

# 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](mailto:contact@kcl.net.in) website : [www.kcl.net.in](http://www.kcl.net.in)

February 14, 2023

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

Dear Sir,

Re : Regulation 30 read with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Sub : Outcome of Board Meeting dated 14<sup>th</sup> February, 2023

In accordance with the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that a meeting of the Board of Directors of Kabra Commercial Limited was held on Tuesday 14<sup>th</sup> February, 2023 which commenced at 2:30 p.m. and concluded at 3:50 p.m., has inter alia transacted and approved the following business:

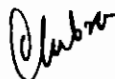
- (1) Unaudited Standalone Financial Results of the Company, for the Quarter and Nine Months ended 31<sup>st</sup> December, 2022;
- (2) Unaudited Standalone Segment-wise Revenue, Results, Assets and Liabilities of the Company, for the Quarter and Nine Months ended 31<sup>st</sup> December, 2022; and
- (3) Limited Review Reports from the Statutory Auditors, Messrs Ranjit Jain & Co., on the aforesaid Standalone Financial Results.

Request you to take the same on record and acknowledge the receipt.

Thanking you,

Yours faithfully

For KABRA COMMERCIAL LIMITED



[CHANDRA PRAKASSH KABRA]  
DIRECTOR  
DIN : 00338838

# KABRA COMMERCIAL LIMITED

(CIN : L67120WB1982PLC035410)

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

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

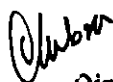
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## STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2022.

(Rs in Lacs)

Sl.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Income from operations</b>						
	(a) Revenue from operations	244.29	391.04	300.17	939.23	887.28	1370.46
	(b) Other Income	37.66	13.71	35.53	121.74	61.99	84.88
	<b>Total income from operations ( net )</b>	<b>281.95</b>	<b>404.75</b>	<b>335.70</b>	<b>1060.97</b>	<b>949.27</b>	<b>1455.34</b>
2	<b>Expenses :</b>						
	(a) Transportation & Direct Expenses	210.64	336.19	283.97	828.33	812.67	1249.97
	(b) Employee benefits expenses	3.38	5.23	5.91	12.43	12.94	18.50
	(c) Finance Cost	17.81	18.26	20.26	54.77	58.05	76.79
	(d) Depreciation and amortization expenses	0.94	0.94	0.26	2.82	0.77	1.04
	(e) Other expenses	3.73	6.71	5.33	16.05	21.46	28.32
	<b>Total expenses</b>	<b>236.50</b>	<b>367.33</b>	<b>315.73</b>	<b>914.40</b>	<b>905.89</b>	<b>1374.62</b>
3	<b>Profit / (Loss) before tax (1-2)</b>	<b>45.45</b>	<b>37.42</b>	<b>19.97</b>	<b>146.57</b>	<b>43.38</b>	<b>80.72</b>
4	<b>Tax expense:</b>						
	(a) Current Tax	12.92	0.00	1.54	22.86	6.77	14.60
	(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	-0.96
	<b>Total Tax Expense</b>	<b>12.92</b>	<b>0.00</b>	<b>1.54</b>	<b>22.86</b>	<b>6.77</b>	<b>13.64</b>
5	<b>Profit / (Loss) for the period (3-4)</b>	<b>32.53</b>	<b>37.42</b>	<b>18.43</b>	<b>123.71</b>	<b>36.61</b>	<b>67.08</b>
6	<b>Other comprehensive income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	A (i) items that will not be reclassified to profit or loss						
	(ii) Income tax relating to items that will not be reclassified to profit or loss						
	B (i) items that will be reclassified to profit or loss						
	(ii) Income tax relating to items that will be reclassified to profit or loss						
7	<b>Total Comprehensive Income ( 5+ 6 )</b>	<b>32.53</b>	<b>37.42</b>	<b>18.43</b>	<b>123.71</b>	<b>36.61</b>	<b>67.08</b>
8	<b>Paid-up equity share capital (Face Value Rs. 10/- each)</b>	<b>294.00</b>	<b>294.00</b>	<b>294.00</b>	<b>294.00</b>	<b>294.00</b>	<b>294.00</b>
9	<b>Other Equity</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1015.70</b>
10	<b>Earnings per share (of Rs. 10/- each ) (not annualised )</b>						
	(a) Basic ( Rs. )	1.11	1.28	0.62	4.21	1.24	2.28
	(b) Diluted ( Rs. )	1.11	1.28	0.62	4.21	1.24	2.28

For KABRA COMMERCIAL LTD.



