

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

UNAUDITED FINANCIAL RESULT (Provisional) FOR THE QUARTER ENDED 30TH SEPTEMBER, 2012

PART I							(Rs in Lacs)
Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2012	30.06.2012	30.09.2011	30.09.2012	30.09.2011	31.03.2012
		(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Audited)
1	Income from operations						
	(a) Net Sales / Income from operations	511.18	731.04	240.10	1242.22	682.84	2428.97
	(b) Other operating Income	8.12	33.11	2.10	41.23	5.08	7.90
	Total income from operations (net)	519.30	764.15	242.20	1283.45	687.92	2436.87
2	Expenses :						
	(a) Cost of materials consumed	476.25	699.49	225.40	1175.74	601.73	2234.74
	(b) Purchases of Stock-in-Trade		-	-			-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade		-	-			-
	(d) Employee benefits expenses	6.80	6.81	6.48	13.61	8.21	30.07
	(e) Depreciation and amortization expenses	0.29	0.28	0.32	0.57	0.65	1.32
	(f) Other expenses	9.30	31.54	45.90	40.84	98.28	20.08
	Total expenses	492.64	738.12	278.10	1230.76	708.87	2286.21
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1 - 2)	26.66	26.03	(35.90)	52.69	(20.95)	150.66
4	Other income	40.20	26.01	45.22	66.21	78.83	134.31
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	66.86	52.04	9.32	118.90	57.88	284.97
6	Finance costs	61.78	40.46	23.71	102.24	46.68	272.34
	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)	5.08	11.58	(14.39)	16.66	11.20	12.63
8	Exceptional items	-	-	-	-	-	-
9	Profit / (Loss) from ordinary activities before tax (7 + 8)	5.08	11.58	(14.39)	16.66	11.20	12.63
10	Tax expense:	(0.72)	2.00	(4.22)	1.28	0.21	0.38
11	Net Profit / (Loss) from ordinary activities after tax (9 + 10)	5.80	9.58	(10.17)	15.38	10.99	12.25
12	Extraordinary items	-	-	-	-	-	-
13	Net Profit / (Loss) after tax for the period (11 + 12)	5.80	9.58	(10.17)	15.38	10.99	12.25
14	Paid-up equity share capital (Face Value of the Share shall be indicated)	294.00	294.00	294.00	294.00	294.00	294.00
15	Reserve excluding Revaluation Reserve as per Balance Sheet of previous accounting year						421.31
16	Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic & Diluted	0.19	0.33	(0.35)	0.52	0.37	0.41

PART II							(Rs in Lacs)
Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2012	30.06.2012	30.09.2011	30.09.2012	30.09.2011	31.03.2012
		(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Audited)
PARTICULARS OF SHAREHOLDING							
1	Public shareholding						
	-- Number of Shares	11055.75	11055.75	11055.75	11055.75	11055.75	11055.75
	-- Percentage of shares (as a % of the	37.60	37.60	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	1834425	1834425
	-- Percentage of shares (as a % of the total shareholding of the promoter and promoter group)	100	100	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	62.40	62.40
Particulars							3 months ended 30.09.2012
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)	Quarter Ended			Half Year Ended		Year Ended
		30.09.2012	30.06.2012	30.09.2011	30.09.2012	30.09.2011	31.03.2012
		Unaudited	Unaudited	Audited	Unaudited	Unaudited	Audited
1	SEGMENT REVENUE						
	A.Coal/Coke/Sulphure Trading & Service/ Commissioning & Service/Commission	550.97	788.77	271.44	1339.74	743.88	2550.36
	B.Investment & Finance	8.54	1.39	15.98	9.93	22.87	19.90
	C. Unallocated						0.92
	Total	559.51	790.16	287.42	1349.67	766.75	2571.18
2	SEGMENT RESULT						
	(Profit before Tax & Int. from each segment)						
	A.Coal/Coke/Sulp.Trading & Ser/Comm.	28.27	39.23	9.62	67.50	60.35	141.82
	B.Investment & Finance	8.54	1.39	16.12	9.93	22.86	19.87
	Total	36.81	40.62	25.74	77.43	83.21	161.69
	Less: i) Interest	21.18	17.82	23.71	39.00	46.68	54.36
	ii) Other un-allocable expenditure	10.55	11.22	16.42	21.77	25.33	94.70
	Total Profit before Tax	5.08	11.58	(14.39)	16.66	11.20	12.63
3	CAPITAL EMPLOYED :						
	(Segment Assets- Segment Liabilities)						
	A.Coal/Coke/Sulp.Trading & Ser/Comm.	209.73	363.81	311.21	209.73	311.21	261.45
	B.Investment & Finance	308.99	308.99	309.07	308.99	309.07	308.06
	C.Others- Unallocable	292.47	134.32	177.20	292.47	177.2	227.05
	Total	811.19	807.12	797.48	811.19	797.48	796.56

STATEMENT OF ASSETS AND LIABILITIES

Sl. No	Particulars	Half Year Ended 30.09.2012 Unaudited	Financial Year Ended 31.03.2012 Audited
A	EQUITY AND LIABILITIES		
1)	Shareholders' funds		
	(a) Share capital	294.00	294.00
	(b) Reserves and surplus	517.19	502.56
	Sub-total - Shareholders' funds	811.19	796.56
2)	Non-current liabilities		
	(a) Long-term borrowings	124.37	128.65
	(b) Deferred tax liabilities (Net)	-	-
	(c) Other Long term liabilities	-	-
	(d) Long-term provisions	-	-
	Sub-total - Non-current liabilities	124.37	128.65
3)	Current liabilities		
	(a) Short-term borrowings	1843.10	1940.36
	(b) Trade payables	266.75	133.09
	(C) Other current liabilities	7.17	5.63
	(d) Short-term provisions	-	-
	Sub-total-current liabilities	2117.02	2079.08
	TOTAL - EQUITY AND LIABILITIES	3052.58	3004.29
B	ASSETS		
1)	Non-current assets		
	(a) Fixed assets	87.93	90.52
	(b) Goodwill on consolidation	-	-
	(c) Non-current investments	308.88	307.95
	(d) Deferred tax assets (net)	1.16	1.16
	(e) Long-term loans and advances	1.31	1.31
	(f) Other non-current assets	-	-
	Sub-total - Non-current assets	399.28	400.94
2)	Current assets		
	(a) Current investments	-	-
	(b) Inventories	-	-
	(c) Trade receivables	990.47	1093.71
	(d) Cash and cash equivalents	1613.37	1476.84
	(e) Short-term loans and advances	49.46	32.80
	(f) Other current assets	-	-
	Sub-total - current assets	2653.30	2603.35
	TOTAL ASSETS	3052.58	3004.29

Note :

- i) The above results have been taken on record by the Board of Directors at its Meeting held on 14.11.2012 and were reviewed by the Statutory Auditors of the Company.
- ii) There is no investor complaint pending against the Company.
- iii) Deferred Tax will be provided at the time of finalisation of Audited Accounts.

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

Place : Kolkata
Date : 14.11.2012

KABRA COMMERCIAL LTD.
R.K. Kabra
Director