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
Telephone : 27750662 / 27750292
CIN No. : L31909MH1983PLC220457
Email : sales@kusam-meco.co.in
Website : www.kusamelectrical.com
GST : 27AABCK3644E1ZR

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

Date: 12.02.2026

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 nine months ended December 31, 2025.

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 nine months ended December 31, 2025, as approved by the Board of Directors at its Meeting held at Mumbai on February 12th, 2026.

Please take the same on records.

Thanking you,

Yours faithfully,
FOR KUSAM ELECTRICAL INDUSTRIES LIMITED

ANKITA RAJESHKUMAR NAHATA

Digitally signed by ANKITA RAJESHKUMAR NAHATA
Date: 2026.02.12 16:35:59 +05'30'

ANKITA NAHATA
Company Secretary & Compliance Officer

Place : MUMBAI

Encl.: As above

Independent Auditor's Review Report on Unaudited Financial Results of the Company for the Quarter and nine months ended December 31, 2025 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 nine months ended 31st December 2025 ("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.

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.

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

CHHAJED & DOSHI MUMBAI 400 069. CHARTERED ACCOUNTANTS

HEAD OFFICE : 101, Solaris One, Near East West Flyover, N. S. Phadke Marg, Andheri (E), Mumbai 400069
: 022-61037878 • E mail: info@cndindia.com • www.cndindia.com
BRANCHES : • Ahmedabad • Delhi • Dombivli • Marine Lines

Other Matter

The audited financial statements of the Company for the year ended March 31, 2025 and the unaudited financial results of the Company for the quarter and nine months ended December 31, 2024, which have been audited/reviewed by the predecessor auditor, who had expressed an unmodified opinion/conclusion vide their audit report/review report dated May 15, 2025 and February 14, 2024 respectively.

Our conclusion on the unaudited financial results is not modified in respect of this matter.

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: 26049357MSZSLU6860

Place: Mumbai
Date: 12th February 2026

KUSAM ELECTRICAL INDUSTRIES LIMITED

CIN : L31909MH1983PLC220457

C-325, 3rd Floor, Antop 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 quarter and nine months ended 31st December, 2025

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

(□ in Lakhs)

S. NO.	Particulars	For the Quarter ended			For Nine Months ended		For the Year Ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	234.93	270.77	261.90	776.39	683.05	1,007.38
2	Other income	1.82	4.17	0.65	6.93	2.50	2.95
3	Total Income (1 + 2)	236.75	274.94	262.55	783.31	685.55	1,010.33
4	Expenses						
	Purchase of stock-in-trade	158.73	148.49	192.90	456.30	558.44	716.49
	Changes in inventories of stock-in-trade	(7.80)	33.50	(43.06)	32.40	(130.93)	(102.96)
	Employee benefit expense	44.59	34.46	36.07	112.89	98.40	137.16
	Finance cost	0.14	0.16	0.84	0.89	1.99	2.87
	Depreciation and amortisation expense	2.16	2.15	2.25	6.46	6.69	8.96
	Other expense	51.06	48.72	34.22	143.39	123.67	208.12
5	Total expenses	248.88	267.47	223.21	752.33	658.25	970.63
6	Profit/ (loss) before exceptional items and tax (3 - 4)	(12.13)	7.46	39.35	30.98	27.30	39.70
7	Less: Exceptional items	-	-	-	-	-	-
8	Profit/ (loss) before tax (5 -6)	(12.13)	7.46	39.35	30.98	27.30	39.70
9	Tax expense						
	a) Current tax	(0.30)	3.30	10.68	13.32	10.68	12.20
	b) Tax for the earlier year	-	-	-	-	-	-
	c) Deferred tax	(0.28)	2.14	(1.35)	1.15	(2.27)	(3.02)
		(0.57)	5.44	9.34	14.48	8.42	9.18
	Profit/ (loss) for the period (7 - 8)	(11.56)	2.02	30.01	16.51	18.88	30.52
10	Other comprehensive income						
	- Items that will not be reclassified to profit or loss (Net of tax)	(0.71)	(0.72)	0.10	(2.14)	0.31	(2.71)
11	- Items that will be reclassified to profit or loss (Net of tax)	-	-	-	-	-	-
	Total comprehensive income for the period (9 + 10) *(Profit/ loss + other comprehensive income)*	(12.27)	1.31	30.12	14.37	19.19	27.80
12	Earnings per equity share (EPS) - Basic & Diluted	(4.81)	0.84	12.51	6.88	7.87	12.72
	*Not annualised	*	*	*	*	*	

Notes:

1 The results for the quarter and Nine months ended 31st December, 2025 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 **12th February, 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 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
WholeTime Director
DIN:-00164681
Place: Mumbai
Date: 12th February, 2026

KUSAM ELECTRICAL INDUSTRIES LIMITED MUMBAI

CHHAJED & DOSHI MUMBAI 400 069. CHARTERED ACCOUNTANTS