KABRA COMMERCIAL LTD

REGD.OFFICE: 2, BRABOURNE ROAD, 4TH FLOOR, KOLKATA-700001

UNAUDITED FINANCIAL RESULT (Provisional) FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2013

PART I (Rs in Lacs)

Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2013	31.12.2012	31.03.2012	31.03.2013	31.03.2012
		(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	**Income from operations**					
	(a) Net Sales / Income from operations	762.62	80.30	1414.13	2085.14	2428.97
	(b) Other operating Income	1.75	0.42	1.63	43.40	7.90
	Total income from operations (net)	764.37	80.72	1415.76	2128.54	2436.87
2	**Expenses :**					
	(a) Cost of materials consumed					
	(b) Purchases of Stock-in-Trade	676.41	78.62	1329.01	1930.77	2234.74
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade		-	-		-
	(d) Employee benefits expenses	6.93	8.76	6.96	29.30	30.07
	(e) Depreciation and amortization expenses	0.28	0.28	0.34	1.13	1.32
	(f) Other expenses	4.07	2.32	1.93	47.23	20.08
	Total expenses	687.69	89.98	1338.24	2008.43	2286.21
3	**Profit / (Loss) from operations before other income, finance costs and exceptional items (1 - 2)**	76.68	(9.26)	77.52	120.11	150.66
4	Other income	18.18	48.95	25.48	133.34	134.31
5	**Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)**	94.86	39.69	103.00	253.45	284.97
6	Finance costs	50.76	47.74	91.04	200.74	272.34
7	**Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)**	44.10	(8.05)	11.96	52.71	12.63
8	Exceptional Items	-	-	-	-	-
9	**Profit / (Loss) from ordinary activities before tax (7 + 8)**	44.10	-8.05	11.96	52.71	12.63
10	Tax expense:	8.04	(1.28)	0.21	8.04	0.38
11	**Net Profit / (Loss) from ordinary activities after tax (9 + 10)**	36.06	(6.77)	11.75	44.67	12.25
12	Extraordinary items	-	-	-	-	-
13	**Net Profit / (Loss) after tax for the period (11 + 12)**	36.06	(6.77)	11.75	44.67	12.25
14	Paid-up equity share capital (Face Value of the Share shall be indicated)	294.00	294.00	294.00	294.00	294.00
15	Reserve excluding Revaluation Reserve as per Balance Sheet of previous accounting year					421.31
16	**Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):**					
	(a) Basic & Diluted	**1.23**	(0.23)	0.39	**1.52**	0.41

PART II (Rs in Lacs)

Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2013	31.12.2012	31.03.2012	31.03.2013	31.03.2012
		(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)
A	**PARTICULARS OF SHAREHOLDING**					
1	Public shareholding					
	-- Number of Shares	11055.75	11055.75	11055.75	11055.75	11055.75
	-- Percentage of shares (as a % of the	37.60	37.60	37.60	37.60	37.60
2	Promoters and Promoter Group Shareholding					
	a) Pledged / Encumbered					
	-- Number of Shares					
	-- Percentage of shares (as a % of the total shareholding of the promoter and promoter group)					
	-- Percentage of shares (as a % of the total share capital of the company)					
	b) Non - encumbered					
	-- Number of Shares	1834425	1834425	1834425	1834425	1834425
	-- Percentage of shares (as a % of the total shareholding of the promoter and promoter group)	100	100	100	100	100
	-- Percentage of shares (as a % of the total share capital of the company)	62.40	62.40	62.40	62.40	62.40

	Particulars	3 months ended 31.03.2013
B	**INVESTOR COMPLAINTS**	
	Pending at the beginning of the quarter	Nil
	Received during the quarter	Nil
	Disposed of during the quarter	Nil
	Remaining unresolved at the end of the quarter	Nil

Segment Wise Revenue, Results & Capital Employed under Clause 41 of the Listing Agreement