Director

# KABRA COMMERCIAL LIMITED

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

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

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## UNAUDITED STANDALONE SEGMENT WISE REVENUE, RESULTS, ASSETS & LIABILITIES FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2022

(Rs. In lacs)

Sl. No	Particulars	Standalone					
		Quarter Ended			Nine months ended		Year Ended
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>SEGMENT REVENUE</b>						
	A.Coal Trading & Service/Commission	244.29	391.04	300.17	939.23	887.28	1370.46
	B.Investment & Finance	35.08	12.97	34.47	117.51	57.88	78.66
	C. Unallocated	2.58	0.74	1.05	4.23	4.12	6.22
	<b>Total Segment Revenue ( A+B+C )</b>	<b>281.95</b>	<b>404.75</b>	<b>335.69</b>	<b>1060.97</b>	<b>949.28</b>	<b>1455.34</b>
	<b>Less : Inter segment revenue</b>	<b>37.66</b>	<b>13.71</b>	<b>35.52</b>	<b>121.74</b>	<b>61.98</b>	<b>84.88</b>
	<b>Revenue from operations</b>	<b>244.29</b>	<b>391.04</b>	<b>300.17</b>	<b>939.23</b>	<b>887.28</b>	<b>1370.46</b>
2	<b>SEGMENT RESULT</b>						
	A. Coal Trading & Service/Commission	33.70	54.80	16.20	110.90	74.61	120.49
	B. Investment & Finance	34.14	12.63	32.79	115.37	48.50	66.94
	C. Unallocated Income	2.58	0.74	1.05	4.23	4.12	6.21
	<b>Total Profit Before Tax</b>	<b>70.42</b>	<b>68.17</b>	<b>50.04</b>	<b>230.50</b>	<b>127.23</b>	<b>193.64</b>
	<b>Less: i) Finance Cost</b>	<b>17.81</b>	<b>18.26</b>	<b>20.25</b>	<b>54.77</b>	<b>58.04</b>	<b>76.79</b>
	ii) Other un-allocable expenditure net off			9.82	29.16	25.81	36.13
	<b>Unallocable Income</b>	<b>7.16</b>	<b>12.49</b>				
	<b>Total Profit / ( Loss ) before Tax</b>	<b>45.45</b>	<b>37.42</b>	<b>19.97</b>	<b>146.57</b>	<b>43.38</b>	<b>80.72</b>
3	<b>SEGMENT ASSETS</b>						
	A.Coal Trading & Service/Commission	2013.81	2019.27	1990.97	2013.81	1990.97	1981.38
	B.Investment & Finance	502.42	402.75	352.26	502.42	352.26	343.69
	C.Others - Unallocable	90.38	430.02	108.33	90.38	108.33	129.25
	<b>Total Assets</b>	<b>2606.61</b>	<b>2852.04</b>	<b>2451.56</b>	<b>2606.61</b>	<b>2451.56</b>	<b>2454.32</b>
4	<b>SEGMENT LIABILITIES</b>						
	A.Coal Trading & Service/Commission	1075.42	1362.20	1102.76	1075.42	1102.76	1042.10
	B.Investment & Finance	0.00	0.00	0.69	0.00	0.69	23.30
	C.Others - Unallocable	33.14	37.17	17.62	33.14	17.62	35.66
	<b>Total Liabilities</b>	<b>1108.56</b>	<b>1399.37</b>	<b>1121.07</b>	<b>1108.56</b>	<b>1121.07</b>	<b>1101.06</b>

### Note :

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14.02.2023.
- Segment Report as at 31.12.2022 is attached.
- There is no investor complaint pending during the quarter ended 31.12.2022
- Depreciation has been provided as per Schedule II of the Companies Act, 2013.
- Figure has been regrouped, rearranged & reclassify wherever found necessary
- The Limited Review of these results has been done by the Statutory Auditors
- The figure of the last quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the current financial year.

Place : Kolkata

Date : 14.02.2023

For Kabra Commercial Limited

Ramawtar Kabra

Director

DIN : 00341280

For KABRA COMMERCIAL LTD.

*Chandra*  
Director

**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 AND NINE MONTHS ENDED 31ST DECEMBER, 2022**

S.No.	Particulars	Rs. in Lacs					
		Standalone					
		Quarter Ended			Nine Months Ended		Year Ended
		31.12.2022 (Unaudited)	30.09.2022 (Unaudited)	31.12.2021 (Unaudited)	31.12.2022 (Unaudited)	31.12.2021 (Unaudited)	31.03.2022 (Audited)
1	Total income from operations	281.95	404.75	335.70	1060.97	949.27	1455.34
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	45.45	37.42	19.97	146.57	43.38	80.72
3	Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	45.45	37.42	19.97	146.57	43.38	80.72
4	Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	32.53	37.42	18.43	123.71	36.61	67.08
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)	-	-	-	-	-	1015.70
8	Earnings Per Share (Face value of ₹ 10/- each)(not annualised)						
	a) Basic	1.11	1.28	0.62	4.21	1.24	2.28
	b) Diluted	1.11	1.28	0.62	4.21	1.24	2.28

**Notes:**

1 The Financial Results of the Company for the quarter and nine months ended 31st December, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 14th February, 2023 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 and nine months ended 31st December, 2022 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.kd.net.in](http://www.kd.net.in))

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

Place : Kolkata

Date : 14th February, 2023

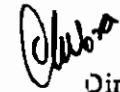
By order of the Board

Ramawtar Kabra

Director

DIN-00341280

For KABRA COMMERCIAL LTD.



Director



**Independent Auditor's Limited Review Report on the Quarterly and year to date 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 and nine month ended December 31st 2022 (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)

UDIN: 23062283BGXZDB8245



Place: Kolkata  
Date: 14.02.2023