

KABRA COMMERCIAL LTD
2, BRABOURNE ROAD, KOLKATA- 700 001
CIN:L67120WB1982PLC035410

Phone No. 2225-4058 Fax: 91-33-22253461 E-mail : contact@kcl.net.in Website: kcl.net.in

Date: May 30, 2016

The Head- Listing Compliance
Bombay Stock Exchange Limited
P.J. Towers, Dalal Street,
Mumbai-- 400 001

Dear Sir

In the Board Meeting of the Company held on 30.05.2016 the directors have :-

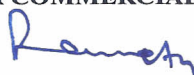
- 1) Approved the accounts for the year ended 31st March, 2016.
- 2) The Financial Results of the Company are as under :-

	31.03.2016	31.03.2015
Profit before Taxation	Rs. 7,84,407	Rs. 129,67,388
Less: Provision for Taxation		
Current Tax	Rs. 49,700	Rs. 22,93,000
Deferred Tax	Rs. 7,425	Rs. 71,730
Tax in respect of earlier year	Rs. 2,38,474	Rs. 44,196
Profit after Taxation	Rs. 4,88,808	Rs. 105,58,462
Add: Balances of statutory reserve t/fd to Profit & Loss A/c. due to cancellation of NBFC with RBI	Rs. -	Rs. 141,95,233
	Rs. 4,88,808	Rs. 247,53,695
Add: Surplus as per last A/c.	Rs. 589,30,834	Rs. 341,77,139
Surplus carried to Balance-Sheet	Rs. 594,19,642	Rs. 589,30,834
Basic & Diluted earnings per share	Rs. 0.17P	Rs. 3.59P

- 3) No dividend is proposed due to inadequacy of profit.
- 4) The Register of members and Share Transfer Books of the Company will remain closed from 17.09.2016 to 29.09.2016 (both days inclusive).
- 5) The Annual General Meeting of the Company will be held on Thursday the 29th September, 2016 at 12.30 A.M at the Registered Office of the Company.
- 6) The detailed results including Segment wise reporting and statement of Assets and liabilities for the year ended 31.3.2016 in the prescribed format is enclosed herewith.
- 7) Auditor's Report on Quarterly Financial Results and year to Date Results of the Company Pursuant to the Clause-41 of the Listing Agreement is enclosed herewith.

Thanking you,

Yours faithfully,
For KABRA COMMERCIAL LIMITED


Director
(R.A.Kabra – DIN:00341280)

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 2016

PART I		(Rs in Lacs)				
Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2016	31.12.2015	31.03.2015	31.03.2016	31.03.2015
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income from operations					
	(a) Net Sales / Income from operations	202.00	403.36	1187.50	605.36	1963.75
	(b) Other operating Income	31.81	28.99	0.00	118.79	0.00
	Total income from operations (net)	233.81	432.35	1187.50	724.15	1963.75
2	Expenses :					
	(a) Purchases of Stock-in-Trade	192.00	380.07	1112.50	572.07	1803.97
	(b) Transportation	0.00	-	(0.16)	-	32.16
	(c) Employee benefits expenses	3.34	7.05	7.57	24.66	28.11
	(d) Depreciation and amortization expenses	0.20	0.19	0.56	0.79	2.23
	(e) Other expenses	3.13	-3.60	4.65	31.51	17.66
	Total expenses	198.67	383.71	1125.12	629.03	1884.13
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1 - 2)	35.14	48.64	62.38	95.12	79.62
4	Other income	24.32	19.58	33.47	51.63	157.83
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	59.46	68.22	95.85	146.75	237.45
6	Finance costs	33.38	42.66	22.20	138.91	107.78
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)	26.08	25.56	73.65	7.84	129.67
8	Exceptional Items	-	-	-	-	-
9	Profit / (Loss) from ordinary activities before tax (7 + 8)	26.08	25.56	73.65	7.84	129.67
10	Tax expense:	0.58	2.38	14.89	2.96	24.09
11	Net Profit / (Loss) from ordinary activities after tax (9 + 10)	25.50	23.18	58.76	4.88	105.58
12	Extraordinary items	-	-	-	-	-
13	Net Profit / (Loss) after tax for the period (11 + 12)	25.50	23.18	58.76	4.88	105.58
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	-	-	-	594.19	589.31
16	Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):					
	(a) Basic & Diluted	0.87	0.79	2.00	0.17	3.59

PART II		(Rs in Lacs)				
Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2016	31.12.2015	31.03.2015	31.03.2016	31.03.2015
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
A	PARTICULARS OF SHAREHOLDING					
1	Public shareholding					
	-- Number of Shares	1106175	1105575	1105575	1106175	1105575
	-- Percentage of shares (as a % of the	37.63	37.60	37.60	37.63	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	1833825	1834425	1834425	1833825	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)	62.37	62.40	62.40	62.37	62.40
	Particulars	3 months ended 31.03.2016				
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	

For KABRA COMMERCIAL LTD

Ranch

Director

R. A. KABRA
DIN: 00341280

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


(Rs. In lacs)

