

KABRA COMMERCIAL LTD

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

REVIEWED FINANCIAL RESULT FOR THE QUARTER/NINE MONTHS ENDED 31st DECEMBER, 2015

PART I							(Rs in Lacs)
Sl. No.	Particulars	Quarter Ended			Period Ended		Year Ended
		31.12.2015 (Unaudited)	30.09.2015 (Unaudited)	31.12.2014 (Unaudited)	31.12.2015 (Unaudited)	31.12.2014 (Unaudited)	31.03.2015 (Audited)
1	Income from operations						
	(a) Net Sales / Income from operations	403.36	0.00	0.00	403.36	776.25	1963.75
	(b) Other operating Income	28.99	28.99	0.00	86.98	0.00	0.00
	Total income from operations (net)	432.35	28.99	0.00	490.34	776.25	1963.75
2	Expenses :						
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of Stock-in-Trade	380.07	0.00	0.00	380.07	691.47	1803.97
	(c) Transportation	0.00	0.00	0.00	0.00	32.32	32.16
	(d) Employee benefits expenses	7.05	7.80	6.70	21.32	20.54	28.11
	(e) Depreciation and amortization expenses	0.19	(0.17)	0.55	0.59	1.67	2.23
	(f) Other expenses	(3.60)	16.52	3.77	28.38	13.01	17.66
	Total expenses	383.71	24.15	11.02	430.36	759.01	1884.13
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1 - 2)	48.64	4.84	(11.02)	59.98	17.24	79.62
4	Other income	19.58	6.38	30.83	27.31	124.36	157.83
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	68.22	11.22	19.81	87.29	141.60	237.45
6	Finance costs	42.66	35.25	(2.01)	105.53	85.58	107.78
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)	25.56	(24.03)	21.82	(18.24)	56.02	129.67
8	Exceptional items	0.00	0.00	0.00	0.00	0.00	-
9	Profit / (Loss) from ordinary activities before tax (7 + 8)	25.56	(24.03)	21.82	(18.24)	56.02	129.67
10	Tax expense:	2.38	0.00	2.72	2.38	9.20	24.09
11	Net Profit / (Loss) from ordinary activities after tax (9 + 10)	23.18	(24.03)	19.10	(20.62)	46.82	105.58
12	Extraordinary items	-	-	-	-	-	-
13	Net Profit / (Loss) after tax for the period (11 + 12)	23.18	(24.03)	19.10	(20.62)	46.82	105.58
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	-	-	-	-	-	589.31
16	Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic & Diluted	0.79	(0.82)	0.65	(0.70)	1.59	3.59

PART II							(Rs in Lacs)
Sl. No.	Particulars	Quarter Ended			Period Ended		Year Ended
		31.12.2015 (Unaudited)	30.09.2015 (Unaudited)	31.12.2014 (Unaudited)	31.12.2015 (Unaudited)	31.12.2014 (Unaudited)	31.03.2015 (Audited)
A PARTICULARS OF SHAREHOLDING							
1	Public shareholding						
	-- Number of Shares	11055.75	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	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	1834425
	-- Percentage of shares (as a % of the total shareholding of the promoter and promoter group)	100	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	62.40
Particulars							3 months ended 31.12.2015
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

For KABRA COMMERCIAL LTD

Ramesh
Director

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

Sl. No	(Rs. In lacs)	Quarter Ended			Period Ended		Year Ended
		31.12.2015 (Unaudited)	30.09.2015 (Unaudited)	31.12.2014 (Unaudited)	31.12.2015 (Unaudited)	31.12.2014 (Unaudited)	31.03.2015 (Audited)
	Particulars						
1	SEGMENT REVENUE						
	A. Coal & Coke Trading & Service/Commission	432.35	28.99	28.25	490.34	855.37	2075.66
	B. Investment & Finance	19.58	6.38	2.25	27.31	42.70	45.73
	C. Others- Unallocable	0.00	0.00	0.33	0.00	2.54	0.20
	Total	451.93	35.37	30.83	517.65	900.61	2121.59
2	SEGMENT RESULT						
	(Profit before Tax & Int. from each segment)						
	A. Coal & Coke Trading & Service/Commission	9.62	(6.26)	98.29	4.52	114.74	163.91
	B. Investment & Finance	28.01	(3.42)	2.18	25.90	41.90	45.73
	Total	37.63	(9.68)	100.47	30.42	156.64	209.64
	Less: i) Interest	0.00	0.00	68.16	0.00	68.17	0
	ii) Other un-allocable expenditure	12.07	14.35	10.49	48.66	32.45	79.97
	Total Profit before Tax	25.56	(24.03)	21.42	(18.24)	56.02	129.67
3	CAPITAL EMPLOYED :						
	(Segment Assets- Segment Liabilities)						
	A. Coal & Coke Trading & Service/Commission	459.13	217.44	466.49	459.13	466.49	652.31
	B. Investment & Finance	223.71	432.31	283.49	223.71	283.49	244.25
	C. Others- Unallocable	249.02	259.54	146.12	249.02	146.12	57.71
	Total	931.86	909.29	896.10	931.86	896.10	954.27

Note :

- (i) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their Meeting Held on 12.02.2016.
- (ii) The limited review of these results has been done by the statutory Auditors of the Company.
- (iii) Depreciation has been provided as per Schedule -II of the Company's Act 2013.
- (iv) There is no investor complaint pending against the Company.
- (v) Deferred Tax will be provided at the time of finalisation of Accounts.
- (vi) Previous period figures have been re-grouped , re-cast, wherever necessary to make them comparable.

By Order of the Board
For Kabra Commercial Ltd.,

R.A. Kabra
Jt. Managing Director.

Place : Kolkata
Date : 12.02.2016

For KABRA COMMERCIAL LTD

Ramona
Director

S. C. Soni & Co.
Chartered Accountants



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5th Floor, Room No. 7
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The Directors,
Kabra Commercial Limited
2, Brabourne Road,
Kolkata – 700001

12.02.2016

Dear sir ,

We have reviewed the accompanying Statement of Unaudited financial results of Kabra Commercial Limited for the period ended 31st December, 2015. 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)

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