

# 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 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 November 13, 2025 & Submission of unaudited Financial Results for the second Quarter and half year ended 30<sup>th</sup> September, 2025.**

**Ref: BSE Scrip Code: KABSON/524675**

Further to our letter dated 07.11.2025, 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 2<sup>nd</sup> quarter and half year ended 30<sup>th</sup> September, 2025, as approved by the Board of Directors at their meeting held today i.e., 13<sup>th</sup> November, 2025.

Board Meeting commenced at 10.30 A.M. and concluded at 11.50 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 30<sup>th</sup> September 2025 and for the half year ended 30<sup>th</sup> September 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.

Place: Hyderabad  
Date: 13-11-2025

for K S Rao & Co.

Chartered Accountants

firm's Regn No. 0031095

(P. GOVARDHANA REDDY)

Partner

Membership No. 029193

UDIN: 25029193 BMLIDS

7137



**KABSONS INDUSTRIES LIMITED**

CIN-L23209TG1993PLC014458

REGD. OFFICE : Madhuw Vihar, 2nd Floor, Plot No.17, H.No. 8-2-293/82/C/17, Jubilee Hills, Road No 7, Hyderabad, Telangana 500033 IN  
website: www.kabsons.co.in**STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE 2ND QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2025**

Amount in Lakhs

| Particulars  | For the Quarter Ended |             |             | For Half Year Ended |             | for the Year Ended |
|--|-----------------------|-------------|-------------|---------------------|-------------|--------------------|
|  | 30/09/2025            | 30/06/2025  | 30/09/2024  | 30/09/2025          | 30/09/2024  | 31-Mar-25          |
|  | Un audited            | Un audited  | Un audited  | Un audited          | Un audited  | Audited            |
| I Revenue from operations  | 1,058.91              | 1,014.26    | 993.28      | 2,073.17            | 1,874.79    | 4,000.76           |
| II Other income  | 9.24                  | 50.68       | 36.29       | 59.92               | 82.50       | 55.19              |
| III Total Income (I+II)  | 1,068.15              | 1,064.94    | 1,029.57    | 2,133.09            | 1,957.29    | 4,055.95           |
| IV Expenses  |                       |             |             |                     |             |                    |
| Cost of materials consumed   | -                     | -           | -           | -                   | -           | -                  |
| Purchase of stock in trade   | 931.39                | 847.64      | 880.75      | 1,779.03            | 1,651.19    | 3,493.37           |
| Change in inventories of stock in trade  | (3.26)                | 13.36       | (30.89)     | 10.10               | (37.74)     | (11.43)            |
| Employee benefit Expenses  | 42.43                 | 37.65       | 37.10       | 80.18               | 72.05       | 153.37             |
| Finance costs  | 1.36                  | 1.38        | 1.51        | 2.75                | 3.03        | 5.90               |
| Depreciation and amortisation expenses   | 29.81                 | 34.45       | 27.14       | 64.26               | 50.90       | 110.10             |
| Other expenses   | 69.19                 | 45.70       | 44.59       | 114.79              | 90.85       | 180.78             |
| Total Expenses(IV)   | 1,070.92              | 980.17      | 960.19      | 2,051.10            | 1,830.28    | 3,932.09           |
| V Profit/(loss) before exceptional items and tax(III-IV)                                   | (2.77)                | 84.76       | 69.37       | 81.99               | 127.01      | 123.86             |
| VI Exceptional Items   | 0.00                  | 0.00        | 82.14       | 0.00                | 82.14       | 82.39              |
| VII Profit/(loss) before tax (V+VI)  | (2.77)                | 84.77       | 151.51      | 82.00               | 209.15      | 206.25             |
| VIII Tax expense:  |                       |             |             |                     |             |                    |
| Current tax (See Note 4 Below)   | -                     | -           | -           | -                   | -           | -                  |
| Deferred tax   | -                     | -           | -           | -                   | -           | -                  |
| Earlier year tax paid/Written back   | -                     | 0.00        | -           | 0.00                | -           | -                  |
| IX Profit/(loss) for the period from continuing operations (VII-VIII)                      | (2.77)                | 84.77       | 151.51      | 81.99               | 209.15      | 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)   | (2.77)                | 84.77       | 151.51      | 81.99               | 209.15      | 206.25             |
| XIV OTHER COMPREHENSIVE INCOME   |                       |             |             |                     |             |                    |
| A-(i) Items that will not be reclassified to the profit or loss                            | 1.92                  | -           | -           | 1.92                | -           | -                  |
| (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)                                    | (0.86)                | 84.77       | 151.51      | 83.91               | 209.15      | 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            | 1,746.30    | 1,746.30           |
| XVII Other Equity  | (268.62)              | (267.77)    | (349.63)    | (268.62)            | (349.63)    | (352.53)           |
| XVIII Earnings per Equity share (for continuing operations) -Basic and diluted             | (0.02)                | 0.49        | 0.87        | 0.47                | 1.20        | 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 | (0.02)                | 0.49        | 0.87        | 0.47                | 1.20        | 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         | 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, 13th November 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.
- In the previous quarter the depreciation for the quarter was inadvertently overstated by Rs.3.68 lacs. In the current quarter the excess depreciation of Rs.3.68 Lacs is being adjusted to the depreciation of current quarter. Hence the depreciation for current quarter and previous quarter are not comparable. There would not be any impact on the profit/loss for the half year since it is being adjusted with in the half year.
- 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 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: 00038605Place : Hyderabad  
Date : 13-11-2025

