

# KABRA COMMERCIAL LIMITED

CIN NO : L67120WB1982PLC035410

Regd. Office : 2, Brabourne Road, 4<sup>th</sup> Kolkata- 700 001

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

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

August 13, 2019

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 ended  
30<sup>th</sup> June, 2019, along with Limited Review Report thereon.

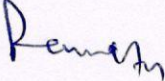
Scrip Code - 539393

In terms of the SEBI ( Listing Obligations and Disclosure Requirements, 2015, we enclose a copy of the Unaudited Standalone Financial Results of the Company along with the Standalone Segment-wise Revenue, Results, Assets and Liabilities for the Quarter ended 30<sup>th</sup> June, 2019 approved by the Board of Directors of the Company at the meeting held on 13<sup>th</sup> August, 2019. The meeting commenced at 2:30 p.m. and concluded at 3:50 p.m.

Copies of the “Limited Review” Reports of the Auditors of the Company in respect of the said Results are also enclosed.

Thanking you,

Yours faithfully  
For KABRA COMMERCIAL LIMITED

  
[ RAMAWTAR KABRA ]  
DIRECTOR  
DIN : 00341280

Encl : As above.

# KABRA COMMERCIAL LIMITED

(CIN : L67120WB1982PLC035410)

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## STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2019.

PART I		[Rs, in lakhs]			
Sl.No.	Particulars	Quarter Ended		Year	
		30.06.2019 (Unaudited)	31.03.2019 (Audited)	30.06.2018 (Unaudited)	31.03.2019 (Audited)
1	<b>Income from operations</b>				
	(a) Revenue from operations	284.98	1268.08	200.66	2108.47
	(b) Other Income	2.20	2.00	3.80	17.75
	<b>Total income from operations (net)</b>	287.18	1270.08	204.46	2126.22
2	<b>Expenses :</b>				
	(a) Cost of Materials consumed	0.00	0.00	0.00	0.00
	(b) Purchases of Stock-in-Trade	0.00	926.25	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
	(d) Transportation & Direct Expenses	247.65	169.14	177.79	934.53
	(e) Employee benefits expenses	2.90	3.02	2.45	11.95
	(f) Finance Cost	22.84	49.09	18.01	103.95
	(g) Depreciation and amortization expenses	0.19	0.24	0.33	1.32
	(g) Other expenses	4.13	4.52	2.05	15.65
	<b>Total expenses</b>	277.71	1152.26	200.63	1993.65
3	<b>Total profit before exceptional items and tax</b>	9.47	117.82	3.83	132.57
4	Exceptional items	0.00	-101.77	0.00	-101.77
5	<b>Total profit before tax</b>	9.47	16.05	3.83	30.80
6	Tax expense:				
7	Current Tax	1.66	3.08	0.70	5.07
8	Deferred Tax	0.00	0.36	0.00	0.36
9	<b>Total Tax Expense</b>	1.66	3.44	3.13	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
11	Net Profit Loss for the period from continuing operations	7.81	12.61	3.13	25.37
12	Profit ( Loss) from discontinued operations before tax	0.00	0.00	0.00	0.00
13	<b>Tax expense of discontinued operations</b>	0.00	0.00	0.00	0.00
14	Net Profit (Loss) from discontinued operations after tax	0.00	0.00	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00	0.00	0.00
16	<b>Total profit (loss) for period</b>	7.81	12.61	3.13	25.37
17	Other comprehensive income net of taxes	0.00	0.00	0.00	0.00
18	<b>Total Comprehensive Income for the period</b>	7.81	12.61	3.13	25.37
19	Paid-up equity share capital (Face Value Rs. 10/- each)	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	807.58
21.1	<b>Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):</b>				
	(a) Basic	0.27	4.00	0.10	4.51
	(b) Diluted	0.27	4.00	0.10	4.51
21.2	<b>Earnings per share (after extraordinary items) (of Rs. 10/- each) (not annualised):</b>				
	(a) Basic	0.27	0.43	0.10	0.86
	(b) Diluted	0.27	0.43	0.10	0.86

For KABRA COMMERCIAL LTD.

