

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

UNAUDITED FINANCIAL RESULT (Provisional) FOR THE QUARTER ENDED 30TH JUNE, 2014					
PART I				(Rs in Lacs)	
Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2014	31.03.2014	30.06.2013	31.03.2014
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Income from operations				
	(a) Net Sales / Income from operations	146.25	773.69	379.26	1711.46
	(b) Other operating Income	0.00	0.00	0.00	5.82
	Total income from operations (net)	146.25	773.69	379.26	1717.28
2	Expenses :				
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00
	(b) Purchases of Stock-in-Trade	101.40	641.20	203.35	1199.06
	(c) Transportation	32.16	79.66	54.77	208.61
	(d) Employee benefits expenses	6.30	6.92	6.54	28.67
	(e) Bad Debts Written-off	0.00	1.17	0.00	144.41
	(f) Depreciation and amortization expenses	0.44	0.25	0.24	0.97
	(g) Other expenses	4.77	1.96	3.40	39.61
	Total expenses	145.07	731.16	268.30	1621.33
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1 - 2)	1.18	42.53	110.96	95.95
4	Other income	28.07	32.78	31.19	135.34
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	29.25	75.31	142.15	231.29
6	Finance costs	38.08	78.33	41.91	195.51
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)	(8.83)	(3.02)	100.24	35.78
8	Exceptional Items	-	-	-	-
9	Profit / (Loss) from ordinary activities before tax (7 + 8)	(8.83)	(3.02)	100.24	35.78
10	Tax expense:	0.00	0.55	18.80	4.88
11	Net Profit / (Loss) from ordinary activities after tax (9 + 10)	(8.83)	(2.48)	81.44	30.90
12	Extraordinary items	-	-	-	-
13	Net Profit / (Loss) after tax for the period (11 + 12)	(8.83)	(2.48)	81.44	30.90
14	Paid-up equity share capital (Face Value of the Share shall be indicated)	294.00	294.00	294.00	294.00
15	Reserve excluding Revaluation Reserve as per Balance Sheet of previous accounting year	-	-	-	557.05
16	Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):				
	(a) Basic & Diluted	(0.30)	(0.09)	2.77	1.05
PART II				(Rs in Lacs)	
Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2014	31.03.2014	30.06.2013	31.03.2014
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
A	PARTICULARS OF SHAREHOLDING				
1	Public shareholding				
	-- Number of Shares	11055.75	11055.75	11055.75	11055.75
	-- Percentage of shares (as a % of the	37.60	37.60	37.60	37.60
2	Promoters and Promoter Group Shareholding				
	a) Pledged / Encumbered				
	-- Number of Shares				
	-- Percentage of shares (as a % of the total shareholding of the promoter and promoter group)				
	-- Percentage of shares (as a % of the total share capital of the company)				
	b) Non - encumbered				
	-- Number of Shares	1834425	1834425	1834425	1834425
	-- Percentage of shares (as a % of the total shareholding of the promoter and promoter group)	100	100	100	100
	-- Percentage of shares (as a % of the total share capital of the company)	62.40	62.40	62.40	62.40
Particulars				3 months ended 30.06.2013	
B	INVESTOR COMPLAINTS				
	Pending at the beginning of the quarter				N i l
	Received during the quarter				N i l
	Disposed of during the quarter				N i l
	Remaining unresolved at the end of the quarter				N i l

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

Sl. No	(Rs. In lacs) Particulars	Quarter Ended		Year Ended	
		30.06.2014	31.03.2014	30.06.2013	31.03.2014
		Unaudited	Audited	Unaudited	Audited
1	SEGMENT REVENUE				
	A.Coal Trading & Service/Commissioning	169.86	803.08	407.98	1835.73
	B.Investment & Finance	3.42	2.48	1.58	13.29
	C. Unallocated	1.04	0.90	0.90	3.59
	Total	174.32	806.46	410.46	1852.61
2	SEGMENT RESULT				
	(Profit before Tax & Int. from each segment)				
	A.Coal Trading & Ser/Comm.	(1.24)	165.41	108.19	444.76
	B.Investment & Finance	2.30	2.48	1.58	13.29
	Total	1.06	167.89	109.77	458.05
	Less: i) Interest	0.01	(68.16)	0.00	3.25
	ii) Other un-allocable expenditure	9.88	239.07	9.53	419.02
	Total Profit before Tax	8.83	(3.02)	100.24	35.78
3	CAPITAL EMPLOYED :				
	(Segment Assets- Segment Liabilities)				
	A.Coal Trading & Ser/Comm.	27.15	418.46	399.49	418.46
	B.Investment & Finance	306.29	306.09	309.23	306.09
	C.Others- Unallocable	508.19	66.50	214.53	66.5
	Total	841.63	851.05	923.25	851.05

Note :

- i) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their Meetings held on 14.08.2014
- ii) The limited review of these results has been done by the statutory Auditors of the Company
- iii) Pursuant to the Companies Act 2013 (the Act.) becoming effective from 1st April,2014 the Company has re-worked depreciation with reference to useful lives of fixed assets prescribed under Schedule-II to the Act. Due to this revision, depreciation is lower by 0.37 lacs for the quarter ended 30.06.2014.
- iii) Deferred Tax for the year will be provided at the time of finalisation of Audited Accounts.
- iv) Previous period figures have been re-grouped / recast, wherever necessary, to make them comparable.

Place : Kolkata
Date : 14.08.2014

By Order of the Board
For Kabra Commercial Ltd.,
R. K. Kabra
Managing Director

S. C. Soni & Co.

Chartered Accountants

Office : 2230-2715

2230-6053

Resi : 2479-5128

Mobile : 9339702715

9, INDIA EXCHANGE PLACE

5TH FLOOR, ROOM NO. 7

KOLKATA - 700 001

14.08.2014

The Directors,

Kabra Commercial Limited

2, Brabourne Road,

Kolkata – 700001

Dear sir ,

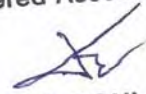
We have reviewed the accompanying Statement of Unaudited financial results of Kabra Commercial Limited for the period ended 30th June, 2014. This statement is the responsibility of the Company's Management.

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)