KUSAM-MECO®
AN ISO 9001:2015 COMPANY

Kusam Electrical Industries Ltd.
C-325, 3rd Floor, Antop Hill Warehousing Co. Ltd., Vidyalankar College Road, Antop Hill, Wadala East, Mumbai-400037.
Sales Direct : 022 - 27754546 Email : sales@kusam-meco.co.in
Telephone : 27750662 / 27750292 Website : www.kusamelectrical.com
CIN No. : L31909MH1983PLC220457 GST : 27AABCK3644E1ZR

ISO 9001:2015 Quality Management System Cert. No. 15956

13th November, 2026

To,
Bombay Stock Exchange (BSE) Ltd.
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai –400001

BSE Scrip Code: 511048

Sub: Un-Audited Financial Results for the quarter and half year ended 30th September, 2026

Dear Sir/Madam,

Pursuant to Regulation 33 of SEBI (Listing Obligations Disclosure Requirements) Regulation, 2015. We herewith enclose the copy of Un-Audited Financial Results (Statement) along with Limited Review Report for the quarter and half year ended 30th September, 2026, as approved by the Board of Directors at its Meeting held at Mumbai on November 13th, 2026.

Please take the same on records.

Thanking you,

Yours faithfully,
For, Kusam Electrical Industries Ltd.

ANKITA RAJESHKUMAR NAHATA
Digitally signed by ANKITA RAJESHKUMAR NAHATA
Date: 2026.11.13 18:00:47 +05'30'

ANKITA NAHATA
Company Secretary & Compliance Officer
ICSI Mem No A79563

Place: Mumbai

Independent Auditor's Review Report on Unaudited Financial Results of the Company for the Quarter and six months ended September 30, 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors
Kusam Electrical Industries Limited

1. We have reviewed the accompanying statement of Unaudited Financial Results of **Kusam Electrical Industries Limited** ("the company"), for the quarter and six months ended September 30, 2026 ("the Statement"), being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

2. The statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with recognition and measurement principle laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS") 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 express a conclusion on the statement based on our review.

Scope of the Review

3. We conducted our review in accordance with the Standard on Review Engagements (SRE 2410) "Review of Interim Financial Information Performed by the Independent Auditors of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. 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 in accordance with Standards on Auditing. We have not performed an audit and accordingly, we do not express an audit opinion.

Conclusion

4. 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 result prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing obligation and Disclosure requirements) Regulations,

CHHAJED & DOSHI MUMBAI 400 069 CHARTERED ACCOUNTANTS

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BRANCHES : • Ahmedabad • Delhi • Dombivli • Marine Lines

2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matter

5. The Statement includes results for the quarter ended September 30, 2026, are the balancing amounts between the reviewed unaudited figures for the six months ended September 30, 2026 and the reviewed unaudited financial results for the three months ended June 30, 2026.

   The figures for the quarter ended September 30, 2025, are the balancing amounts between the reviewed unaudited figures for the six months ended September 30, 2025 and the reviewed unaudited financial results for the three months ended June 30, 2025.

   Our conclusion on the Statement is not modified in respect of these matters.

For CHHAJED & DOSHI
Chartered Accountants
Firm Regn. No. 101794W

CHHAJED & DOSHI ★ MUMBAI 400 069 ★ CHARTERED ACCOUNTANTS

CA. M.P. Chhajed
Partner
Membership. No. 049357
UDIN: 26049357XPUNXE7715

Place: Mumbai
Date: 13th November, 2026

KUSAM ELECTRICAL INDUSTRIES LIMITED

CIN : L31909MH1983PLC220457

C-325, 3rd Floor, Antop Hill Warehousing Company Limited, Vidyalankar College Road, Antop Hill, Wadala (E), Mumbai - 400037.
Phone No.022-27750662, Email: kusammeco.acct@gmail.com, Website: www.kusamelectrical.com

Statement of Unaudited Results for the six months ended 30th September 2026

Under Regulation 33 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015

(Rs. In Lakhs)

