

KABRA COMMERCIAL LIMITED

CIN NO : L67120WB1982PLC035410

Regd. Office : 2, Brabourne Road, 4th Kolkata- 700 001

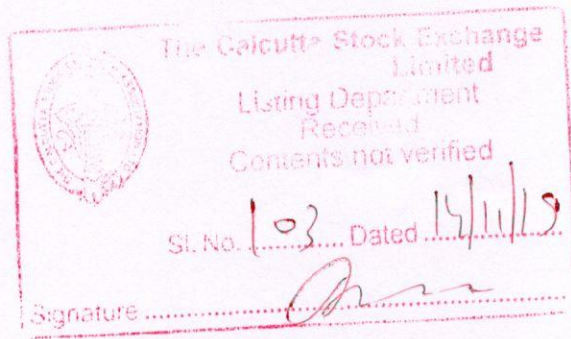
Tele: 033-2225-4058 Fax : 033-2225-3461

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

g/c

November 14, 2019

The Listing Department
The Calcutta Stock Exchange Limited,
7, Lyons Range.
Kolkata – 700 001



Dear Sir,

Sub : Unaudited Standalone Financial Results for the Quarter and half year ended 30th September, 2019, along with Limited Review Report thereon.

Scrip Code - 21038

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith the Unaudited Standalone Financial Results of the Company for the quarter and half year ended 30th September, 2019 as approved by the Board of Directors at its meeting held today along with the Limited Review Report of the Statutory Auditors.

The meeting of the Board of Directors commenced at 2:30 p.m. and concluded at 3:45 p.m.

Thanking you,

Yours faithfully
For KABRA COMMERCIAL LIMITED

Ramawtar

[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

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2019

PART I		(Rs in Lacs)					
Sl.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income from operations						
	(a) Revenue from operations	170.62	284.98	189.55	455.60	390.21	2108.47
	(b) Other Income	3.01	2.20	5.73	5.21	9.53	17.75
	Total income from operations (net)	173.63	287.18	195.28	460.81	399.74	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	114.05	247.65	156.90	361.70	334.69	934.53
	(e) Employee benefits expenses	4.93	2.90	3.81	7.83	6.26	11.95
	(f) Finance Cost	18.30	22.84	18.30	41.14	36.31	103.95
	(f) Depreciation and amortization expenses	0.18	0.19	0.39	0.37	0.72	1.32
	(g) Other expenses	4.63	4.13	5.29	8.76	7.34	15.65
	Total expenses	142.09	277.71	184.69	419.80	385.32	1993.65
3	Total profit before exceptional items and tax	31.54	9.47	10.59	41.01	14.42	132.57
4	Extraordinary items	0.00	0.00	0.00	0.00	0.00	-101.77
5	Total profit before tax	31.54	9.47	10.59	41.01	14.42	30.80
6	Tax expense:						
7	Current Tax	4.27	1.66	1.80	5.93	2.50	5.07
8	Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.36
9	Total Tax Expense	4.27	1.66	1.80	5.93	2.50	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	27.27	7.81	8.79	35.08	11.92	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	27.27	7.81	8.79	35.08	11.92	25.37
17	Other comprehensive income net of taxes	0	0	0	0	0	0
18	Total Comprehensive Income for the period	27.27	7.81	8.79	35.08	11.92	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	0.92	0.27	0.30	1.19	0.40	4.51
	(b) Diluted	0.92	0.27	0.30	1.19	0.40	4.51
21.2	Earnings per share (after extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	0.92	0.27	0.30	1.19	0.40	0.86
	(b) Diluted	0.92	0.27	0.30	1.19	0.40	0.86

