

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



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

May 29, 2026

Dear Sirs / Madam

Sub: Outcome of Board Meeting held on May 29, 2026 & Submission of Audited Financial Results for the 4th Quarter and year ended 31st March, 2026.

Ref: BSE Scrip Code: KABSON/524675

Dear Sirs / Madam

Further to our letter dated 26th May, 2026, in compliance with Regulation 30 and Regulation 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 on today i.e. 29th May, 2026 had, considered and approved the following business:

- 1 The audited financial results of the Company along with the Audit Report for the 4th quarter and the year ended 31st March, 2026.

The Board meeting commenced at 12.00 noon and concluded at 2.05 p.m.

You are requested to take the same on record and acknowledge.

Yours faithfully
For Kabsons Industries Limited

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

Independent Auditors' Report on Annual Financial Results of Kabsons Industries Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of Kabsons Industries Limited

Opinion

We have audited the financial results for the year ended 31 March 2026, in the accompanying "Statement of Financial Results for the Quarter and Year ended March 31, 2026" of **Kabsons Industries Limited** being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the financial results for the year ended March 31, 2026 -

- i). are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended; and
- ii). give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the *net loss and other comprehensive income* for the quarter ended 31 March 2026 and *net profit and other comprehensive income* and other financial information for the year ended 31 March 2026.

Basis for Opinion on the Audited Financial Results for the year ended March 31, 2026

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Annual Financial Results* section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Statements

This Statement of annual financial results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Financial Results for the year ended March 31, 2026 have been compiled from the related audited financial statements. This responsibility includes the preparation and presentation of the financial results for the quarter and year ended March 31, 2026 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the



going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities

(a) Audit of the Financial Results for the year ended March 31, 2026

Our objectives are to obtain reasonable assurance about whether the financial results for the year ended March 31, 2026 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual financial results, including the disclosures, and whether the Annual Financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the Annual Financial results of the company to express an opinion on the Annual financial Results.

Materiality is the magnitude of misstatements in the Annual Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual



Financial Results may be influenced. We consider quantitative materiality and quantitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The statements include the results for the quarter ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subjected to limited review by us. Our report on the statement is not modified in respect of this matter.

for **K. S. RAO & Co**

Chartered Accountants

Firm Registration No: 003109

C. Venkateswara Rao



(C. VENKATESWARA RAO)

Partner

Membership no: 219844

UDIN: 26219844YD3JKL319

Place: Hyderabad

Date: 29/05/2026

KABSONS INDUSTRIES LIMITED

CIN-L23209TG1993PLC014458

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

website: www.kabsons.co.in

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE 4TH QUARTER AND TWELVE MONTHS ENDED 31st MARCH 2026

