

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

February 14, 2020

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

Dear Sir,

**Sub : Unaudited Standalone Financial Results for the Quarter and
Nine months ended 31st December, 2019, along with Limited Review
Report thereon.
Scrip Code - 539393**

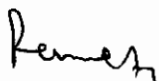
Pursuant to Regulation 30 & 33 (Listing Obligations and Disclosure Requirements) Regulations, 2015, (hereinafter referred as Listing Regulations) we are enclosing herewith Unaudited Standalone Financial Results of the Company along with Limited Review Reports for the Third quarter and Nine months ended 31st December, 2019 which have been duly approved by the Board of Directors of the Company in its meeting held today i.e. 14th February, 2020.

The meeting of the Board of Directors commenced at 2:30 p.m. and concluded at 3:50 p.m.

The full format of the Standalone Financial Results for the Third quarter and Nine months ended 31st December, 2019 shall be available on the website of the Stock Exchanges www.cse-india.com , www.bseindia.com and also on the company's website at www.kcl.net.in

Thanking you,

Yours faithfully
For KABRA COMMERCIAL LIMITED



[RAMAWTAR KABRA]
DIRECTOR
DIN : 00341280

Encl : As above.

KABRA COMMERCIAL LIMITED

(CIN : L67120WB1982PLC035410)

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

Phone No. 2225-4058, Fax : 91-33-22253461

Email : contact@kcl.net.in Website : www.kcl.net.in

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2019.

PART I		(Rs in Lacs)					
Sl.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2019	30.09.2019	31.12.2018	31.12.2019	31.12.2018	31.03.2019
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income from operations						
	(a) Revenue from operations	286.32	170.62	450.18	741.92	840.39	2108.47
	(b) Other Income	10.36	3.01	6.22	15.57	15.75	17.75
	Total income from operations (net)	296.68	173.63	456.40	757.49	856.14	2126.22
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	0.00	0.00	0.00	0.00	0.00	926.25
	(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(d) Transportation & Direct Expenses	193.13	114.05	430.70	554.83	765.39	934.53
	(e) Employee benefits expenses	8.50	4.93	2.67	16.33	8.93	11.95
	(f) Finance Cost	17.69	18.30	18.55	58.83	54.86	103.95
	(f) Depreciation and amortization expenses	0.19	0.18	0.36	0.56	1.08	1.32
	(g) Other expenses	3.88	4.63	3.79	12.64	11.13	15.65
	Total expenses	223.39	142.09	456.07	643.19	841.39	1993.65
3	Total profit before exceptional items and tax	73.29	31.54	0.33	114.30	14.75	132.57
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	-101.77
5	Total profit before tax	73.29	31.54	0.33	114.30	14.75	30.80
6	Tax expense:						
7	Current Tax	12.61	4.27	-0.51	18.54	1.99	5.07
8	Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.36
9	Total Tax Expense	12.61	4.27	-0.51	18.54	1.99	5.43
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00	0.00	0.00	0.00	0.00
11	Net Profit Loss for the period from continuing operations	60.68	27.27	0.84	95.76	12.76	25.37
12	Profit (Loss) from discontinued operations before tax	0	0	0	0	0	0
13	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
14	Net Profit (Loss) from discontinued operations after tax	0	0	0	0	0	0
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	0	0	0	0
16	Total profit (loss) for period	60.68	27.27	0.84	95.76	12.76	25.37
17	Other comprehensive income net of taxes	0	0	0	0	0	0
18	Total Comprehensive Income for the period	60.68	27.27	0.84	95.76	12.76	25.37
19	Paid-up equity share capital (Face Value Rs. 10/- each)	294.00	294.00	294.00	294.00	294.00	294.00
20	Reserve excluding Revaluation Reserve as per Balance Sheet of previous accounting year	0.00	0.00	0.00	0.00	0.00	807.58
21.1	Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	2.07	0.92	0.03	3.26	0.43	4.51
	(b) Diluted	2.07	0.92	0.03	3.26	0.43	4.51
21.2	Earnings per share (after extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	2.07	0.92	0.03	3.26	0.43	0.86
	(b) Diluted	2.07	0.92	0.03	3.26	0.43	0.86

For KABRA COMMERCIAL LTD.

Ramesh

Director

R. A. KABRA
DIN : 00341280



KABRA COMMERCIAL LIMITED

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Phone No. 2225-4058, Fax : 91-33-22253461

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UNAUDITED SEGMENT WISE REVENUE, RESULTS & CAPITAL EMPLOYED FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2019

