

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, 2018

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

Dear Sir,

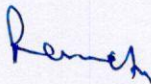
Sub : Unaudited Financial Results for the Third Quarter & Nine months ended 31st December, 2017.

Pursuant to Regulation 30 & 33 (Listing Obligations and Disclosure Requirements) Regulations, 2015, (hereinafter referred as Listing Regulations) we are enclosing herewith Unaudited Financial Results of the Company along with Limited Review Reports for the Third Quarter & Nine months ended 31st December, 2017, which have been duly approved by the Audit Committee and the Board of Directors of the Company in its meeting held today i.e. 14th February, 2018. The Board Meeting commenced at 2:30 p. m. and concluded at 3:55 p. m.

The full format of the Standalone Unaudited Financial Results for the Third Quarter & Nine months ended 31st December, 2017, shall be available on the website of the Stock Exchanges www.bseindia.com, www.cse-india.com and also on the company's website at www.kcl.net.in

Thanking you,

Yours faithfully
For KABRA COMMERCIAL LIMITED



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, 2017.

PART I		(Rs in Lacs)					
SI.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2017 (Unaudited)	30.09.2017 (Unaudited)	31.12.2016 (Unaudited)	31.12.2017 (Unaudited)	31.12.2016 (Unaudited)	31.03.2017 (Audited)
1	Income from operations						
	(a) Revenue from operations	312.86	311.34	98.48	1364.80	461.10	613.86
	(b) Other Income	2.66	29.46	59.23	71.73	149.35	71.17
	Total income from operations (net)	315.52	340.80	157.71	1436.53	610.45	685.03
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	689.08	175.86	175.86
	(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	282.65	264.00	91.76	546.65	260.77	260.77
	(e) Employee benefits expenses	2.88	3.19	2.25	8.02	8.45	11.75
	(f) Finance Cost	15.41	13.75	21.46	53.77	79.48	104.90
	(f) Depreciation and amortization expenses	0.30	0.51	0.20	1.25	0.60	1.90
	(g) Other expenses	-0.57	11.74	5.11	19.00	12.73	13.43
	Total expenses	300.67	293.19	120.78	1317.77	537.89	568.61
3	Total profit before exceptional items and tax	14.85	47.61	36.93	118.76	72.56	116.42
4	Exceptional items	-	-	-	-	-	-
5	Total profit before tax	14.85	47.61	36.93	118.76	72.56	116.42
6	Tax expense:						
7	Current Tax	4.27	8.45	7.00	23.35	13.00	25.15
8	Deferred Tax	-	-	-	-	-	1.66
9	Total Tax Expense	4.27	8.45	7.00	23.35	13.00	26.81
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	-	-	-	-	-	-
11	Net Profit Loss for the period from continuing operations	10.58	39.16	29.93	95.41	59.56	89.61
12	Profit (Loss) from discontinued operations before tax	-	-	-	-	-	-
13	Tax expense of discontinued operations	-	-	-	-	-	-
14	Net Profit (Loss) from discontinued operations after tax	-	-	-	-	-	-
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	-	-	-	-	-	-
16	Total profit (loss) for period	10.58	39.16	29.93	95.41	59.56	89.61
17	Other comprehensive income net of taxes	-	-	-	-	-	-
18	Total Comprehensive Income for the period	10.58	39.16	29.93	95.41	59.56	89.61
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	683.80
21.1	Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	0.36	1.33	1.02	3.24	2.03	3.05
	(b) Diluted	0.36	1.33	1.02	3.24	2.03	3.05
21.2	Earnings per share (after extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	0.36	1.33	1.02	3.24	2.03	3.05
	(b) Diluted	0.36	1.33	1.02	3.24	2.03	3.05

For KABRA COMMERCIAL LTD

R. A. Kabra
Director

R. A. KABRA
DIN : 00341280

UNAUDITED SEGMENT WISE REVENUE, RESULTS & CAPITAL EMPLOYED FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2017

Sl. No	(Rs. In lacs) Particulars	Standalone					
		Quarter Ended			Nine months ended		Year Ended
		31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016	31.03.2017
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	SEGMENT REVENUE						
	A.Coal Trading & Service/Commission	310.14	314.06	125.84	1364.80	542.68	613.86
	B.investment & Finance	3.71	24.97	30.32	66.73	56.77	57.97
	C. Unallocated	1.67	1.77	1.55	5.00	11.00	13.20
	Total	315.52	340.80	157.71	1436.53	610.45	685.03
2	SEGMENT RESULT						
	(Profit before Tax & Int. from each segment)						
	A.Coal Trading & Ser/Comm.	34.89	38.89	34.09	125.10	106.05	177.23
	B.investment & Finance	3.66	24.82	30.16	66.31	56.20	57.97
	C. Unallotted Income	1.67	1.77	0.00	5.00	0.00	13.20
	Total	40.22	65.28	64.25	196.41	162.25	248.40
	Less: i) Interest	15.41	13.75	21.46	53.77	79.48	104.90
	ii) Other un-allocable expenditure	9.96	3.92	5.86	23.88	10.21	27.08
	Total Profit before Tax	14.85	47.61	36.93	118.76	72.56	116.42
3	CAPITAL EMPLOYED :						
	(Segment Assets- Segment Liabilities)						
	A.Coal Trading & Ser/Comm.	896.44	574.94	741.25	896.44	741.25	754.20
	B.investment & Finance	163.12	163.66	165.23	163.12	165.23	161.76
	C.Others- Unallocable	95.78	384.14	108.10	95.78	108.10	124.62
	Total	1155.34	1122.74	1014.58	1155.34	1014.58	1040.58

- 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, 2018.
 - 2) Segment Report as at 31-12-2017 is attached.
 - 3) There is no investors complaint during the quarter ended 31-12-2017.
 - 4) Figure has been regrouped & reclassify wherever necessary.
 - 5) 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 : 14/02/2018

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

For KABRA COMMERCIAL LTD

R. K. Kabra
Director



The Directors,
Kabra Commercial Limited
2, Brabourne Road,
Kolkata – 700001

14.02.2018

Dear sir ,


We have reviewed the accompanying Statement of Unaudited financial results of Kabra Commercial Limited for the period ended 31st December, 2017. 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)