Sr. No.	Particulars	For the Quarter ended			For six months ended		For Year Ended
		30.9.2026	30.06.2026	30.09.2025	30.9.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	141.90	186.10	270.77	328.19	541.45	1,047.22
2	Other income	1.43	1.73	4.17	2.97	5.11	10.17
3	**Total Income (1 + 2)**	**143.33**	**187.83**	**274.94**	**331.16**	**546.56**	**1,057.39**
4	**Expenses**						
	Purchase of stock-in-trade	39.81	29.22	148.49	69.03	297.57	610.61
	Changes in inventories of stock-in-trade	54.90	83.64	33.50	138.54	40.19	44.98
	Employee benefit expense	19.66	36.77	34.46	56.43	68.30	151.35
	Finance costs	-	0.14	0.16	0.14	0.76	1.33
	Depreciation and amortisation expense	2.17	2.27	2.15	4.44	4.30	8.66
	Other expenses	30.82	34.20	48.72	65.03	92.33	207.57
	Total expenses	**147.36**	**186.25**	**267.48**	**333.61**	**503.45**	**1,024.49**
5	**Profit/ (loss) before exceptional items and tax (3 - 4)**	**(4.03)**	**1.58**	**7.46**	**(2.45)**	**43.11**	**32.90**
6	Less: Exceptional items (Gain of Sale of Property, Plant and Equipment)	23.46	-	-	23.46	-	-
7	**Profit/ (loss) before tax (5 -6)**	**19.43**	**1.58**	**7.46**	**21.01**	**43.11**	**32.90**
8	**Tax expense**						
	a) Current tax	6.64	-	3.30	6.64	13.62	11.00
	b) Tax for the earlier year	-	-	-	-	-	1.43
	c) Deferred tax	-		2.14	-	1.43	0.40
		6.64	**-**	**5.44**	**6.64**	**15.05**	**12.83**
9	**Profit/ (loss) for the period (7 - 8)**	**12.79**	**1.58**	**2.02**	**14.37**	**28.06**	**20.06**
10	**Other comprehensive income**						
	- Items that will not be reclassified to profit or loss (Net of tax)	-	-	(0.71)	-	(1.43)	1.55
	- Items that will be reclassified to profit or loss (Net of tax)	-	-	-	-	-	0.39
11	**Total comprehensive income for the period (9 + 10)** *(Profit/ loss + other comprehensive income)*	**12.79**	**1.58**	**1.31**	**14.37**	**26.64**	**21.22**
12	Earnings per equity share (EPS) - Basic & Diluted **Not annualised*	5.33 *	0.66 *	0.84 *	5.99 *	11.69 *	8.36

Notes:

1 The results for the quarter and six months ended 30th September, 2026 are in compliance with IND-AS as prescribed under section 133 of the Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

2 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 13th November, 2026. The Statutory Auditors of the Company have carried out a limited review of the above results.

3 Segment information: The Company is engaged in trading of Electrical & Electronic Measuring Instruments only and therefore there are no reportable segments.

4 Provision including those for employee benefits and other provisions are made on estimated / proportionate basis and are subject to adjustment at the year end.

5 Deferred tax assets have not been recognised as a matter of prudence, since their reversal in the foreseable future is not considered probable.

6 The figures for the quarter ended September 30, 2026, are the balancing amounts between the reviewed unaudited figures for the six months ended September 30, 2026 and the reviewed unaudited financial results for the three months ended June 30, 2026 and the figures for the quarter ended September 30, 2025, are the balancing amounts between the reviewed unaudited figures for the six months ended September 30, 2025 and the reviewed unaudited financial results for the three months ended June 30, 2025.

7 The figures for the corresponding previous periods have been restated / regrouped wherever necessary, to make them comparable.

For KUSAM ELECTRICAL INDUSTRIES LIMITED

NAVIN CHANDMAL GOLIYA
Whole Time Director
DIN : 00164681
Place: Mumbai
Date: November 13, 2026

KUSAM ELECTRICAL INDUSTRIES LIMITED MUMBAI

CHHAJED & DOSHI MUMBAI 400 069 CHARTERED ACCOUNTANTS

KUSAM ELECTRICAL INDUSTRIES LIMITED

CIN : L31909MH1983PLC220457

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Unaudited statement of Assets and Liabilities

Under Regulation 33 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015

(Rs. In Lakhs)

