

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

November 14, 2016

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

Dear Sir,

Sub : Unaudited Financial Result for the Quarter ended
30th September, 2016 as per Regulation 33
Scrip Code : 539393

In terms of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose a copy of the Unaudited Financial Results of the Company along with Segment-wise Revenue Results and Capital Employed for the Quarter ended 30th September, 2016, approved at the meeting of the Board of Directors of the Company held on 14th November, 2016.

A copy of the ' Limited Review' Report of the Statutory Auditors of the Company in respect of the said Results is also enclosed.

Thanking you,

Yours faithfully
For KABRA COMMERCIAL LIMITED



DIRECTOR
DIN : 00331305
Encls : as above

KABRA COMMERCIAL LTD

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

REVIEWED FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2016

PART I							(Rs in Lacs)
Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2016	30.06.2016	30.09.2015	30.09.2016	30.09.2015	31.03.2016
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income from operations						
	(a) Net Sales / Income from operations	306.46	56.16	0.00	362.62	0.00	605.36
	(b) Other operating Income	23.18	31.04	28.99	54.22	57.99	118.79
	Total income from operations (net)	329.64	87.20	28.99	416.84	57.99	724.15
2	Expenses :						
	(a) Purchases of Stock-in-Trade	175.86	0.00	0.00	175.86	0.00	572.07
	(b) Transportation	116.70	52.31	0.00	169.01	0.00	0.00
	(c) Employee benefits expenses	3.88	2.32	7.80	6.20	14.27	24.66
	(d) Depreciation and amortization expenses	0.20	0.20	(0.17)	0.40	0.40	0.79
	(e) Other expenses	4.56	3.06	16.52	7.62	31.98	31.51
	Total expenses	301.20	57.89	24.15	359.09	46.65	629.03
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1 - 2)	28.44	29.31	4.84	57.75	11.34	95.12
4	Other income	30.24	5.66	6.38	35.90	7.73	51.63
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	58.68	34.97	11.22	93.65	19.07	146.75
6	Finance costs	28.86	29.16	35.25	58.02	62.87	138.91
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)	29.82	5.81	(24.03)	35.63	(43.80)	7.84
8	Exceptional Items	0.00	0.00	0.00	0.00	0.00	-
9	Profit / (Loss) from ordinary activities before tax (7 + 8)	29.82	5.81	(24.03)	35.63	(43.80)	7.84
10	Tax expense:	4.99	1.01	0.00	6.00	0.00	2.96
11	Net Profit / (Loss) from ordinary activities after tax (9 + 10)	24.83	4.80	(24.03)	29.63	(43.80)	4.88
12	Extraordinary items						
13	Net Profit / (Loss) after tax for the period (11 + 12)	24.83	4.80	(24.03)	29.63	(43.80)	4.88
14	Paid-up equity share capital of Rs.10/- each	294.00	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
16	Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic & Diluted	0.85	0.16	(0.82)	1.01	(1.49)	0.17

For KABRA COMMERCIAL LTD



Director

R. K. KABRA
DIN : 00331305

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

Sl. No	(Rs. In lacs)	Quarter Ended			Half Year Ended		Year Ended
		30.09.2016 (Unaudited)	30.06.2016 (Unaudited)	30.09.2015 (Unaudited)	30.09.2016 (Unaudited)	30.09.2015 (Unaudited)	31.03.2016 (Audited)
1	SEGMENT REVENUE						
	A. Coal & Coke Trading & Service/Commission	329.64	87.20	28.99	416.84	57.99	724.15
	B. Investment & Finance	24.61	1.84	6.38	26.45	7.73	48.23
	C. Others- Unallocable	5.63	3.82	0.00	9.45	0.00	3.40
	Total	359.88	92.86	35.37	452.74	65.72	775.78
2	SEGMENT RESULT						
	(Profit before Tax & Int. from each segment)						
	A. Coal & Coke Trading & Service/Commission	37.07	34.89	(6.26)	71.96	(5.10)	152.08
	B. Investment & Finance	24.53	1.51	(3.42)	26.04	(2.11)	48.23
	C. Unallotted Income	0	0.00				3.40
	Total	61.60	36.40	(9.68)	98.00	(7.21)	203.71
	Less: i) Interest	28.86	29.16	0.00	58.02	0.00	138.91
	ii) Other un-allocable expenditure	2.92	1.43	14.35	4.35	36.59	56.96
	Total Profit before Tax	29.82	5.81	(24.03)	35.63	(43.80)	7.84
3	CAPITAL EMPLOYED :						
	(Segment Assets- Segment Liabilities)						
	A. Coal & Coke Trading & Service/Commission	671.00	604.53	217.44	671.00	217.44	599.71
	B. Investment & Finance	181.63	201.51	432.31	181.63	432.31	200.16
	C. Others- Unallocable	132.61	155.97	259.54	132.61	259.54	156.92
	Total	985.24	962.01	909.29	985.24	909.29	956.79

