

KABRA COMMERCIAL LIMITED

CIN NO : L67120WB1982PLC035410

Regd. Office : 2, Brabourne Road, 4th Kolkata- 700 001

Tele: 033-2225-4058 Fax : 033-2225-3461

E-mail : contact@kcl.net.in website : www.kcl.net.in

May 29, 2017

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

Dear Sir,

Sub : Audited Financial Statements for the Financial Year
ended 31st March, 2017 as per Regulation 33 of SEBI
(Listing Obligations and Disclosure Requirements)
Regulations' 2015
Scrip Code : 539393

In the Board Meeting of the Company held on 29-05-2017 the directors have :-

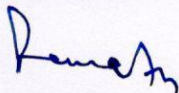
- a) Approve the accounts for the year ended 31st March, 2017.
- b) No dividend is proposed due to inadequacy of profit.
- c) The detailed results including Segment wise reporting and Statement of Assets and Liabilities for the year ended 31st March, 2017 in the prescribed format is enclosed herewith.
- d) Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company as per Regulation 33 is also enclosed herewith.
- e) Extract of Audited Financial Results for the quarter and year ended 31st March, 2017 is also enclosed herewith for your information and records.

Request you to take the same on record and acknowledge the receipt.

Thanking you,

Yours faithfully

For KABRA COMMERCIAL LIMITED



DIRECTOR

DIN : 00341280

Encls : as above.

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 2017

PART I						(Rs in Lacs)
Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2017	31.12.2016	31.03.2016	31.03.2017	31.03.2016
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income from operations					
	(a) Net Sales / Income from operations	38.63	98.48	202.00	499.73	605.36
	(b) Other operating Income	32.55	27.36	31.81	114.13	118.79
	Total income from operations (net)	71.18	125.84	233.81	613.86	724.15
2	Expenses :					
	(a) Purchases of Stock-in-Trade	0.00	0.00	192.00	175.86	572.07
	(b) Transportation	0.00	91.76	0.00	260.77	-
	(c) Employee benefits expenses	3.30	2.25	3.34	11.75	24.66
	(d) Depreciation and amortization expenses	1.30	0.20	0.20	1.90	0.79
	(e) Other expenses	0.70	5.11	3.13	13.43	31.51
	Total expenses	5.30	99.32	198.67	463.71	629.03
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1 - 2)	65.88	26.52	35.14	150.16	95.12
4	Other income	3.40	31.87	24.32	71.17	51.63
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	69.28	58.39	59.46	221.33	146.75
6	Finance costs	25.42	21.46	33.38	104.90	138.91
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)	43.86	36.93	26.08	116.42	7.84
8	Exceptional Items	-	-	-	-	-
9	Profit / (Loss) from ordinary activities before tax (7 + 8)	43.86	36.93	26.08	116.42	7.84
10	Tax expense:	13.81	7.00	0.58	26.81	2.96
11	Net Profit / (Loss) from ordinary activities after tax (9 + 10)	30.05	29.93	25.50	89.61	4.88
12	Extraordinary items	-	-	-	-	-
13	Net Profit / (Loss) after tax for the period (11 + 12)	30.05	29.93	25.50	89.61	4.88
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	-	-	-	683.80	594.19
16	Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):					
	(a) Basic & Diluted	1.02	1.02	0.87	3.05	0.17

For KABRA COMMERCIAL LTD

Ramesh
Director

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

Sl. No	Particulars	Quarter Ended			Year Ended	
		31.03.2017	31.12.2016	31.03.2016	31.03.2017	31.03.2016
		Audited	Unaudited	Audited	Audited	Audited
1	SEGMENT REVENUE					
	A.Coal/Coke Trading & Service/Commission	71.18	125.84	233.81	613.86	724.15
	B.Investment & Finance	1.20	30.32	20.92	57.97	48.23
	C. Unallocated	2.20	1.55	3.40	13.20	3.40
	Total	74.58	157.71	258.13	685.03	775.78
2	SEGMENT RESULT					
	(Profit before Tax from each segment)					
	A.Coal/Coke Trading & Service/Comm.	71.18	34.09	147.56	177.23	152.08
	B.Investment & Finance	1.20	30.32	22.33	57.97	48.23
	C.Unallotted Income	2.20	1.55	3.40	13.20	3.40
	Total	74.58	65.96	173.29	248.40	203.71
	Less: i) Interest	25.42	21.46	138.91	104.90	138.91
	ii) Other un-allocable expenditure	5.30	7.57	8.30	27.08	56.96
	Total Profit before Tax	43.86	36.93	26.08	116.42	7.84
3	CAPITAL EMPLOYED :					
	(Segment Assets- Segment Liabilities)					
	A.Coal/Coke Trading & Service/Comm.	754.20	741.25	599.71	754.20	599.71
	B.Investment & Finance	161.76	165.23	200.16	161.76	200.16
	C.Others- Unallocable	124.62	108.10	156.92	124.62	156.92
	Total	1040.58	1014.58	956.79	1040.58	956.79

