

# 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)

October 30, 2021

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 30<sup>th</sup> October, 2021

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 Saturday 30<sup>th</sup> October, 2021, which commenced at 2:30 p.m. and concluded at 3:15 p.m., has inter alia transacted and approved the following business:

- (i) Unaudited Standalone Financial Results of the Company, for the Quarter and Six Months ended 30<sup>th</sup> September, 2021;
- (ii) Unaudited Standalone Segment-wise Revenue, Results, Assets and Liabilities of the Company, for the Quarter and Six Months ended 30<sup>th</sup> September, 2021;
- (iii) Unaudited Standalone Cash Flow Statement, for the Six Months ended 30<sup>th</sup> September, 2021;
- (iv) Unaudited Standalone Balance Sheet, as at 30<sup>th</sup> September, 2021; and
- (v) 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

Email : contact@kcl.net.in Website : www.kcl.net.in

## STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2021

PART I		(Rs in Lacs)					
Sl.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	30.09.2020 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)	31.03.2021 (Audited)
1	<b>Income from operations</b>						
	(a) Revenue from operations	268.21	318.90	170.56	587.11	319.38	879.51
	(b) Other Income	(4.41)	30.87	11.69	26.46	14.89	88.04
	<b>Total Income from operations (net)</b>	<b>263.80</b>	<b>349.77</b>	<b>182.25</b>	<b>613.57</b>	<b>334.27</b>	<b>967.55</b>
2	<b>Expenses :</b>						
	(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	0.00
	(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	238.45	290.25	143.88	528.70	252.86	755.89
	(e) Employee benefits expenses	4.06	2.97	10.65	7.03	21.16	40.15
	(f) Finance Cost	19.35	18.44	18.55	37.79	34.45	64.88
	(f) Depreciation and amortization expenses	0.25	0.26	0.13	0.51	0.25	0.62
	(g) Other expenses	9.20	6.93	4.65	16.13	6.23	34.88
	<b>Total expenses</b>	<b>271.31</b>	<b>318.85</b>	<b>177.86</b>	<b>590.16</b>	<b>314.95</b>	<b>896.42</b>
3	<b>Total profit before exceptional items and tax</b>	<b>(7.51)</b>	<b>30.92</b>	<b>4.39</b>	<b>23.41</b>	<b>19.32</b>	<b>71.13</b>
4	Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
5	<b>Total profit before tax</b>	<b>(7.51)</b>	<b>30.92</b>	<b>4.39</b>	<b>23.41</b>	<b>19.32</b>	<b>71.13</b>
6	Tax expense:						
7	Current Tax	(1.07)	6.30	0.28	5.23	2.79	10.78
8	Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.06
9	<b>Total Tax Expense</b>	<b>(1.07)</b>	<b>6.30</b>	<b>0.28</b>	<b>5.23</b>	<b>2.79</b>	<b>10.84</b>
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	<b>Net Profit / Loss for the period from continuing operations</b>	<b>(6.44)</b>	<b>24.62</b>	<b>4.11</b>	<b>18.18</b>	<b>16.53</b>	<b>60.29</b>
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	<b>Net Profit / (Loss) from discontinued operations after tax</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
15	Share of profit / (loss) of associates and joint ventures accounted for using equity method	0	0	0	0	0	0
16	<b>Total profit / (loss) for period</b>	<b>(6.44)</b>	<b>24.62</b>	<b>4.11</b>	<b>18.18</b>	<b>16.53</b>	<b>60.29</b>
17	Other comprehensive income net of taxes	0	0	0	0	0	0
18	<b>Total Comprehensive Income for the period</b>	<b>(6.44)</b>	<b>24.62</b>	<b>4.11</b>	<b>18.18</b>	<b>16.53</b>	<b>60.29</b>
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	992.65
21.1	<b>Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):</b>						
	(a) Basic	(0.21)	0.83	0.14	0.62	0.56	2.05
	(b) Diluted	(0.21)	0.83	0.14	0.62	0.56	2.05
21.2	<b>Earnings per share (after extraordinary items) (of Rs. 10/- each) (not annualised):</b>						
	(a) Basic	(0.21)	0.83	0.14	0.62	0.56	2.05
	(b) Diluted	(0.21)	0.83	0.14	0.62	0.56	2.05