Amount in Lakhs

Particulars	For the Quarter Ended			for the Year Ended	
	31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
	Audited	Un audited	Audited	Audited	Audited
I Revenue from operations	1,124.46	1,101.05	1,017.66	4,298.69	4,000.76
II Other income	9.25	21.39	8.81	36.49	55.19
III Total Income (I+II)	1,133.71	1,122.45	1,026.47	4,335.18	4,055.95
IV Expenses					
Cost of materials consumed	-	-	-	-	-
Purchase of stock In trade	973.86	895.95	875.06	3,648.84	3,493.37
Change in inventories of stock in trade	-22.67	12.05	14.63	(0.52)	(11.43)
Employee benefit Expenses	44.23	48.04	44.41	172.44	154.07
Finance costs	1.33	1.35	1.40	5.42	5.90
Depreciation and amortisation expenses	35.92	35.84	30.55	136.01	110.10
Other expenses	111.41	70.10	61.86	242.23	180.08
Total Expenses(IV)	1,144.06	1,063.33	1,027.89	4,204.42	3,932.09
V Profit/(loss) before exceptional items and tax(III-IV)	(10.35)	59.12	(1.42)	130.76	123.86
VI Exceptional Items	(30.18)	-	0.25	(30.18)	82.39
VII Profit/(loss) before tax (V+VI)	(40.53)	59.12	(1.17)	100.58	206.25
VIII Tax expense:					
Current tax (See Note 8 Below)	-	-	-	-	-
Deferred tax	(21.03)	-	-	(21.03)	-
Earlier year tax paid/Written back	(0.02)	-	-	(0.03)	-
IX Profit/(loss) for the period from continuing operations (VII-VIII)	(61.59)	59.12	(1.17)	79.52	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)	(61.59)	59.12	(1.17)	79.52	206.25
XIV OTHER COMPREHENSIVE INCOME					
A-(i) Items that will not be reclassified to the profit or loss	1.30	(1.63)	-	1.59	-
(ii) Income tax on items that will not be reclassified to the profit or loss	(0.40)	-	-	(0.40)	-
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)	0.90	(1.63)	-	1.19	-
XV Total Comprehensive Income for The Period (XIII+XIV)	(60.69)	57.49	(1.17)	80.71	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
XVII Other Equity	(271.82)	(211.13)	(352.53)	(271.82)	(352.53)
XVIII Earnings per Equity share (for continuing operations) -Basic and diluted	(0.35)	0.34	(0.01)	0.46	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	(0.35)	0.34	(0.01)	0.46	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

Notes:

- The above audited results for the quarter ended and year ended 31-03-2026 have been reviewed by the audit committee and approved by the Board of Directors at their meeting held on 29-05-2026. Statutory auditors have performed the audit and have issued an unmodified opinion.
- 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.
- Effective from November 21, 2025, consequent to the introduction of New labour Code by Government of India, the Company has assessed the financial implications of these changes which resulted in increase in the employee benefit expenses. However considering the materiality of the increase, it has not been disclosed as an exceptional item for the year ended 31-03-2026.
- 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).
- The statement includes the results for the quarter ended March 31, 2026 and December 31, 2025 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of third quarter of the respective financial year, which were subjected to limited review.
- 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 : 29-05-2026

KABSONS INDUSTRIES LIMITED
CIN-L23209TG1993PLC014458

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

AUDITED BALANCE SHEET AS AT 31st March 2026

Particulars	As at 31-03-2026	As at 31-03-2025
	Audited	Audited
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	873.80	861.54
(b) Right of use asset	50.28	55.83
(C) Capital work in progress	-	-
(d) Investment Property	6.08	6.26
(e) Intangible assets	-	-
(f) Financial Assets		
(i) Investments	370.75	378.80
(ii) Other financial assets	32.58	88.07
(g) Other non-current assets	4.87	6.79
	1,338.36	1,397.29
Current assets		
(a) Inventories	57.16	57.23
(b) Financial Assets		
(i) Trade receivables	74.16	94.38
(ii) Cash and cash equivalents	80.63	65.15
(iii) Bank balances other than (ii) above	126.22	49.32
(iv) Loans	0.08	0.67
(v) Others financial assets	11.04	5.76
(c) Current tax asset (Net)	22.74	41.58
(d) Other current assets	408.18	245.72
	780.21	559.81
Total Assets	2,118.57	1,957.10
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1,746.30	1,746.30
(b) Other Equity	(271.82)	(352.53)
	1,474.48	1,393.77
Liabilities		
Non - current liabilities		
(a) Financial Liabilities		
(i) Other financial liabilities	7.54	36.81
(ia) Lease Liability	23.16	29.13
(b) Provisions	21.71	19.94
(c) Deferred Tax Liability (Net)	21.43	-
(d) Other Non Current Liabilities	1.23	2.18
	75.07	88.05
Current liabilities		
(a) Financial Liabilities		
(i) Lease Liability	5.96	5.01
(ii) 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	52.20	50.27
(iii) Other financial liabilities	486.63	395.80
(b) Other current liabilities	9.62	11.91
(c) Provisions	14.60	12.29
	569.02	475.28
Total Equity and Liabilities	2,118.57	1,957.10