STATEMENT OF ASSETS AND LIABILITIES

Sl. No	Particulars	As at 31.03.2017 Audited	AS AT 31.03.2016 Audited	
A	EQUITY AND LIABILITIES			
1)	Shareholders' funds			
	(a) Share capital	294.00	294.00	
	(b) Reserves and surplus	746.58	662.79	
	Sub-total - Shareholders' funds	1040.58	956.79	
2)	Non-current liabilities			
	(a) Deferred Tax Liabilities	1.47	0.00	
	Sub-total - Non -current liabilities	1.47	0.00	
3)	Current liabilities			
	(a) Short-term borrowings	977.39	757.47	
	(b) Trade payables	0.00	403.70	
	(C) Other current liabilities	6.55	0.50	
	(d) Short-term provisions	21.31	4.00	
	Sub-total -current liabilities	1005.25	1165.67	
	TOTAL - EQUITY AND LIABILITIES	2047.30	2122.46	
B	ASSETS			
1)	Non-current assets			
	(a) Fixed assets	69.82	77.03	
	(b) Non-current investments	126.76	140.17	
	(c) Deferred tax assets (net)	0.00	0.19	
	(d) Long-term loans and advances	1.64	1.64	
	Sub-total - Non -current assets	198.22	219.03	
2)	Current assets			
	(a) Trade receivables	423.96	376.46	
	(b) Cash and cash equivalents	1095.12	1111.08	
	(c) Short-term loans and advances	86.75	156.75	
	(d) Other current assets	243.25	259.14	
	Sub-total - current assets	1849.08	1903.43	
	TOTAL ASSETS	2047.30	2122.46	

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 29.5.2017

ii) Segment Report as at 31.03.2017 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) Depreciation has been provided as per Companies Act, 2013.

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

Place : Kolkata
Date : 29.05.2017

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

For KABRA COMMERCIAL LTD

Ranjana
Director

KABRA COMMERCIAL LIMITED

CIN : L67120WB1982PLC035410

Regd. Off : 2, BRABOURNE ROAD, 4TH FLOOR, KOLKATA- 700 001

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EXTRACT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31ST MARCH, 2017

(Rs. in Lacs)

Particulars	Quarter Ended 31-03-2017	Quarter Ended 31-03-2016	Year Ended 31-03-2017	Year Ended 31-03-2016
Total income from operations (net)	43.86	26.08	116.42	7.84
Net Profit/(Loss) from ordinary activities after tax	30.05	25.50	89.61	4.88
Net Profit/(Loss) for the period after tax (after Extraordinary items)	30.05	25.50	89.61	4.88
Equity Share Capital	294.00	294.00	294.00	294.00
Reserves (excluding Revaluation Reserve as shown in the Balance Sheet of previous year 31 st March 2017 and 31 st March 2016)	0	0	683.80	594.19
Earnings Per Share (before and after Extraordinary items (of Rs.10/- each)				
Basic	1.02	0.87	3.05	0.17
Diluted	1.02	0.87	3.05	0.17

NOTES :

1. The above is an extract of the detailed format of Audited Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015. The full format of the Audited Financial Results are available on the website of the Stock Exchange and are also available on the Company's website. The above audited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on May 29 2017 and have been subjected website, www.kcl.net.in
2. No Investor complaint was pending either at the beginning or at the end of the period under review.
3. Figures have been regrouped/rearranged wherever necessary.

Place : Kolkata

Date : 29th May, 2017

KABRA COMMERCIAL LIMITED

[R. A. KABRA]

DIRECTOR

DIN NO. : 00341280

For KABRA COMMERCIAL LTD


Director



Auditor's Report on Quarterly Financial Results and Year to Date Results of the
Company Pursuant to the Clause 33 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, 2017 and the year to date results for the period 01.04.2016 to 31.03.2017 attached herewith, being submitted by the company pursuant to the requirement of Clause 33 of the SEBI(LODR), 2015 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 result 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 Standard (AS) 25, Interim Financial Reporting, issued pursuant to the Companies (Accounting Standards) Rules, 2014 as per Section 129 of the Companies Act, 2013 or 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 given to us these quarterly financial results:

- (i) are presented in accordance with the requirements of clause 33 of the SEBI(LODR), 2015 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, 2017 as well as the year to date results for the period from 01.04.2016 to 31.03.2017.

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 31 of the SEBI(LODR), 2015 and found the same to be correct.

Date : 29.05.2017

For S.C. SONI & CO.
Chartered Accountants

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