

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



August 13, 2025

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 August 13, 2025 & Submission of unaudited
Financial Results for the 1st Quarter ended 30th June, 2025.**

Ref: BSE Scrip Code: KABSON/524675

Further to our letter dated.06.08.2025, in compliance with Regulation 30 and 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, please find enclosed herewith the unaudited Financial Results of the company along with the Limited Review Report for the 1st quarter ended 30th June, 2025, as approved by the Board of Directors at their meeting held today i.e., 13th August, 2025.

Board Meeting commenced at 9.30 A.M. and concluded at 11.20 A.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 ended 30th June 2025 (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.



4. Emphasis of Matter

We draw attention to Note 4 of the Notes to the Financial Results which describes non-recognition of provision for gratuity and leave encashment liabilities based on actuarial valuation, as required under Ind AS 19, *Employee Benefits*, for the current quarter under report. As stated in the said note, the management is of the view that the impact of such non-provision is not material to the results for the quarter, considering the employee strength and salaries, and that it intends to carry out the actuarial valuation and recognize the liability in subsequent quarters. Our opinion is not modified in respect of this matter.

Place: Hyderabad
Date: 13-08-2025

for K S Rao & Co.

Chartered Accountants

firm's Regn No. 0000000000

(C.VENKATESWARA RAO)

Partner

Membership No. 219844

UDIN 25219844BMDHKP4951.

KABSONS INDUSTRIES LIMITED

CIN-L23209TG1993PLC014458

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website: www.kabsons.co.in

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2025

Amount in Lakhs

Particulars	For the Quarter Ended		For the Year Ended	
	30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25
	Un-Audited	Audited	Un-Audited	Audited
I Revenue from operations	1,014.26	1,017.66	881.51	4,000.76
II Other income	50.68	8.42	46.21	55.19
III Total Income (I+II)	1,064.94	1,026.08	927.72	4,055.95
IV Expenses				
Cost of materials consumed	-	-	-	-
Purchase of stock in trade	847.64	875.06	770.44	3,493.37
Change in inventories of stock in trade	13.36	14.63	(6.85)	(11.43)
Employee benefit Expenses	37.65	44.01	34.95	153.37
Finance costs	1.38	1.40	1.52	5.90
Depreciation and amortisation expenses	34.45	30.55	23.77	110.10
Other expenses	45.70	61.86	46.26	180.78
Total Expenses(IV)	980.17	1,027.50	870.09	3,932.09
V Profit/(loss) before exceptional items and tax(III-IV)	84.76	(1.42)	57.63	123.86
VI Exceptional Items	0.00	0.25	-	82.39
VII Profit/(loss) before tax (V+VI)	84.77	(1.17)	57.63	206.25
VIII Tax expense:				
Current tax	-	-	-	-
Deferred tax	-	-	-	-
Earlier year tax paid	0.00	-	-	-
IX Profit/(loss) for the period from continuing operations (VII-VIII)	84.77	(1.17)	57.63	206.25
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)	84.77	(1.17)	57.63	206.25
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)	84.77	(1.17)	57.63	206.25
XVI Paid up Equity Share Capital (par Value Rs 10/- each):	1,746.30	1,746.30	1,746.30	1,746.30
XVII Other Equity	(267.77)	(352.53)	(501.14)	(352.53)
XVIII Earnings per Equity share (for continuing operations) -Basic and diluted	0.49	(0.01)	0.33	1.18
XIX Earnings per Equity share (for discontinued operations) -Basic and diluted	-	-	-	-
XX Earnings per Equity share (for discontinued & continuing operations) - Basic and diluted	0.49	(0.01)	0.33	1.18
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

Notes:

- The above results have been reviewed by the audit committee and approved by the Board of Directors at their meeting held on Wednesday, 13th August 2025. The statutory auditors of the Company performed Limited Review and have issued a Limited Review report on the above results.
- 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.
- 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.
- Employee Benefits - Gratuity & Leave Encashment: As per the requirements of IND AS 19, "Employee Benefits", the company is required to recognize the gratuity and leave encashment liability based on actuarial valuation. For the current quarter under report the Company could not make provision for the said benefits based on actuarial valuation. The management is of the view that the impact of such non provision is not material to the results above, considering the employee strength and salaries, and intends to carry out the actuarial valuation and recognize the liability in the subsequent quarters.
- 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).
- 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

(Rajiv Kabra)

Managing Director

DIN: 00038605

Place : Hyderabad

Date : 13-08-2025

