



# 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 ENDED 30TH JUNE, 2023

PART I		Quarter Ended			Year	
SI.No.	Particulars	30.06.2023	31.03.2023	30.06.2022	31.03.2023	
		(Unaudited)	(Audited)	(Unaudited)	(Audited)	
1	<b>Income from operations</b>					
	(a) Revenue from operations	411.81	294.03	303.90	1166.55	
	(b) Other Income	33.82	26.92	70.37	215.37	
	<b>Total income from operations (net)</b>	<b>445.63</b>	<b>320.95</b>	<b>374.27</b>	<b>1381.92</b>	
2	<b>Expenses :</b>					
	(a) Transportation & Direct Expenses	402.24	277.17	281.50	1105.50	
	(b) Employee benefits expenses	5.24	7.39	3.82	19.82	
	(c) Finance Cost	19.40	19.11	18.70	75.53	
	(d) Depreciation and amortization expenses	0.64	0.94	0.94	3.76	
	(e) Other expenses	24.94	3.44	5.61	17.84	
3	<b>Profit / (Loss) before exceptional items &amp; tax(1-2)</b>	<b>452.46</b>	<b>308.05</b>	<b>310.57</b>	<b>1222.45</b>	
4	<b>Exceptional Items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
5	<b>Profit / (Loss) before tax ( 1-2 )</b>	<b>-6.83</b>	<b>12.90</b>	<b>63.70</b>	<b>159.47</b>	
6	<b>Tax expense:</b>					
	(a) Current Tax	3.52	4.16	9.94	27.02	
	(b) Deferred Tax	0.00	-0.44	0.00	-0.44	
	<b>Total Tax Expense</b>	<b>3.52</b>	<b>3.72</b>	<b>9.94</b>	<b>26.58</b>	
7	<b>Profit / (Loss) for the period ( 3 - 4 )</b>	<b>-10.35</b>	<b>9.18</b>	<b>53.76</b>	<b>132.89</b>	
8	Other Comprehensive Income / (Loss) Net of Tax	181.54	144.25	0.00	144.25	
9	<b>Total Comprehensive Income After Tax</b>	<b>171.19</b>	<b>153.43</b>	<b>53.76</b>	<b>277.14</b>	
10	Paid-up equity share capital (Face Value Rs. 10/- each)	294.00	294.00	294.00	294.00	
11	Other Equity (excluding revaluation reserve)	0.00	0.00	0.00	1296.10	
12	Earnings per share (of Rs. 10/- each) (not annualised)					
	(a) Basic	-0.35	0.31	1.82	4.52	
	(b) Diluted	-0.35	0.31	1.82	4.52	



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## STANDALONE UNAUDITED SEGMENT WISE REVENUE, RESULTS, ASSETS & LIABILITIES FOR THE QUARTER ENDED 30TH JUNE, 2023

Sl. No	(Rs. In lacs)	Standalone			
		Quarter Ended			Year Ended
		30.06.2023 (Unaudited)	31.03.2023 (Audited)	30.06.2022 (Unaudited)	31.03.2023 (Audited)
	<b>Particulars</b>				
1	<b>SEGMENT REVENUE</b>				
	A.Coal/Coke Transportation & Service / Commission	411.81	294.03	303.90	1166.55
	B.Investment & Finance	9.02	-7.74	69.46	109.77
	C.Unallocated	24.80	34.66	0.91	105.60
	<b>Total Segment Revenue ( A+B+C)</b>	<b>445.63</b>	<b>320.95</b>	<b>374.27</b>	<b>1381.92</b>
	<b>Less : Inter Segment Revenue</b>	<b>33.82</b>	<b>26.92</b>	<b>70.37</b>	<b>215.37</b>
	<b>Revenue from Operations</b>	<b>411.81</b>	<b>294.03</b>	<b>303.90</b>	<b>1166.55</b>
2	<b>SEGMENT RESULT</b> (Profit before Tax from each segment)				
	A.Coal/Coke Transportation & Service / Commission	9.57	16.81	22.40	60.99
	B.Investment & Finance	-10.78	-8.67	68.60	106.70
	C. Unallocated Income	24.80	34.65	0.91	105.60
	<b>Total</b>	<b>23.59</b>	<b>42.79</b>	<b>91.91</b>	<b>273.29</b>
	<b>Less: i) Interest</b>	19.40	19.11	18.70	75.53
	ii) Other un-allocable expenditure	11.01	10.78	9.51	38.29
	<b>Total Profit before Tax</b>	<b>-6.82</b>	<b>12.90</b>	<b>63.70</b>	<b>159.47</b>
3	<b>SEGMENT ASSETS</b>				
	A.Coal/Coke Transportation & Service / Commission	361.64	410.98	2020.06	410.98
	B.Investment & Finance	857.51	672.42	388.98	672.42
	C.Others- Unallocable	2227.78	1787.34	535.18	1787.34
	<b>Total Assets</b>	<b>3446.93</b>	<b>2870.74</b>	<b>2944.22</b>	<b>2870.74</b>
4	<b>SEGMENT LIABILITIES</b>				
	A.Coal/Coke Transportation & Service / Commission	17.78	76.32	1490.64	76.32
	B.Investment & Finance	2.85	15.93	0.00	15.93
	C.Others- Unallocable	1625.37	1151.51	37.48	1151.51
	<b>Total Liabilities</b>	<b>1646.00</b>	<b>1243.76</b>	<b>1528.12</b>	<b>1243.76</b>