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

Sl. No	Particulars	Standalone					
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	30.09.2020 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)	31.03.2021 (Audited)
1	<b>SEGMENT REVENUE</b>						
	A.Coal Trading & Service/Commission	268.21	318.90	170.56	587.11	319.38	879.52
	B.Investment & Finance & Rent	(6.61)	30.00	11.69	23.39	13.46	83.15
	C. Unallocated	2.20	0.87	0.00	3.07	1.43	4.88
	<b>Total</b>	<b>263.80</b>	<b>349.77</b>	<b>182.25</b>	<b>613.57</b>	<b>334.27</b>	<b>967.55</b>
2	<b>SEGMENT RESULT</b>						
	(Profit before Tax & Int. from each segment)						
	A.Coal Trading & Service/Commission	29.76	28.65	26.68	58.41	66.52	123.63
	B.Investment & Finance & Rent	(9.15)	24.86	11.07	15.71	12.84	83.15
	C.Unallotted Income	2.20	0.87	0.00	3.07	1.43	4.88
	<b>Total</b>	<b>22.81</b>	<b>54.38</b>	<b>37.75</b>	<b>77.19</b>	<b>80.79</b>	<b>211.66</b>
	Less: i) Interest	19.35	18.44	18.55	37.79	34.45	64.88
	ii) Other un-allocable expenditure	10.97	5.02	14.81	15.99	27.02	75.65
	<b>Total Profit before Tax</b>	<b>(7.51)</b>	<b>30.92</b>	<b>4.39</b>	<b>23.41</b>	<b>19.32</b>	<b>71.13</b>
3	<b>SEGMENT ASSETS</b>						
	A.Coal Trading & Service/Commission	2004.08	1938.17	1989.34	2004.08	1989.34	2005.70
	B.Investment & Finance & Rent	292.69	287.17	174.39	292.69	174.39	216.72
	C.Others - Unallocable	100.43	127.43	106.08	100.43	106.08	120.88
	<b>Total</b>	<b>2397.20</b>	<b>2352.77</b>	<b>2269.81</b>	<b>2397.20</b>	<b>2269.81</b>	<b>2343.30</b>
4	<b>SEGMENT LIABILITIES</b>						
	A.Coal Trading & Service/Commission	1052.77	996.95	996.26	1052.77	996.26	1006.42
	B.Investment & Finance & Rent	15.73	0.00	2.01	15.73	2.01	0.00
	C.Others - Unallocable	17.42	39.18	23.59	17.42	23.59	48.23
	<b>Total</b>	<b>1085.92</b>	<b>1036.13</b>	<b>1021.86</b>	<b>1085.92</b>	<b>1021.86</b>	<b>1056.65</b>

**For KABRA COMMERCIAL LTD.**

*(Signature)*  
Director



# KABRA COMMERCIAL LIMITED

(CIN : L67120WB1982PLC035410)

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Phone No. 2225-4056, Fax : 91-33-22263461

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## STATEMENT OF ASSETS & LIABILITIES

