

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, 2019

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, 2018, along with Limited Review Report thereon.**

Scrip Code - 539393

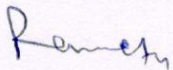
Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (hereinafter referred as Listing Regulations) we enclose herewith the unaudited standalone financial results of the Company for the quarter / nine months ended 31st December, 2018 as approved by the Board of Directors at its meeting held today i.e. 14th February, 2019 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 3:55 P.M.

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 AND NINE MONTHS ENDED 31ST DECEMBER, 2018.

PART I		(Rs in Lacs)					
Sl.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2018 (Unaudited)	30.09.2018 (Unaudited)	31.12.2017 (Unaudited)	31.12.2018 (Unaudited)	31.12.2017 (Unaudited)	31.03.2018 (Audited)
1	Income from operations						
	(a) Revenue from operations	450.18	189.55	312.86	840.39	1364.80	1643.17
	(b) Other Income	6.22	5.73	2.66	15.75	71.73	78.22
	Total income from operations (net)	456.40	195.28	315.52	856.14	1436.53	1721.39
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	689.08	689.08
	(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	430.70	156.90	282.65	765.39	546.65	802.70
	(e) Employee benefits expenses	2.67	3.81	2.88	8.93	8.02	11.13
	(f) Finance Cost	18.55	18.30	15.41	54.86	53.77	75.66
	(f) Depreciation and amortization expenses	0.36	0.39	0.30	1.08	1.25	2.14
	(g) Other expenses	3.79	5.29	-0.57	11.13	19.00	18.17
	Total expenses	456.07	184.69	300.67	841.39	1317.77	1598.88
3	Total profit before exceptional items and tax	0.33	10.59	14.85	14.75	118.76	122.51
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Total profit before tax	0.33	10.59	14.85	14.75	118.76	122.51
6	Tax expense:						
7	Current Tax	-0.51	1.80	4.27	1.99	23.35	24.12
8	Deferred Tax	0.00	0.00	-	0.00	0.00	-0.02
9	Total Tax Expense	-0.51	1.80	4.27	1.99	23.35	24.10
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	0.84	8.79	10.58	12.76	95.41	98.41
12	Profit (Loss) from discontinued operations before tax	0	0	0	0	0	0.00
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	0.84	8.79	10.58	12.76	95.41	98.41
17	Other comprehensive income net of taxes	0	0	0	0	0	0
18	Total Comprehensive Income for the period	0.84	8.79	10.58	12.76	95.41	98.41
19	Paid-up equity share capital (Face Value Rs. 10/- each)	294.00	294.00	294.00	294.00	294.00	294.00
	Reserve excluding Revaluation Reserve as per Balance Sheet of previous accounting year	0.00	0.00	0.00	0.00	0.00	782.21
21.1	Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	0.03	0.30	0.36	0.43	3.24	3.35
	(b) Diluted	0.03	0.30	0.36	0.43	3.24	3.35
21.2	Earnings per share (after extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	0.03	0.30	0.36	0.43	3.24	3.35
	(b) Diluted	0.03	0.30	0.36	0.43	3.24	3.35



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UNAUDITED SEGMENT WISE REVENUE, RESULTS & CAPITAL EMPLOYED FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2018

Sl. No	(Rs. In lacs) Particulars	Standalone					
		Quarter Ended			Nine months ended		Year Ended
		31.12.2018	30.09.2018	31.12.2017	31.12.2018	31.12.2017	31.03.2018
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	SEGMENT REVENUE						
	A.Coal Trading & Service/Commission	450.18	189.55	310.14	840.39	1364.80	1643.17
	B.Investment & Finance	6.22	5.13	3.71	13.44	66.73	68.82
	C. Unallocated	-	0.60	1.67	2.31	5.00	9.40
	Total	456.40	195.28	315.52	856.14	1436.53	1721.39
2	SEGMENT RESULT						
	(Profit before Tax & Int. from each segment)						
	A.Coal Trading & Ser/Comm.	19.49	32.64	34.89	75.00	125.10	151.38
	B.Investment & Finance	6.20	4.93	3.66	13.22	66.31	68.82
	C.Unallotted Income	-	0.60	1.67	2.31	5.00	9.40
	Total	25.69	38.17	40.22	90.53	196.41	229.60
	Less: i) Interest	18.55	18.30	15.41	54.86	53.77	75.65
	ii) Other un-allocable expenditure	6.81	9.28	9.96	20.92	23.88	31.44
	Total Profit before Tax	0.33	10.59	14.85	14.75	118.76	122.51
3	CAPITAL EMPLOYED :						
	(Segment Assets- Segment Liabilities)						
	A.Coal Trading & Ser/Comm.	858.91	732.68	896.44	858.91	896.44	724.45
	B.Investment & Finance	182.92	188.05	163.12	182.92	163.12	165.66
	C.Others- Unallocable	102.93	222.42	95.78	102.93	95.78	243.56
	Total	1144.76	1143.15	1155.34	1144.76	1155.34	1133.67

- 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, 2019.
 - 2) Segment Report as at 31-12-2018 is attached.
 - 3) Deferred Tax will be provided at the time of finalisation of accounts.
 - 4) Depreciation has been provided as per Section - II of the Companies Act, 2013.
 - 5) There is no investors complaint during the quarter ended 31-12-2018.
 - 6) Figure has been regrouped & reclassify wherever necessary.
 - 7) 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 - 2019

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

For KABRA COMMERCIAL LTD.

(Signature)

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 **31st December, 2018**. 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, 2019

For S.C. SONI & CO.
Chartered Accountants


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

E-mail : scsoni@rediffmail.com