KABSONS INDUSTRIES LIMITED  
CIN-L23209TG1993PLC014458

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

UNAUDITED BALANCE SHEET AS AT 30th SEPTEMBER 2025

| Particulars  | As at<br>30-09-2025 | As at<br>31-03-2025 |
|--|---------------------|---------------------|
|  | Unaudited           | Audited             |
| <b>ASSETS</b>  |                     |                     |
| <b>Non-current assets</b>  |                     |                     |
| (a) Property, Plant and Equipment  | 927.82              | 861.54              |
| (b) Right of use asset   | 53.05               | 55.83               |
| (c) Capital work in progress   | -                   | -                   |
| (d) Investment Property  | 6.17                | 6.26                |
| (e) Intangible assets  | -                   | -                   |
| (f) Financial Assets   |                     |                     |
| (i) Investments  | 411.04              | 378.80              |
| (ii) Other financial assets  | 88.17               | 88.07               |
| (g) Other non-current assets   | 6.24                | 6.79                |
|  | 1,492.48            | 1,397.29            |
| <b>Current assets</b>  |                     |                     |
| (a) Inventories  | 47.13               | 57.23               |
| (b) Financial Assets   | -                   | -                   |
| (i) Trade receivables  | 142.61              | 94.38               |
| (ii) Cash and cash equivalents   | 52.19               | 65.15               |
| (iii) Bank balances other than (ii) above  | 56.99               | 49.32               |
| (iv) Loans   | 0.01                | 0.67                |
| (v) Others financial assets  | 8.63                | 5.76                |
| (c) Current tax asset (Net)  | 31.32               | 41.58               |
| (d) Other current assets   | 293.35              | 245.72              |
|  | 632.22              | 559.81              |
| <b>Total Assets</b>  | <b>2,124.70</b>     | <b>1,957.10</b>     |
| <b>EQUITY AND LIABILITIES</b>  |                     |                     |
| <b>Equity</b>  |                     |                     |
| (a) Equity Share capital   | 1,746.30            | 1,746.30            |
| (b) Other Equity   | (268.62)            | (352.53)            |
|  | 1,477.68            | 1,393.77            |
| <b>Liabilities</b>   |                     |                     |
| <b>Non - current liabilities</b>   |                     |                     |
| (a) Financial Liabilities  |                     |                     |
| (i) Other financial liabilities  | 7.23                | 36.81               |
| (ii) Lease Liability   | 26.25               | 29.13               |
| (b) Provisions   | 18.73               | 19.94               |
| (c) Other Non Current Liabilities  | 1.58                | 2.18                |
|  | 53.79               | 88.05               |
| <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 | 77.84               | 50.27               |
| (ii) Other financial liabilities   | 461.62              | 400.81              |
| (b) Other current liabilities  | 9.89                | 11.91               |
| (c) Provisions   | 43.88               | 12.29               |
|  | 593.24              | 475.28              |
| <b>Total Equity and Liabilities</b>  | <b>2,124.70</b>     | <b>1,957.10</b>     |

For Kabsons Industries Limited

(Rajiv Kabra)