Sl. No	(Rs. In lacs) Particulars	Half Year Ended 30.09.2021 Unaudited	Financial Year Ended 31.03.2021 Audited
	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	Property, plant and equipment	47.56	49.45
	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
	<b>Non-current financial assets</b>		
	Non-current investments	292.69	216.72
	Trade receivables, non-current	0.00	0.00
	Loans, non-current	1.21	1.21
	Other non-current financial assets	0.00	0.00
	<b>Total non-current financial assets</b>	<b>293.90</b>	<b>217.93</b>
	Deferred tax assets (net)	0.00	0.00
	Other non-current assets	0.00	0.00
	<b>Total non-current assets</b>	<b>341.46</b>	<b>267.38</b>
2	<b>Current assets</b>		
	Inventories	0.00	0.00
	<b>Current financial assets</b>		
	Current investments	0.00	0.00
	Trade receivables, current	393.85	423.94
	Cash and cash equivalents	1313.79	1312.55
	Bank balance other than cash and cash equivalents		
	Loans, current	41.51	60.45
	Other current financial assets	0.00	0.00
	<b>Total current financial assets</b>	<b>1749.15</b>	<b>1796.94</b>
	Current tax assets (net)	0.00	0.00
	Other current assets	306.59	278.98
	<b>Total current assets</b>	<b>2055.74</b>	<b>2075.92</b>
3	Non-current assets classified as held for sale	0.00	0.00
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00	0.00
	<b>Total assets</b>	<b>2397.20</b>	<b>2343.30</b>
	<b>Equity and Liabilities</b>		
1	<b>Equity</b>		
	<b>Equity attributable to owners of parent</b>		
	Equity share capital	294.00	294.00
	Other equity	1017.28	992.65
	<b>Total equity attributable to owners of parent</b>	<b>1311.28</b>	<b>1286.65</b>
	Non-controlling interest	0.00	0.00
	<b>Total equity</b>	<b>1311.28</b>	<b>1286.65</b>
2	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	<b>Non-current financial liabilities</b>		
	Borrowings, non-current	0.00	0.00
	Trade payables, non-current	0.00	0.00
	Other non-current financial liabilities	0.00	0.00
	<b>Total non-current financial liabilities</b>	<b>0.00</b>	<b>0.00</b>
	Provisions, non-current	0.00	0.00
	Deferred tax liabilities (net)	0.80	0.79
	Deferred government grants, Non-current	0.00	0.00
	Other non-current liabilities	0.00	0.00
	<b>Total non-current liabilities</b>	<b>0.80</b>	<b>0.79</b>
	<b>Current liabilities</b>		
	<b>Current financial liabilities</b>		
	Borrowings, current	985.76	892.56
	Trade payables, current	67.01	115.86
	Other current financial liabilities	0.00	0.00
	<b>Total current financial liabilities</b>	<b>1052.77</b>	<b>1008.42</b>
	Other current liabilities	21.35	18.30
	Provisions, current	11.00	29.14
	Current tax liabilities (Net)	0.00	0.00
	Deferred governments grants, current	0.00	0.00
	<b>Total current liabilities</b>	<b>1085.12</b>	<b>1055.86</b>
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
	<b>Total liabilities</b>	<b>1085.92</b>	<b>1056.65</b>
	<b>Total equity and liabilities</b>	<b>2397.20</b>	<b>2343.30</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 30.10.2021.
- 2) Segment Report as at 30.09.2021 is attached.
- 3) There is no investor complaint pending during the quarter ended 30.09.2021
- 4) Depreciation has been provided as per Schedule II of the Companies Act, 2013.
- 5) Figure has been regrouped, rearranged & reclassify wherever found necessary.
- 6) The Limited Review of these results has been done by the Statutory Auditor of the Company.
- 7) 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 first quarter of the current financial year.

Place : Kolkata  
Date : 30.10.2021

For Kabra Commercial Limited  
Chandra Prakash Kabra  
Director  
(DIN : 00338638)

For KABRA COMMERCIAL LTD.

*Chandra Prakash Kabra*  
Director



**Cash Flow Statement prepared pursuant to the Listing Agreement with  
the Stock Exchange for the quarter ended 30th September 2021**

(Amount in Lacs)

