

KABRA COMMERCIAL LTD

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

UNAUDITED FINANCIAL RESULT (Provisional) FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2013

PART I		(Rs in Lacs)					
Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2013	30.06.2013	30.09.2012	30.09.2013	30.09.2012	31.03.2013
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income from operations						
	(a) Net Sales / Income from operations	569.20	379.26	511.18	948.46	1242.22	2085.14
	(b) Other operating Income	5.82	0.00	8.12	5.82	41.23	43.40
	Total income from operations (net)	575.02	379.26	519.30	954.28	1283.45	2128.54
2	Expenses :						
	(a) Cost of materials consumed		0.00				0.00
	(b) Purchases of Stock-in-Trade	354.51	203.35	476.25	557.86	1175.74	1930.77
	(c) Transportation	74.18	54.77	-	128.95	-	
	(d) Employee benefits expenses	6.82	6.54	6.80	13.36	13.61	29.30
	(e) Bad Debts written off	143.24	-	-	143.24	-	-
	(e) Depreciation and amortization expenses	0.24	0.24	0.29	0.48	0.57	1.13
	(f) Other expenses	28.28	3.40	9.30	31.68	40.84	51.29
	Total expenses	607.27	268.30	492.64	875.57	1230.76	2012.49
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1 - 2)	(32.25)	110.96	26.66	78.71	52.69	116.05
4	Other income	42.06	31.19	40.20	73.25	66.21	133.34
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	9.81	142.15	66.86	151.96	118.90	249.39
6	Finance costs	49.77	41.91	61.78	91.68	102.24	212.52
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)	(39.96)	100.24	5.08	60.28	16.66	36.87
8	Exceptional Items	0.00		-	0.00	-	-
9	Profit / (Loss) from ordinary activities before tax (7 + 8)	(39.96)	100.24	5.08	60.28	16.66	36.87
10	Tax expense:	(9.15)	18.80	(0.72)	9.65	1.28	5.36
11	Net Profit / (Loss) from ordinary activities after tax (9 + 10)	(30.81)	81.44	5.80	50.63	15.38	31.51
12	Extraordinary items	-	-	-	-	-	-
13	Net Profit / (Loss) after tax for the period (11 + 12)	(30.81)	81.44	5.80	50.63	15.38	31.51
14	Paid-up equity share capital of Rs.10/- each	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						452.83
16	Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic & Diluted	(1.05)	2.77	0.19	1.72	0.52	1.07

PART II		(Rs in Lacs)					
Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2013	30.06.2013	30.09.2012	30.09.2013	30.09.2012	31.03.2013
		(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Audited)
A 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 30.09.2013					
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)	Quarter Ended			Half Year Ended		Year Ended
		30.09.2013	30.06.2013	30.09.2012	30.09.2013	30.09.2012	31.03.2013
		Unaudited	Unaudited	Audited	Unaudited	Unaudited	Audited
1	SEGMENT REVENUE						
	A. Coal & Coke Trading	601.52	407.98	550.97	1009.50	1339.74	2250.72
	B. Service/Commission	5.82	-	-	5.82	-	-
	C. Investment & Finance	8.84	1.58	8.54	10.42	9.93	10.51
	D. Unallocated	0.90	0.90	-	1.80	-	0.65
	Total	617.08	410.46	559.51	1027.54	1349.67	2261.88
2	SEGMENT RESULT						
	(Profit before Tax & Int. from each segment)						
	A.Coal & Coke Trading	126.87	131.02	28.27	257.89	67.50	69.72
	B.Service & Commission	5.82	-	-	5.82	-	-
	C.Investment & Finance	8.84	1.58	8.54	10.42	9.93	10.47
	Total	141.53	132.60	36.81	274.13	77.43	80.19
	Less: i) Interest	25.35	22.83	21.18	48.18	39.00	0.11
	ii) Other un-allocable expenditure	156.14	9.53	10.55	165.67	21.77	43.21
	Total Profit before Tax	(39.96)	100.24	5.08	60.28	16.66	36.87
3	CAPITAL EMPLOYED :						
	(Segment Assets- Segment Liabilities)						
	A.Coal & Coke Trading	380.88	399.49	209.73	380.88	209.73	367.11
	B Service/Commission	3.34	-	-	3.34	-	-
	C.Investment & Finance	307.33	309.23	308.99	307.33	308.99	309.23
	D.Others- Unallocable	181.16	214.53	292.47	181.16	292.47	147.67
	Total	872.71	923.25	811.19	872.71	811.19	824.01

STATEMENT OF ASSETS AND LIABILITIES

Sl. No	Particulars	Half Year Ended	Financial Year Ended
		30.09.2013 Unaudited	31.03.2013 Audited
A	EQUITY AND LIABILITIES		
1)	Shareholders' funds		
	(a) Share capital	294.00	294.00
	(b) Reserves and surplus	578.71	530.01
	Sub-total - Shareholders' funds	872.71	824.01
2)	Non-current liabilities		
	(a) Long-term borrowings	15.70	75.65
	(b) Deferred tax liabilities (Net)	-	-
	(c) Other Long term liabilities	-	-
	(d) Long-term provisions	-	-
	Sub-total - Non -current liabilities	15.70	75.65
3)	Current liabilities		
	(a) Short-term borrowings	1596.64	1855.91
	(b) Trade payables	-	11.83
	(C) Other current liabilities	0.75	5.05
	(d) Short-term provisions	14.70	7.91
	Sub-total -current liabilities	1612.09	1880.70
	TOTAL - EQUITY AND LIABILITIES	2500.50	2780.36
B	ASSETS		
1)	Non-current assets		
	(a) Fixed assets	83.15	85.33
	(b) Goodwill on consolidation	-	-
	(c) Non-current investments	307.22	309.23
	(d) Deferred tax assets (net)	1.06	1.06
	(e) Long-term loans and advances	1.46	1.36
	(f) Other non-current assets	-	-
	Sub-total - Non -current assets	392.89	396.98
2)	Current assets		
	(a) Current investments	-	-
	(b) Inventories	-	-
	(c) Trade receivables	521.00	893.27
	(d) Cash and cash equivalents	1384.67	1339.19
	(e) Short-term loans and advances	65.11	58.42
	(f) Other current assets	136.83	92.50
	Sub-total - current assets	2107.61	2383.38
	TOTAL ASSETS	2500.50	2780.36

Note :

- i) The above results have been taken on record by the Board of Directors at its Meeting held on 13.11.2013 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 : 13.11.2013