Sl. No	(Rs. In lacs) Particulars	Standalone					
		Quarter Ended			Nine months ended		Year Ended
		31.12.2019	30.09.2019	31.12.2018	31.12.2019	31.12.2018	31.03.2019
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	SEGMENT REVENUE						
	A.Coal Trading & Service/Commission	571.05	170.62	450.18	741.67	840.39	2108.47
	B.Investment & Finance	12.56	3.01	6.22	15.57	13.44	15.44
	C. Unallocated	0.25	0.00	0.00	0.25	2.31	2.31
	Total	583.86	173.63	456.40	757.49	856.14	2126.22
2	SEGMENT RESULT						
	(Profit before Tax & Int. from each segment)						
	A.Coal Trading & Service/Commission	92.94	56.57	19.49	186.84	75.00	145.92
	B.Investment & Finance	10.58	2.75	6.20	15.52	13.22	15.44
	C. Unallocated Income	0.00	0.00	0.00	0.00	2.31	2.31
	Total	103.52	59.32	25.69	202.36	90.53	163.67
	Less: i) Interest	17.69	18.30	18.55	58.83	54.86	103.95
	ii) Other un-allocable expenditure	12.54	9.48	6.81	29.23	20.92	28.92
	Total Profit before Tax	73.29	31.54	0.33	114.30	14.75	30.80
3	SEGMENT ASSETS						
	A.Coal Trading & Service/Commission	2065.94	1897.59	1929.18	2065.94	1929.18	2363.07
	B.Investment & Finance	182.62	189.92	182.92	182.62	182.92	180.35
	C.Others - Unallocable	124.43	172.67	156.06	124.43	156.06	576.49
	Total	2372.99	2260.18	2268.16	2372.99	2268.16	3119.91
4	SEGMENT LIABILITIES						
	A.Coal Trading & Service/Commission	1091.80	1009.08	1070.27	1091.80	1070.27	1896.99
	B.Investment & Finance	0.00	0.00	0.00	0.00	0.00	0.00
	C.Others - Unallocable	34.62	64.11	53.13	34.62	53.13	68.76
	Total	1126.42	1073.17	1123.40	1126.42	1123.40	1965.75

- Note :**
- 1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on 14th February, 2020.
 - 2) The Limited Review of these result has been done by the Statutory Auditor of the Company.
 - 3) Segment Report as at 31-12-2019 is attached.
 - 4) Deferred Tax will be provided at the time of finalisation of accounts.
 - 5) Depreciation has been provided as per Schedule III of the Companies Act, 2013.
 - 6) There is no investors complaint during the quarter ended 31-12-2019.
 - 7) Figure has been regrouped & reclassify wherever necessary.
 - 8) The above results are in accordance with the Companies (Indian Accounting Standards) Rules, 2015, (Ind AS) prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and other accounting principles generally accepted in India.

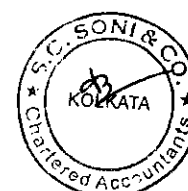
Place : Kolkata
Dated : 14 - 02 - 2020

For Kabra Commercial Limited
R. K. Kabra
Managing Director
DIN : 00331305

For KABRA COMMERCIAL LTD.

Ramendra
Director

R. A. KABRA
DIN : 00241280



S. C. Soni & Co.
Chartered Accountants



Office : 2230 2715
Resi. : 2479 5128
Mobile : 9339702715
9, India Exchange Place
5th Floor, Room No. 7
Kolkata - 700 001

To
The Audit Committee,
Kabra Commercial Limited
2, Brabourne Road,
Kolkata – 700001

Dear Sir,

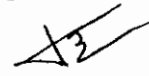
We have reviewed the accompanying Statement of **Unaudited Standalone** financial results of **Kabra Commercial Limited** for the quarter / period ended **31st December, 2019**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosed Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Kolkata, 14th Day of February, 2020

For S. C. SONI & CO.
Chartered Accountants
Firm Regn. No. 326770E


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

KABRA COMMERCIAL LIMITED

CIN : L67120WB1982PLC035410

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EXTRACT OF THE STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 ST DECEMBER, 2019			
(Rs. in Lacs)			
Particulars	Quarter Ended 31-12-2019	Nine Months Ended 31-12-2019	Quarter Ended 31-12-2018
Total Income from Operations (net)	296.68	757.49	456.40
Net Profit/(Loss) for the period (before Tax, Exceptional and / or Extraordinary Items)	73.29	114.30	0.33
Net Profit/(Loss) for the period after Tax (after Exceptional and / or Extraordinary Items)	60.68	95.76	0.84
Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and other Comprehensive Income (after Tax)	60.68	95.76	0.84
Equity Share Capital	294.00	294.00	294.00
Earnings Per Share (of Rs. 10/- each) (for continuing & discontinuing operations)			
Basic	2.07	3.26	0.03
Diluted	2.07	3.26	0.03
NOTES :			
<p>1. The above is an extract of the detailed format of Statement of Standalone Unaudited Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015. The detailed Financial Results and this extract were reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 14th February, 2020. The full format of the Statement of Standalone Unaudited Quarterly Financial Results are available on the Company's website (www.kcl.net.in) and on the website of the Bombay Stock Exchange Limited (www.bseindia.com) and the Calcutta Stock Exchange Limited (www.cse-india.com) .</p> <p>2. The Limited Review as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 has been completed and the related Report does not have any impact on the above "Results and Notes" for the Quarter and Nine Months ended 31st December, 2019 which needs to be explained.</p>			

Place : Kolkata

Date : 14th February, 2020

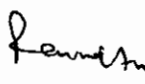
KABRA COMMERCIAL LIMITED

[R. K. KABRA]

MANAGING DIRECTOR

DIN NO. : 00331305

For KABRA COMMERCIAL LTD.

 Director