Sl. No	(Rs. In lacs) Particulars	Quarter Ended 31.03.2013 Unaudited	Quarter Ended 31.12.2012 Unaudited	Quarter Ended 31.03.2012 Audited	Year Ended 31.03.2013 Unaudited	Year Ended 31.03.2012 Audited
1	**SEGMENT REVENUE**					
	A.Coal/Coke Trading & Service/Commission	781.78	129.21	1443.69	2250.72	2550.36
	B.Investment & Finance	0.78	0.46	(3.37)	11.17	19.90
	C. Unallocated			0.92	0.00	0.92
	Total	782.56	129.67	1441.24	2261.89	2571.18
2	**SEGMENT RESULT**					
	(Profit before Tax & Int. from each segment)					
	A.Coal/Coke Trading & Service/Comm.	69.08	28.67	54.89	165.25	141.82
	B.Investment & Finance	0.78	0.46	(3.39)	11.17	19.87
	Total	69.86	29.13	51.50	176.42	161.69
	Less: i) Interest	14.07	23.14	-17.28	76.21	54.36
	ii) Other un-allocable expenditure	11.69	14.04	56.82	47.50	94.70
	Total Profit before Tax	44.10	(8.05)	11.96	52.71	12.63
3	**CAPITAL EMPLOYED :**					
	(Segment Assets- Segment Liabilities)					
	A.Coal/Coke Trading & Service/Comm.	394.62	355.48	261.45	394.62	261.45
	B.Investment & Finance	309.34	309.35	308.06	309.34	308.06
	C.Others- Unallocable	141.25	137.3	227.05	141.25	227.05
	Total	845.21	802.13	796.56	845.21	796.56

STATEMENT OF ASSETS AND LIABILITIES

Sl. No	Particulars	As at 31.03.2013 Unaudited	AS AT 31.03.2012 Audited
A	**EQUITY AND LIABILIITIES**		
1)	**Shareholders' funds**		
	(a) Share capital	294.00	294.00
	(b) Reserves and surplus	551.21	502.56
	Sub-total - Shareholders' funds	845.21	796.56
2)	**Non-current liabilities**		
	(a) Long-term borrowings	75.65	128.65
	(b) Deferred tax liabiliities (Net)	-	-
	(c) Other Long term liabiliities	-	-
	(d) Long-term provisions	-	-
	Sub-total - Non -current liabilities	75.65	128.65
3)	**Current liabilities**		
	(a) Short-term borrowings	1855.91	1940.36
	(b) Trade payables	1.20	133.09
	(C) Other current liabilitieis	2.47	5.63
	(d) Short-term provisions	0.00	0.00
	Sub-total -current liabilities	1859.58	2079.08
	TOTAL - EQUITY AND LIABILIITIES	2780.44	3004.29
B	**ASSETS**		
1)	**Non-current assets**		
	(a) Fixed assets	85.33	90.52
	(b) Goodwill on consolidation	-	-
	(c) Non-current investments	309.23	307.95
	(d) Deferred tax assets (net)	1.16	1.16
	(e) Long-term loans and advances	1.36	1.31
	(f) Other non-current assets	-	-
	Sub-total - Non -current assets	397.08	400.94
2)	**Current assets**		
	(a) Current investments	-	-
	(b) Inventories	-	-
	(c) Trade receivables	893.44	1093.71
	(d) Cash and cash equivalents	1431.70	1476.84
	(e) Short-term loans and advances	58.22	32.80
	(f) Other current assets	0.00	0.00
	Sub-total - current assets	2383.36	2603.35
	TOTAL ASSETS	2780.44	3004.29

Note :

i) The above results have been taken on record by the Board of Directors at its Meeting held on 15.05.2013 Company.

ii) There is no investor complaint pending against the Company.

iii) Deferred Tax will be provided at the time of finalisation of Audited Accounts.

iv) Provision for Income Tax though consider in provisional result but will be taken books at the time of Final Audited Accounts.

v) Figure has been regrouped, rearranged & reclassify wherever found necessary.

By Order of the Board
For Kabra Commercial Ltd.,
R.K. Kabra
Managing Director

Place : Kolkata
Date : 15.05.2013