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

Sl. No	Particulars	Standalone					
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	SEGMENT REVENUE						
	A.Coal Trading & Service/Commission	170.62	284.98	189.55	455.60	390.21	2108.47
	B.Investment & Finance	3.01	2.20	5.13	5.21	7.22	15.44
	C. Unallocated	0.00	0.00	0.60	0.00	2.31	2.31
	Total	173.63	287.18	195.28	460.81	399.74	2126.22
2	SEGMENT RESULT (Profit before Tax & Int. from each segment)						
	A.Coal Trading & Service/Commission	56.57	37.33	32.64	93.90	55.51	145.92
	B.Investment & Finance	2.75	2.19	4.93	4.94	7.02	15.44
	C. Unallocated Income	0.00	0.00	0.60	0.00	2.31	2.31
	Total	59.32	39.52	38.17	98.84	64.84	163.67
	Less: i) Interest	18.30	22.84	18.30	41.14	36.31	103.95
	ii) Other un-allocable expenditure	9.48	7.21	9.28	16.69	14.11	28.92
	Total Profit before Tax	31.54	9.47	10.59	41.01	14.42	30.80
3	SEGMENT ASSETS						
	A.Coal Trading & Service/Commission	1897.59	2051.05	1901.27	1897.59	1901.27	2363.07
	B.Investment & Finance	189.92	180.75	188.05	189.92	188.05	180.35
	C.Others - Unallocable	172.67	166.32	275.03	172.67	275.03	576.49
	Total	2260.18	2398.12	2364.35	2260.18	2364.35	3119.91
4	SEGMENT LIABILITIES						
	A.Coal Trading & Service/Commission	1009.06	1179.85	1168.59	1009.06	1168.59	1896.99
	B.Investment & Finance	0.00	0.00	0.00	0.00	0.00	0.00
	C.Others - Unallocable	64.11	57.42	52.61	64.11	52.61	68.76
	Total	1073.17	1237.27	1221.20	1073.17	1221.20	1965.75



For KABRA COMMERCIAL LTD,

C. P. Kabra

Director

C. P. KABRA
DIN : 00338828

KABRA COMMERCIAL LIMITED

(CIN : L67120WB1982PLC035410)

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

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

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STATEMENT OF ASSETS & LIABILITIES

Sl. No	(Rs. In lacs)	Half Year Ended 30.09.2019 Unaudited	Financial Year Ended 31.03.2019 Audited	
	P a r t i c u l a r s			
	ASSETS			
1	Non-current assets			Note : 1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14.11.2019. 2) Segment Report as at 30.09.2019 is attached. 3) There is no investor complaint pending during the quarter ended 30.09.2019 4) Depreciation has been provided as per Schedule III of the Companies Act, 2013. 5) Figure has been regrouped & reclassify wherever necessary.
	Property, plant and equipment	55.29	57.89	
	Capital work-in-progress	0.00	0.00	
	Investment property	0.00	0.00	
	Goodwill	0.00	0.00	
	Other intangible assets	0.00	0.00	
	Intangible assets under development	0.00	0.00	
	Biological assets other than bearer plants	0.00	0.00	
	Investments accounted for using equity method	0.00	0.00	
	Non-current financial assets			
	Non-current investments	150.21	142.35	
	Trade receivables, non-current	0.00	0.00	
	Loans, non-current	39.71	38.00	
	Other non-current financial assets	0.00	0.00	
	Total non-current financial assets	189.92	180.35	
	Deferred tax assets (net)	0.00	0.00	
	Other non-current assets	0.00	0.00	
	Total non-current assets	245.21	238.24	
2	Current assets			
	Inventories			
	Current financial assets			
	Current investments	0.00	0.00	
	Trade receivables, current	423.26	527.53	
	Cash and cash equivalents	9.09	410.15	
	Bank balance other than cash and cash equivalents	1302.78	1702.78	
	Loans, current	0.00	0.00	
	Other current financial assets	160.76	122.54	
		1895.89	2763.00	
	Current tax assets (net)	0.00	0.00	
	Other current assets	119.08	107.97	
	Total current assets	2014.97	2870.97	
3	Non-current assets classified as held for sale			
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00	0.00	
	Total assets	2260.18	3109.21	
	Equity and Liabilities			
1	Equity			
	Equity attributable to owners of parent			
	Equity share capital	294.00	294.00	
	Other equity	893.01	860.16	
	Total equity attributable to owners of parent	1187.01	1154.16	
	Non-controlling interest	0.00	0.00	
	Total equity	1187.01	1154.16	
2	Liabilities			
	Non-current liabilities			
	Non-current financial liabilities			
	Borrowings, non-current	0.00	0.00	
	Trade payables, non-current	0.00	0.00	
	Other non-current financial liabilities	0.00	0.00	
	Total non-current financial liabilities	0.00	0.00	
	Provisions, non-current	0.00	0.00	
	Deferred tax liabilities (net)	1.81	1.81	
	Deferred government grants, Non-current	0.00	0.00	
	Other non-current liabilities	0.00	0.00	
	Total non-current liabilities	1.81	1.81	
	Current liabilities			
	Current financial liabilities			
	Borrowings, current	952.33	1800.42	
	Trade payables, current	56.73	85.87	
	Other current financial liabilities	0.00	0.00	
	Total current financial liabilities	1009.06	1886.29	
	Other current liabilities	5.87	16.45	
	Provisions, current	56.43	50.50	
	Current tax liabilities (Net)	0.00	0.00	
	Deferred governments grants, current	0.00	0.00	
		1071.36	1953.24	
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00	0.00	
4	Regulatory deferral account credit balances and related deferred tax liability	0.00	0.00	
	Total liabilities	1073.17	1955.05	
	Total equity and liabilities	2260.18	3109.21	