*Rameta*  
Director

# KABRA COMMERCIAL LIMITED

(CIN : L67120WB1982PLC035410)

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## STANDALONE UNAUDITED SEGMENT WISE REVENUE, RESULTS, ASSETS & LIABILITIES FOR THE QUARTER ENDED 30TH JUNE, 2019

Sl. No	(Rs. In lacs)	Standalone			
		Quarter Ended		Year Ended	
		30.06.2019	31.03.2019	30.06.2018	31.03.2019
	Particulars	Unaudited	Audited	Unaudited	Audited
1	<b>SEGMENT REVENUE</b>				
	A.Coal Trading & Service/Commission	284.98	1268.08	200.66	2108.47
	B.Investment & Finance	2.20	2.00	2.09	15.44
	C.Unallocated	0.00	0.00	1.71	2.31
	<b>Total</b>	<b>287.18</b>	<b>1270.08</b>	<b>204.46</b>	<b>2126.22</b>
2	<b>SEGMENT RESULT</b>				
	(Profit before Tax & Int. from each segment)				
	A.Coal Trading & Ser/Comm.	37.33	70.92	22.87	145.92
	B.Investment & Finance	2.19	2.22	2.09	15.44
	C. Unallocated Income	0.00	0.00	1.71	2.31
	<b>Total</b>	<b>39.52</b>	<b>73.14</b>	<b>26.67</b>	<b>163.67</b>
	Less: i) Interest	22.84	49.09	18.01	103.95
	ii) Other un-allocable expenditure	7.21	8.00	4.83	28.92
	<b>Total Profit before Tax</b>	<b>9.47</b>	<b>16.05</b>	<b>3.83</b>	<b>30.80</b>
3	<b>SEGMENT ASSETS</b>				
	A.Coal/Coke Trading & Service/Comm.	2051.05	2363.07	1824.02	2363.07
	B.Investment & Finance	180.75	180.35	215.76	180.35
	C.Others- Unallocable	166.32	576.49	229.50	576.49
	<b>Total Assets</b>	<b>2398.12</b>	<b>3119.91</b>	<b>2269.28</b>	<b>3119.91</b>
4	<b>SEGMENT LIABILITIES</b>				
	A.Coal/Coke Trading & Service/Comm.	1179.85	1896.99	1083.60	1896.99
	B.Investment & Finance	0.00	0.00	0.00	0.00
	C.Others- Unallocable	57.42	68.76	49.40	68.76
	<b>Total Liabilities</b>	<b>1237.27</b>	<b>1965.75</b>	<b>1133.00</b>	<b>1965.75</b>


**Note :**

- i) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 13.08.2019
- ii) The limited review of these results has been done by the statutory Auditors of the Company
- iii) Segment Report as at 30.06.2019 is attached.
- iv) Depreciation has been provided as per schedule III of the Companies Act 2013.
- v) There is no investor complaint pending during the quarter.
- vi) Deferred Tax will be provided at the end of the year.
- vii) Figures have been re-grouped / recast, wherever necessary, to make them comparable.

Place : Kolkata  
Date : 13.08.2019

By Order of the Board  
For Kabra Commercial Limited  
R. A. Kabra  
Director  
DIN: 00341200

For KABRA COMMERCIAL LTD.

  
Director

# KABRA COMMERCIAL LIMITED

CIN : L67120WB1982PLC035410

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## EXTRACT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30<sup>TH</sup> JUNE, 2019

( Rs. in Lacs )

Particulars	Quarter Ended			Year Ended
	30-06-2019 (Unaudited)	31-03-2019 (Audited)	30-06-2018 (Unaudited)	31-03-2019 (Audited)
Total income from operations	287.18	1270.08	204.46	2126.22
Net Profit/(Loss) for the period ( before Tax, Exceptional and / or Extraordinary items )	9.47	117.82	3.83	132.57
Net Profit/(Loss) for the period before Tax ( after Exceptional and / or Extraordinary items )	9.47	16.05	3.83	30.80
Net Profit/(Loss) for the period after Tax ( after Exceptional and / or Extraordinary items )	7.81	12.61	3.13	25.37
Total Comprehensive Income for the period [ Comprising Profit / ( Loss ) for the period (after tax) and Other Comprehensive Income (after tax)]	7.81	12.61	3.13	25.37
Equity Share Capital	294.00	294.00	294.00	294.00
Reserves ( excluding Revaluation Reserve ) as shown in the Audited Balance Sheet of the previous year.	0.00	0.00	0.00	807.58
Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations).				
(a) Basic	0.27	0.43	0.10	0.86
(b) Diluted	0.27	0.43	0.10	0.86

### NOTES :

1. The above is an extract of the detailed format of Standalone Unaudited 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 Standalone Unaudited Financial Results are available on the website of the Stock Exchange and are also available on the Company's website. The above Standalone Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on August 13, 2019 and have been subjected website, [www.kcl.net.in](http://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.

KABRA COMMERCIAL LIMITED

[ R. A. KABRA ]

DIRECTOR

DIN NO. : 00341280

For KABRA COMMERCIAL LTD.

*Ramesh*

Director

Place : Kolkata

Date : 13<sup>th</sup> August, 2019



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 period ended **30<sup>th</sup> June, 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.

For S.C. SONI & CO.  
Chartered Accountants

Kolkata, 13th Day of August, 2019

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

E-mail : [scsoni@rediffmail.com](mailto:scsoni@rediffmail.com) UDIN - 19050515AAAA BF 5224