Rental payment	(3.87)	(10.78)
Interest paid	-	-
Loans given/Received		
Other financial liabilities - Non current	5.20	(13.37)
Other Non financial liabilities - Non current	-	(2.98)
Net Cash flow from/(used in) financing activities	1.32	(27.13)
Net Increase in Cash and Cash equivalents (A+B+C)	(3.23)	70.29
Cash and Cash equivalents at the beginning of the year	94.00	23.70
Cash and Cash equivalents at the end of the year	90.77	94.00

Components of Cash and Cash Equivalents		
a. Cash on hand	0.60	0.24
b. Balances with banks		
- In current accounts	90.16	93.76
- In term deposits (with original maturity of 3 months or less)		
Cash and Cash Equivalents as per Balance Sheet (Note no. 11)	90.77	94.00
c. Bank Overdraft		
Total Cash and Cash Equivalents in Cash Flow Statement	90.77	94.00

For Kabsons Industries Limited

(Rajiv Kabra)

Managing Director

UDIN: 00038600

Place: Hyderabad

Date: 14-11-2024