Place : Kolkata
Date : 14.11.2019

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

For KABRA COMMERCIAL LTD.

R. K. Kabra

Director

C. P. KABRA
DIN : 00338838



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

Dear Sir,

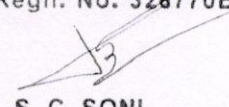
We have reviewed the accompanying Statement of **Unaudited Standalone** financial results of **Kabra Commercial Limited** for the period ended **30th September, 2019**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility 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 November, 2019

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


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

E-mail : scsoni@rediffmail.com

UDIN : 19050515AAAA DC7818

KABRA COMMERCIAL LIMITED

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

Phone No. 2225-4058, Fax No. 22253461, Email: contact@kcl.net.in Web site: www.kcl.net.in

Corporate Identity Number (CIN) L67120WB1982PLC035410

EXTRACT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2019

Rs. in Lacs

S.No	Particulars	Standalone					
		Quarter Ended			Half Yearly		Year Ended
		30.09.2019 (Unaudited)	30.06.2019 (Unaudited)	30.09.2018 (Unaudited)	30.09.2019 (Unaudited)	30.09.2018 (Unaudited)	
1	Total Income from operations	173.63	287.18	195.28	460.81	399.74	2126.22
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	31.54	9.47	10.59	41.01	14.42	132.57
3	Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	31.54	9.47	10.59	41.01	14.42	30.80
4	Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	27.27	7.81	8.79	35.08	11.92	25.37
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period after Tax and Other Comprehensive Income after tax)	-	-	-	-	-	-
6	Equity Share Capital (Face Value of ` 10/- each)	294.00	294.00	294.00	294.00	294.00	294.00
7	Reserves (excluding Revaluation Reserve as shown in the audited Balance Sheet of previous year)	-	-	-	-	-	807.58
8	Earnings Per Share (Face value of ` 10/- each)(not annualised)	a)Basic 0.92	0.27	0.30	1.19	0.40	0.86
		b)Diluted 0.92	0.27	0.30	1.19	0.40	0.86

Notes:

- 1 The Financial Results of the Company for the quarter ended 30th September, 2019 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 14th November, 2019 and Limited Review of the same has been carried out by the Statutory Auditors.
- 2 The above is an extract of the detailed format of financial results for the quarter ended 30th September, 2019 filed with Bombay Stock Exchange and Calcutta Stock Exchange under regulation 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015. The full format of the financial results are available on the stock exchange website (www.bseindia.com), (www.cse-india.com) and on the Company's website (www.kcl.net.in).
- 3 Figures of the previous periods have been regrouped/rearranged wherever necessary.

Place : Kolkata
Date : 14th November, 2019

By order of the Board
Ramawtar Kabra
Director
DIN-00341280

For KABRA COMMERCIAL LTD.


C. P. Kabra
Director

C. P. KABRA
DIN : 00338838