For Kabsons Industries Limited

(Rajiv Kabra)

Managing Director

DIN: 00038605



Place: Hyderabad

Date: 29-05-2026

Kabsons Industries Limited

CIN No: L23209TG1993PLC014458

Audited Cash Flow Statement for the period ended 31st March 2026

Particulars	Year ended 31st March 2026	Year ended 31st March 2025
A Cash flow from Operating Activities:		
Profit Before tax	100.58	206.25
Adjustments for:		
Depreciation and Amortisation	136.01	110.10
Cylinders written off	32.06	-
Interest Income	(8.32)	(12.69)
Interest on unwinding lease liability	5.42	3.65
Credit balances and Sundry deposits written back	(1.88)	(82.30)
Lease rental	-	-
Fair value (gain) /loss on Investments	8.05	(22.88)
Operating profit before working capital changes	271.92	202.14
Adjustments for (increase)/decrease in operating assets		
Inventories	0.06	(11.43)
Trade Receivables	20.22	(31.23)
Loans	0.59	-
Other financial assets - current	-	5.20
Other non financial assets	(160.54)	73.46
Adjustments for increase/(decrease) in operating liabilities		
Trade Payables	1.93	87.65
Other financial liabilities - current	61.21	(58.06)
Short term provisions	3.90	3.91
Long term provisions	1.77	5.78
Other Non financial liabilities - current	(3.23)	0.88
Cash generated from operations	197.84	278.29
Income tax paid	18.82	(23.17)
Net Cash flow from/(used in) operating activities	216.65	255.12
B Cash flow from Investing Activities:		
Purchase of Property, plant and Equipment & Intangible assets and Capital Advances & Capital Creditors	(174.61)	(216.24)
Proceeds from sale of Investments	-	-
Additions to CWIP during the year	-	-
Investments made during the year	-	(55.00)
Interest income Received	2.84	12.69
Other financial assets - Non current	-	(0.19)
Investments made in Bank Deposits	(464.50)	(81.48)
Proceeds from Maturity of Bank Deposits	443.30	60.35
Net Cash flow from/(used in) investing activities	(192.97)	(279.87)
C Cash flow from Financing Activities:		
Lease Rental payment	(8.20)	(7.81)
Interest paid	-	-
Loans given/Received	-	1.39
Other financial liabilities - Non current	-	1.20
Other Non financial liabilities - Non current	-	1.11
Net Cash flow from/(used in) financing activities	(8.20)	(4.10)
Net Increase in Cash and Cash equivalents (A+B+C)	15.49	(28.85)
Cash and Cash equivalents at the beginning of the year	65.15	94.00
Cash and Cash equivalents at the end of the year	80.63	65.15

Components of Cash and Cash Equivalents		
a. Cash on hand	0.39	0.06
b. Balances with banks		
- In current accounts	80.25	65.09
- In term deposits (with original maturity of 3 months or less)		
Cash and Cash Equivalents as per Balance Sheet (Note no. 11)	80.63	65.15
c. Bank Overdraft		
Total Cash and Cash Equivalents in Cash Flow Statement	80.63	65.15

For Kabsons Industries Limited

(Rajiv Kabra)

Managing Director

DIN: 00038605

Place: Hyderabad

Date: 29-05-2026



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May 29, 2026

The Manager
The Department of Corporate Services
BSE Limited
25th Floor, P. J. Towers
Dalal Street, Mumbai-400 001

Scrip Code No. KABSON/524675

Dear Sirs

Sub: Declaration pursuant to Reg 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

With reference to the captioned subject and in accordance with the provisions of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that the Statutory Auditors M/s. K.S. RAO & CO., Chartered Accountants, Hyderabad (FRN: 003109S) have issued an Audit Report with unmodified opinion on the Annual Audited Financial Results of the Company for the 4th Quarter and Financial Year ended 31st March 2026.

Kindly take the same on record.

For Kabsons Industries Limited

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