**Note :**

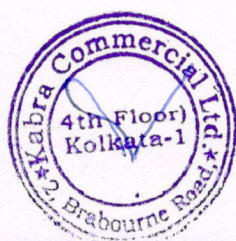
- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14.08.2023. The Statutory Auditors have carried out a limited review of the above financial result Segment Report as at 31.03.2023 is attached.
- 2 Segment Report as at 31.03.2023 is attached.
- 3 The above financial results are on Standalone Basis.
- 4 Neither there is any complaint pending at the beginning of the Quarter nor any complaint received during the Quarter.
- 5 Figures for the quarter ended March 31, 2023 represent the difference between audited figures for the financial and the limited reviewed figures for the nine months period ended December 31, 2022.
- 6 Figures of the previous periods have been regrouped to compare with the figures of the current period.

By Order of the Board  
For Kabra Commercial Limited

RAJESH  
KUMAR  
KABRA

R.K. KABRA  
Managing Director  
DIN: 00331305

Digitally signed by RAJESH KUMAR KABRA  
DN: cn=RAJESH KUMAR KABRA,  
serialNumber=61787841, c=IN,  
o=KABRA COMMERCIAL LIMITED,  
ou=KOLKATA, email=rajesh.kabra@kcl.net.in,  
c=IN



Place : Kolkata  
Date : 14.08.2023

# KABRA COMMERCIAL LIMITED

Registered Office : 2, Brabourne Road, 4th floor, Kolkata 700 001.

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Corporate Identity Number (CIN) L67120WB1982PLC035410)

## EXTRACT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2023

S.No	Particulars	₹ <u>Rs. in Lacs</u>			
		Standalone			
		Quarter Ended			Year Ended
		30.06.2023 (Unaudited)	31.03.2023 (Audited)	30.06.2022 (Unaudited)	31.03.2023 (Audited)
1	Total Income from operations	445.63	320.95	374.27	1381.92
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	-6.83	12.90	63.70	159.47
3	Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	-6.83	12.90	63.70	159.47
4	Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	-10.35	9.18	53.76	132.89
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period after Tax and Other Comprehensive Income after tax)	171.19	153.43	53.76	277.14
6	Equity Share Capital (Face Value of ₹ 10/- each)	294.00	294.00	294.00	294.00
7	Reserves (excluding Revaluation Reserve as shown in the audited Balance Sheet of previous year)	-	-	-	1296.10
8	Earnings Per Share (Face value of ₹ 10/- each)(not annualised)				
	a)Basic	-0.35	0.31	0.91	4.52
	b)Diluted	-0.35	0.31	0.91	4.52

**Notes:**

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14.08.2023. The Statutory Auditor of the company have conducted the audit of the above Standalone Unaudited Financial Results for the first quarter ended 30th June, 2023.

2. The above is an extract of the detailed format of financial results for the first quarter ended 30th June, 2023 filed with Bombay Stock Exchange and Calcutta Stock Exchange under regulation 33 and other applicable provisions of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the financial results are available on the stock exchange website ([www.bseindia.com](http://www.bseindia.com)), ([www.cse-india.com](http://www.cse-india.com)) and on the Company's website ([www.kcl.net.in](http://www.kcl.net.in)).

3. Figures of the previous periods have been regrouped/rearranged wherever necessary.

Place : Kolkata  
Date : 14th August, 2023



By order of the Board  
Rajesh Kumar Kabra  
Managing Director  
DIN-00331305



**Independent Auditor's Limited Review Report on the Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

**TO THE BOARD OF DIRECTORS OF KABRA COMMERCIAL LIMITED**

We have reviewed the accompanying statement of unaudited financial results of Kabra Commercial Limited ("the Company") for the Quarter June 30th 2023 (the 'Statement') being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34), "Interim Financial Reporting" as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India, Our Responsibility is to express a conclusion on the statement based on our review.

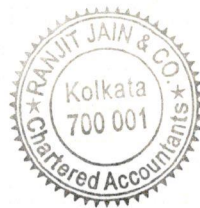
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity," issued by the Institute of Chartered Accountants of India. These standards require that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted an procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards("Ind AS") specified under section 133 of the Companies Act 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Ranjit Jain & Co.  
Chartered Accountants  
Firm Registration No. - 322505E

*Alok Jain*

CA Alok Jain  
(Partner)  
(Mem. No.: - 062283)



Place: Kolkata  
Date: 14.08.2023  
UDIN: 23062283BGXZFS3905