STATEMENT OF ASSETS AND LIABILITIES

Sl. No	Particulars	Half Year Ended 30.09.2016 Unaudited	Financial Year Ended 31.03.2016	
A	EQUITY AND LIABILITIES			
1)	Shareholders' funds			
	(a) Share capital	294.00	294.00	
	(b) Reserves and surplus	691.24	662.79	Note
	Sub-total - Shareholders' funds	985.24	956.79	(i) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their Meeting Held on 14.11.2016.
2)	Non-current liabilities			
	(a) Long-term borrowings	0.00	0.00	
	Sub-total - Non-current liabilities	0.00	0.00	(ii) The limited review of these results has been done by the statutory Auditors of the Company.
3)	Current liabilities			
	(a) Short-term borrowings	867.52	757.47	(iii) Depreciation has been provided as per Schedule II of the Company's Act 2013
	(b) Trade payables	204.12	403.70	
	(c) Other current liabilities	2.35	0.50	
	(d) Short-term provisions	6.50	4.00	
	Sub-total -current liabilities	1080.49	1165.67	
	TOTAL - EQUITY AND LIABILITIES	2065.73	2122.46	iv) There is no investor complaint pending against the Company.
B	ASSETS			
1)	Non-current assets			
	(a) Fixed assets	75.45	77.03	v) Deferred Tax will be provided at the time of finalisation of Audited Accounts.
	(b) Non-current investments	136.98	140.17	
	(c) Deferred tax assets (net)	0.19	0.19	
	(d) Long-term loans and advances	1.64	1.64	vi) Previous period figures have been re-grouped recast, wherever necessary to make them comparable.
	Sub-total - Non-current assets	214.26	219.03	
	Current assets			
2)	(a) Trade receivables	493.70	376.46	
	(b) Cash and cash equivalents	961.01	1111.08	
	(c) Short-term loans and advances	98.20	156.75	
	(d) Other current assets	298.56	259.14	
	Sub-total - current assets	1851.47	1903.43	
	TOTAL ASSETS	2065.73	2122.46	Place : Kolkata Date : 14.11.2016

By Order of the Board
For Kabra Commercial Ltd.,
R.K. Kabra
Managing Director
DIN:0331305

For KABRA COMMERCIAL LTD

R. K. Kabra

Director

R. K. KABRA
DIN : 00331305



The Directors,
Kabra Commercial Limited
2, Brabourne Road,
Kolkata – 700001

14.11.2016

Dear sir ,

We have reviewed the accompanying Statement of Unaudited financial results of Kabra Commercial Limited for the period ended 30th September, 2016. This statement is the responsibility of the Company's Management.

A review of interim financial information consists principally of applying analytical procedures for financial data and making enquires of persons responsible for financial and accounting matters . It is substantially less in scope than an audit conducted in accordance with the generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly , we do not express such an opinion .

Based on our review conducted as above , nothing has come to our notice that causes us to believe that the accompanying statement of unaudited financial results has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed , or that it contains any material misstatement.

Yours faithfully,

For S.C. SONI & CO.
Chartered Accountants


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