Particulars	Half Year Ended	Half Year Ended
	30th September 2021 ( Unaudited )	30th September 2020 ( Unaudited )
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net Profit as per Profit & Loss A/C	23.41	19.33
Adjustments for:		
i) Dividend Received	(5.88)	(3.84)
ii) Rent received	-	(1.80)
iii) Interest received	(52.01)	(50.59)
iv) Interest paid	37.79	34.39
v) Profit/Loss on sale of share	(6.65)	(6.98)
vi) Depreciation	0.51	0.25
<b>Operating Profit before change in working capital</b>	<b>(2.83)</b>	<b>(9.24)</b>
Decrease / (Increase) In Loans	-	(41.08)
Decrease / (Increase) in Trade Receivable	30.09	66.68
Decrease / (Increase) In Other Deposits	-	-
Decrease / (Increase) Other Financial Current Assets	18.94	(40.41)
Decrease / (Increase) Current Financial Liabilities	93.20	-
Decrease / (Increase) Other Current Assets	(27.61)	37.41
Increase / (Decrease) Other Current Liabilities	3.05	(0.69)
Increase / (Decrease) Trade Payables	(48.85)	(148.90)
<b>Profit Before Tax / Cash Generated from Operation</b>	<b>65.99</b>	<b>(54.07)</b>
Less: Tax Paid	(17.42)	(4.85)
<b>Income Generated from Operating Activities:</b>	<b>48.57</b>	<b>(58.92)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Profit/Loss on sale of Shares	6.65	6.98
Purchase/ Sale of Investments	(75.97)	(24.77)
Dividend Received	5.88	3.84
Interest Received	52.01	50.59
Sales of Property, Plant & Equipment	1.89	-
Rent Received	-	1.8
<b>Income Generated from Investing Activities:</b>	<b>(9.54)</b>	<b>38.44</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Loan Given/ Recovered	-	-
Loan Taken /Repaid	-	57.57
Interest Paid	(37.79)	(34.39)
<b>Income Generated from Financing Activities:</b>	<b>(37.79)</b>	<b>23.18</b>
<b>Net Increase in Cash &amp; Cash equivalents(A+B+C)</b>	<b>1.24</b>	<b>2.70</b>
Cash and Cash equivalents(Opening)	1,312.55	1,312.32
Cash and Cash equivalents(Closing)	1,313.79	1,315.02
<b>Net Increase in Cash &amp; Cash Equivalents</b>	<b>1.24</b>	<b>2.70</b>

**Notes :**  
1. Although investing activities attract tax on income arising out of these activities for the purpose of Cash Flow, entire tax payment has been considered as part of operative activities only.  
2. Figure of the previous year have been regrouped, rearranged and reclassified wherever found necessary.

Signed in terms of our audit report of even date.

For Ranjit Jain & CO  
CHARTERED ACCOUNTANTS  
FRN-322505E

For and on Behalf of Directors

**For KABRA COMMERCIAL LTD.**

CA ALOK JAIN  
PARTNER  
Membership No.062283



*[Signature]*  
Director

Place : Kolkata  
Dated: 30-10-2021

## KABRA COMMERCIAL LIMITED

Registered Office : 2, Brabourne Road, 4th floor, Kolkata 700 001,  
Phone No. 2225-4058, Fax No. 22263461, Email: [contact@kcl.net.in](mailto:contact@kcl.net.in) Web site: [www.kcl.net.in](http://www.kcl.net.in)  
Corporate Identity Number (CIN) L67120WB1982PLC035410

### EXTRACT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2021

S.No	Particulars	₹					
		Rs. in Lacs					
		Quarter Ended			Half Yearly		Year Ended
		30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	30.09.2020 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)	31.03.2021 (Audited)
1	Total Income from operations	263.8	349.77	182.25	613.57	334.27	967.55
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	-7.51	30.92	4.39	23.41	19.32	71.13
3	Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	-7.51	30.92	4.39	23.41	19.32	71.13
4	Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	-6.44	24.62	4.11	18.18	16.53	60.29
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)	-	-	-	-	-	-
8	Earnings Per Share (Face value of ` 10/- each)(not annualised)						
	a)Basic	-0.21	0.83	0.14	0.62	0.56	2.05
	b)Diluted	-0.21	0.83	0.14	0.62	0.56	2.05

**Notes:**

1. The Financial Results of the Company for the quarter ended 30th September, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 30th October, 2021 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, 2021 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 : 30th October, 2021

By order of the Board  
Chandra Prakash Kabra  
Director  
DIN-00338838

For KABRA COMMERCIAL LTD.

*Chandra Prakash Kabra*  
Director





**AUDITOR'S LIMITED REVIEW REPORT FOR KABRA COMMERCIAL LIMITED**

Review Report to,  
**KABRA COMMERCIAL LIMITED,**  
2, Brabourne Road, Kolkata- 700001

We have reviewed the accompanying statement of unaudited financial results of **KABRA COMMERCIAL LIMITED** for the period ended September 30, 2021. 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 reviews.

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. 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 provides 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 Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of this matter.

For Ranjit Jain & Co.  
Chartered Accountants  
FRN.322505E



*Alok Jain*

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

UDIN: 210 62283AAAAMP9396

Place: Kolkata  
Date: 30.10.2021