Managing Director

DIN: 00038605

Place: Hyderabad

Date: 13-11-2025





**Kabsons Industries Limited**

CIN No: L23209TG1993PLC014458

**Un-Audited Cash Flow Statement for the half year ended 30th September 2025**

| Particulars  | Half Year ended<br>30th September<br>2025 | Year ended 31st<br>March 2025 |
|--|---|-------------------------------|
| <b>A Cash flow from Operating Activities:</b>  |   |                               |
| Profit Before tax  | 83.91                                     | 206.25                        |
| Adjustments for:   |   |                               |
| Depreciation and Amortisation  | 64.26                                     | 110.10                        |
| Loss on sale of Investments  | -   | -                             |
| Interest Income  | (1.27)                                    | (12.69)                       |
| Interest on unwinding lease liability  | 1.66                                      | 3.65                          |
| Credit balances and Sundry deposits written back   | (0.00)                                    | (82.39)                       |
| Lease rental   | -   | -                             |
| Fair value (gain) /loss on Investments   | (32.24)                                   | (22.88)                       |
| <b>Operating profit before working capital changes</b>   | <b>116.32</b>                             | <b>202.04</b>                 |
| Adjustments for (increase)/decrease in operating assets  |   |                               |
| Inventories  | 10.10                                     | (11.43)                       |
| Trade Receivables  | (48.22)                                   | (31.23)                       |
| Other financial assets - current   | (2.87)                                    | 5.20                          |
| Other non financial assets   | (47.07)                                   | 73.46                         |
| Adjustments for increase/(decrease) in operating liabilities   |   |                               |
| Trade Payables   | 27.57                                     | 87.74                         |
| Other financial liabilities - current  | 30.77                                     | (58.06)                       |
| Short term provisions  | 31.58                                     | 3.91                          |
| Long term provisions   | (1.20)                                    | 5.78                          |
| Other Non financial liabilities - current  | (2.01)                                    | 0.88                          |
| <b>Cash generated from operations</b>  | <b>114.96</b>                             | <b>278.29</b>                 |
| Income tax paid  | 10.26                                     | (23.17)                       |
| <b>Net Cash flow from/(used in) operating activities</b>   | <b>125.23</b>                             | <b>255.12</b>                 |
| <b>B Cash flow from Investing Activities:</b>  |   |                               |
| Purchase of Property, plant and Equipment & Intangible assets and Capital Advances & Capital Creditors | (127.67)                                  | (216.24)                      |
| Proceeds from sale of Investments  | -   | -                             |
| Additions to CWIP during the year  | -   | -                             |
| Investments made during the year   | -   | (55.00)                       |
| Interest income Received   | 1.27                                      | 12.69                         |
| Other financial assets - Non current   | (0.10)                                    | (0.19)                        |
| Investments made in Bank Deposits  | -   | (81.48)                       |
| Investments made in Bank Deposits-Current  | (7.67)                                    | 60.35                         |
| <b>Net Cash flow from/(used in) investing activities</b>   | <b>(134.18)</b>                           | <b>(279.87)</b>               |
| <b>C Cash flow from Financing Activities:</b>  |   |                               |
| Lease Rental payment   | (4.07)                                    | (7.81)                        |
| Interest paid  | -   | -                             |
| Loans given/Received   | 0.66                                      | 1.39                          |
| Other financial liabilities - Non current  | -   | 1.20                          |
| Other Non financial liabilities - Non current  | (0.60)                                    | 1.11                          |
| <b>Net Cash flow from/(used in) financing activities</b>   | <b>(4.01)</b>                             | <b>(4.10)</b>                 |
| <b>Net Increase in Cash and Cash equivalents (A+B+C)</b>   | <b>(12.96)</b>                            | <b>(28.85)</b>                |
| <b>Cash and Cash equivalents at the beginning of the year</b>  | <b>65.15</b>                              | <b>94.00</b>                  |
| <b>Cash and Cash equivalents at the end of the year</b>  | <b>52.19</b>                              | <b>65.15</b>                  |
| <b>Components of Cash and Cash Equivalents</b>   |   |                               |
| a. Cash on hand  | 0.36                                      | 0.06                          |
| b. Balances with banks   |   |                               |
| - In current accounts  | 51.83                                     | 65.09                         |
| - 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>52.19</b>                              | <b>65.15</b>                  |
| c. Bank Overdraft  |   |                               |
| <b>Total Cash and Cash Equivalents in Cash Flow Statement</b>  | <b>52.19</b>                              | <b>65.15</b>                  |

For Kabsons Industries Limited

(Rajiv Kabra)

Managing Director

DIN: 00038605

Place: Hyderabad

Date: 13-11-2025

