

KABRA COMMERCIAL LTD

REGD.OFFICE: 2, BRABOURNE ROAD, 4TH FLOOR, KOLKATA-700001 (CIN:L67120WB1982PLC035410)

AUDITED FINANCIAL RESULT FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2015

(Rs in Lacs)						
PART I						
S.N o.	Particulars	Quarter Ended			Year Ended	
		31.03.2015	31.12.2014	31.03.2014	31.03.2015	31.03.2014
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income from operations					
	(a) Net Sales / Income from operations	1187.50	0.00	773.69	1963.75	1711.46
	(b) Other operating Income	0.00	0.00	0.00	0.00	5.82
	Total income from operations (net)	1187.50	0.00	773.69	1963.75	1717.28
2	Expenses :					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchases of Stock-in-Trade	1112.50	0.00	641.20	1803.97	1199.06
	(c) Transportation	(0.16)	-	79.66	32.16	208.61
	(d) Employee benefits expenses	7.57	6.70	6.92	28.11	28.67
	(e) Bad Debts W/off	-	-	1.17	-	144.41
	(f) Depreciation and amortization expenses	0.56	0.55	0.25	2.23	0.97
	(g) Other expenses	4.65	3.77	1.96	17.66	39.61
	Total expenses	1125.12	11.02	731.16	1884.13	1621.33
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1 - 2)	62.38	(11.02)	42.53	79.62	95.95
4	Other income	33.47	30.83	32.78	157.83	135.34
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	95.85	19.81	75.31	237.45	231.29
6	Finance costs	22.20	(2.01)	78.33	107.78	195.51
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)	73.65	21.82	(3.02)	129.67	35.78
8	Exceptional Items	-	-	-	-	-
9	Profit / (Loss) from ordinary activities before tax (7 + 8)	73.65	21.82	(3.02)	129.67	35.78
10	Tax expense:	14.89	2.72	0.55	24.09	4.88
11	Net Profit / (Loss) from ordinary activities after tax (9 + 10)	58.76	19.10	(2.48)	105.58	30.90
12	Extraordinary items	-	-	-	-	-
13	Net Profit / (Loss) after tax for the period (11 + 12)	58.76	19.10	(2.48)	105.58	30.90
14	Paid-up equity share capital	294.00	294.00	294.00	294.00	294.00
15	Reserve excluding Revaluation Reserve as per Balance Sheet of previous accounting year	-	-	-	589.31	483.72
16	Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):					
	(a) Basic & Diluted	2.00	0.65	(0.09)	3.59	1.05

(Rs in Lacs)						
PART II						
S.N o.	Particulars	Quarter Ended			Year Ended	
		31.03.2015	31.12.2014	31.03.2014	31.03.2015	31.03.2014
		(Audited)	(Unaudited)	(Audited)	(Audited)	(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 31.03.2015						
B INVESTOR COMPLAINTS						
	Pending at the beginning of the quarter				N i l	
	Received during the quarter				N i l	
	Disposed of during the quarter				N i l	
	Remaining unresolved at the end of the quarter				N i l	

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

Sl. No	(Rs. In lacs)	Quarter Ended			Year Ended	
		31.03.2015	31.12.2014	31.03.2014	31.03.2015	31.03.2014
		Audited	Unaudited	Audited	Audited	Audited
	Particulars					
1	SEGMENT REVENUE					
	A.Coal/Coke Trading & Service/Commission	1220.29	28.25	803.08	2075.66	1829.91
	B.Service & Commission	0.00	0.00	0.00	-	5.82
	C.Investment & Finance	3.03	2.25	2.48	45.73	13.29
	D. Unallocated	(2.34)	0.33	0.90	0.20	3.59
	Total	1220.98	30.83	806.46	2121.59	1852.61
2	SEGMENT RESULT					
	(Profit before Tax & Int. from each segment)					
	A.Coal/Coke Trading & Service/Comm.	49.17	98.29	165.41	163.91	438.94
	B.Service & Commission	0.00	0.00	0.00	-	5.82
	C.Investment & Finance	3.83	2.18	2.48	45.73	13.29
	Total	53.00	100.47	167.89	209.64	458.05
	Less: i) Interest	(68.17)	68.16	(68.16)	-	3.25
	ii) Other un-allocable expenditure	47.52	10.49	239.07	79.97	419.02
	Total Profit before Tax	73.65	21.82	(3.02)	129.67	35.78
3	CAPITAL EMPLOYED :					
	(Segment Assets- Segment Liabilities)					
	A.Coal/Coke Trading & Service/Comm.	185.82	466.49	59.82	652.31	472.64
	B.Service & Commission	0.00	0.00	2.48	-	5.82
	C.Investment & Finance	(39.24)	283.49	(1.11)	244.25	306.09
	D.Others- Unallocable	(88.41)	146.12	(70.07)	57.71	66.50
	Total	58.17	896.10	(8.88)	954.27	851.05

STATEMENT OF ASSETS AND LIABILITIES

Sl. No	Particulars	As at 31.03.2015 Audited	AS AT 31.03.2014 Audited	
A	EQUITY AND LIABILITIES			
1)	Shareholders' funds			
	(a) Share capital	294.00	294.00	
	(b) Reserves and surplus	660.27	557.05	
	Sub-total - Shareholders' funds	954.27	851.05	
2)	Non-current liabilities			
	(a) Long-term borrowings	0.00	0.00	
	Sub-total - Non -current liabilities	0.00	0.00	
3)	Current liabilities			
	(a) Short-term borrowings	1006.29	1792.99	
	(b) Trade payables	1111.36	191.29	
	(C) Other current liabilities	0.76	6.88	
	(d) Short-term provisions	22.93	9.85	
	Sub-total -current liabilities	2141.34	2001.01	
	TOTAL - EQUITY AND LIABILITIES	3095.61	2852.06	
B	ASSETS			
1)	Non-current assets			
	(a) Fixed assets	79.60	80.72	
	(b) Non-current investments	184.25	246.09	
	(c) Deferred tax assets (net)	0.26	0.98	
	(d) Long-term loans and advances	1.53	1.53	
	Sub-total - Non -current assets	265.64	329.32	
2)	Current assets			
	(a) Trade receivables	1332.36	1156.86	
	(b) Cash and cash equivalents	1170.93	1101.44	
	(c) Short-term loans and advances	143.09	150.31	
	(d) Other current assets	183.59	114.13	
	Sub-total - current assets	2829.97	2522.74	
	TOTAL ASSETS	3095.61	2852.06	

Note :
i) The above audited results have been reviewed by the Audit Committee and approve by the Board of Directors at their Meeting held on 30.05.2015

ii) Segment Report as at 31.03.2015 is attached.

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

iv) The figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the current financial year .

v) Pursuant to the enactment of the Companies Act'2013, the Company has effective, 1st April, 2014, recomputed the remaining useful life of the assets, in accordance with the provision of Schedule-II of the Act. As a result depreciation has been increased in comparison with previous year.

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

Place : Kolkata
Date : 30.05.2015

For Kabra Commercial Ltd.,
R.K. Kabra
Managing Director
(DIN: 0331305)