Sl. No	Particulars	Quarter Ended			Year Ended	
		31.03.2016	31.12.2015	31.03.2015	31.03.2016	31.03.2015
		Audited	Unaudited	Audited	Audited	Audited
1	SEGMENT REVENUE					
	A.Coal/Coke Trading & Service/Commission	233.81	432.35	1220.29	724.15	2075.66
	B.Investment & Finance	20.92	19.58	3.03	48.23	45.73
	C. Unallocated	3.40	0.00	(2.34)	3.40	0.20
	Total	258.13	451.93	1220.98	775.78	2121.59
2	SEGMENT RESULT					
	(Profit before Tax from each segment)					
	A.Coal/Coke Trading & Service/Comm.	147.56	9.62	49.17	152.08	163.91
	B.Investment & Finance	22.33	28.01	3.83	48.23	45.73
	C.Unallotted Income	3.40	0.00	0.00	3.40	0.00
	Total	173.29	37.63	53.00	203.71	209.64
	Less: i) Interest	138.91	0.00	(68.17)	138.91	-
	ii) Other un-allocable expenditure	8.30	12.07	47.52	56.96	79.97
	Total Profit before Tax	26.08	25.56	73.65	7.84	129.67
3	CAPITAL EMPLOYED :					
	(Segment Assets- Segment Liabilities)					
	A.Coal/Coke Trading & Service/Comm.	599.71	459.13	652.31	599.71	652.31
	B.Investment & Finance	200.16	223.71	244.25	200.16	244.25
	C.Others- Unallocable	156.92	249.02	57.71	156.92	57.71
	Total	956.79	931.86	954.27	956.79	954.27

STATEMENT OF ASSETS AND LIABILITIES

Sl. No	Particulars	As at 31.03.2016 Audited	AS AT 31.03.2015 Audited	
A	EQUITY AND LIABILITIES			
1)	Shareholders' funds			
	(a) Share capital	294.00	294.00	Note : i) The above audited results have been reviewed by the Audit Committee and approved by the Board of Directors at their Meeting held on 30.5.2016
	(b) Reserves and surplus	662.79	660.27	
	Sub-total - Shareholders' funds	956.79	954.27	
2)	Non-current liabilities			ii) Segment Report as at 31.03.2016 is attached.
	(a) Long-term borrowings	0.00	0.00	
	Sub-total - Non-current liabilities	0.00	0.00	
3)	Current liabilities			iii) There is no investor complaint pending against the Company.
	(a) Short-term borrowings	757.47	1006.29	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.
	(b) Trade payables	403.70	1111.36	
	(C) Other current liabilities	0.50	0.76	
	(d) Short-term provisions	4.00	22.93	
	Sub-total-current liabilities	1165.67	2141.34	
	TOTAL - EQUITY AND LIABILITIES	2122.46	3095.61	
B	ASSETS			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.
1)	Non-current assets			vi) Figure has been regrouped, rearranged & reclassify wherever found necessary.
	(a) Fixed assets	77.03	79.60	
	(b) Non-current investments	140.17	184.25	
	(c) Deferred tax assets (net)	0.19	0.26	
	(d) Long-term loans and advances	1.64	1.53	
	Sub-total - Non-current assets	219.03	265.64	
2)	Current assets			Place : Kolkata
	(a) Trade receivables	376.46	1332.36	Date : 30.05.2016
	(b) Cash and cash equivalents	1111.08	1170.93	
	(c) Short-term loans and advances	156.75	143.09	
	(d) Other current assets	259.14	183.59	
	Sub-total - current assets	1903.43	2829.97	
	TOTAL ASSETS	2122.46	3095.61	For Kabra Commercial Ltd., R.K. Kabra Managing Director (DIN: 0331305)

For KABRA COMMERCIAL LTD


Director
R. A. KABRA
 DIN : 00341280



Auditor's Report on Quarterly Financial Results and Year to Date Results of the
Company Pursuant to the Clause 41 of the Listing Agreement

To
Board of Directors of
Kabra Commercial Ltd.
2, Brabourne Road,
Kolkata - 700001

We have audited the quarterly financial results of Kabra Commercial Ltd.. for the quarter ended 31st March, 2016 and the year to date results for the period 01.04.2015 to 31.03.2016 attached herewith, being submitted by the company pursuant to the requirement of Clause 41 of the Listing Agreement except for the disclosures regarding 'Public Shareholding' and 'Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 by the Institute of Chartered Accountants of India and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An





audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations give to us these quarterly financial results as well as the year to date results:

- (i) are presented in accordance with the requirements of clause 41 of the Listing Agreement in this regard ; and
- (ii) give a true and fair view of the net profit and other financial information for the quarter ended 31st March,2016. as well as the year to date results for the period from 01.04.2015 to 31.03.2016.

Further, we also report that we have, on the basis of the books of account and other records and information and explanations given to us by the management, also verified the number of shares as well as percentage of shareholdings in respect of aggregate amount of public shareholdings, as furnished by the company in terms of clause 35 of the Listing Agreement and found the same to be correct.

Date : 30.05.2016

For S.C. SONI & CO.
Chartered Accountants


S.C. SONI
M. No. 50515
(Proprietor)