Particulars	As at 30-09-2026 Unaudited	As at 31-03-2026 Audited
ASSETS		
A. NON CURRENT ASSETS		
(i) Property, Plant and Equipment	5.72	45.56
(ii) Financial Assets		
Others	1.50	0.09
(iii) Deferred tax assets (Net)	6.01	6.01
	13.23	**51.66**
B. CURRENT ASSETS		
(i) Inventories	144.11	287.05
(ii) Financial Assets		
(a) Trade Receivables	77.27	63.38
(b) Cash and cash equivalents	180.54	90.68
(c) Others	25.25	1.72
(iii) Other current assets	0.20	16.46
(iv) Current Tax Asset (Net)	-	3.20
(vi) Asset held-for-sale	15.65	-
	443.02	**462.49**
TOTAL ASSETS	**456.25**	**514.15**
EQUITY AND LIABILITIES		
A. EQUITY		
(a) Equity Share Capital	24.00	24.00
(b) Other Equity	391.90	377.53
	415.90	**401.53**
B. LIABILITIES		
1. NON CURRENT LIABILITIES		
(a) Financial Liabilities		
(b) Provisions	3.81	28.73
	3.81	**28.73**
2. CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	-	35.32
(ii) Trade Payables		
A)Total outstanding dues in Micro enterprises and small enterprises	10.25	2.65
B) Total outstanding dues of creditors other than micro enterprises and small enterprises	-	1.77
(iii) Other Financial Liabilities	12.78	22.26
(b) Other Current Liabilities	12.23	16.46
(c) Provisions	-	5.43
(d) Current Tax Liabilities (Net)	1.28	
	36.54	**83.89**
TOTAL EQUITY AND LIABILITIES (A+B)	**456.25**	**514.15**

For KUSAM ELECTRICAL INDUSTRIES LIMITED

Navin Chandmal Goliya
WholeTime Director
DIN:-00164681
Place: Mumbai
Date: November 13, 2026

KUSAM ELECTRICAL INDUSTRIES LIMITED MUMBAI

CHHAJED & DOSHI CHARTERED ACCOUNTANTS MUMBAI 400 069

KUSAM ELECTRICAL INDUSTRIES LIMITED

CIN : L31909MH1983PLC220457

C-325, 3rd Floor, Antop Warehousing Company Limited, Vidyalankar College Road, Antop Hill, Wadala (E), Mumbai

Unaudited Cash Flow Statement for the six months ended 30th September 2026

Under Regulation 33 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015

(Rs. In Lakhs)

Particulars	For the six months ended 30th September, 2026		For the six months ended 30th September, 2025	
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax		**21.01**		**43.11**
Adjustments for:				
Depreciation and amortisation	4.44		4.30	
Finance costs	0.14		0.76	
(Profit) / loss on sale of Property, Plant and Equipment	(23.46)		-	
Interest income	(1.42)		-	
		(20.30)		**5.06**
Operating profit / (loss) before working capital changes		**0.71**		**48.17**
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Inventories	142.93		42.41	
Trade receivables	(13.89)		(30.71)	
Other Financial Assets	(23.53)		0.86	
Other Current Assets	16.26	**121.78**	(3.97)	**8.59**
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	5.84		(13.12)	
Other Financial Liabilities	(9.48)		(1.22)	
Other Current Liabilities	(4.24)		(7.87)	
Provisions	(30.35)		(3.94)	
		(38.23)		**(26.16)**
Taxes Paid		(2.16)		9.08
Net cash flow from / (used in) operating activities (A)		**82.10**		**39.68**
B. Cash flow from investing activities				
(Purchase)/Sale of Property, Plant and Equipment	43.21		(0.07)	
Fixed Deposit (created)/matured	(1.41)			
Interest Income	1.42			
Net cash flow from / (used in) investing activities (B)		**43.22**		**-0.07**
C. Cash flow from financing activities				
Proceeds from / (Repayment of) Borrowings (Net)	(35.32)		(8.60)	
Finance cost	(0.14)		(0.76)	
Net cash flow from / (used in) financing activities (C)		**(35.46)**		**(9.36)**
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		**89.86**		**30.26**
Cash and cash equivalents at the beginning of the year		90.68		0.21
Cash and cash equivalents at the end of the period		**180.54**		**30.47**
Components of Cash & Cash Equivalents				
(i) Cash on hand	0.40		0.37	
(ii) Balances with Bank in Current Accounts	88.57		-	
(iii) Balances with Bank in Fixed Deposit with Bank maturing within 3 months	91.57		30.10	
		180.54		**30.47**

Notes:

(i) The comparative figure for cash flows for the six months ended September 30, 2025 included in the 'Unaudited Statement of Cash flows for the six months ended September 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company, but have not been subjected to review by the statutory auditors as the mandatory requirement for limited review of cash flows has been made applicable for periods beginning April 1, 2020, pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

(ii) Figures in Brackets are outflows/ deductions.

For KUSAM ELECTRICAL INDUSTRIES LIMITED

Navin Chandmal Goliya
WholeTime Director
DIN:-00164681
Place: Mumbai
Date: November 13, 2026

KUSAM ELECTRICAL INDUSTRIES LIMITED MUMBAI

CHHAJED & DOSHI CHARTERED ACCOUNTANTS MUMBAI 400 069