

REVIEWED FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2014

PART I		(Rs in Lacs)					
Sl.N o.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2014	30.06.2014	30.09.2013	30.09.2014	30.09.2013	31.03.2014
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income from operations						
	(a) Net Sales / Income from operations	630.00	146.25	569.20	776.25	948.46	1711.46
	(b) Other operating Income	0.00	0.00	5.82	0.00	5.82	5.82
	Total income from operations (net)	630.00	146.25	575.02	776.25	954.28	1717.28
2	Expenses :						
	(a) Cost of materials consumed		0.00	0.00	0.00		0.00
	(b) Purchases of Stock-in-Trade	590.07	101.40	354.51	691.47	557.86	1199.06
	(c) Transportation	0.16	32.16	74.18	32.32	128.95	208.61
	(d) Employee benefits expenses	7.54	6.30	6.82	13.84	13.36	28.67
	(e) Bad Debts written off	0.00	0.00	143.24	0.00	143.24	144.41
	(f) Depreciation and amortization expenses	0.68	0.44	0.24	1.12	0.48	0.97
	(g) Other expenses	4.47	4.77	28.28	9.24	31.68	39.61
	Total expenses	602.92	145.07	607.27	747.99	875.57	1621.33
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1 - 2)	27.08	1.18	(32.25)	28.26	78.71	95.95
4	Other income	65.46	28.07	42.06	93.53	73.25	135.34
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	92.54	29.25	9.81	121.79	151.96	231.29
6	Finance costs	49.51	38.08	49.77	87.59	91.68	195.51
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)	43.03	(8.83)	(39.96)	34.20	60.28	35.78
8	Exceptional Items	0.00	0.00	0.00	0.00	0.00	-
9	Profit / (Loss) from ordinary activities before tax (7 + 8)	43.03	(8.83)	(39.96)	34.20	60.28	35.78
10	Tax expense:	6.48	0.00	(9.15)	6.48	9.65	4.88
11	Net Profit / (Loss) from ordinary activities after tax (9 + 10)	36.55	(8.83)	(30.81)	27.72	50.63	30.90
12	Extraordinary items	-	-	-	-	-	-
13	Net Profit / (Loss) after tax for the period (11 + 12)	36.55	(8.83)	(30.81)	27.72	50.63	30.90
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						557.05
16	Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic & Diluted	1.24	(0.30)	(1.05)	0.94	1.72	1.05

PART II		(Rs in Lacs)					
Sl.N o.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2014	30.06.2014	30.09.2013	30.09.2014	30.09.2013	31.03.2014
		(Unaudited)	(Unaudited)	(Unaudited)	(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 30.09.2014					
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

For KABRA COMMERCIAL LTD

Ramesh

Director

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
		30.09.2014 (Unaudited)	30.06.2014 (Unaudited)	30.09.2013 (Unaudited)	30.09.2014 (Unaudited)	30.09.2013 (Unaudited)	31.03.2014 (Audited)
1	SEGMENT REVENUE						
	A. Coal & Coke Trading & Service/Commission	657.26	169.86	607.34	827.12	1015.32	1835.73
	B. Investment & Finance	37.03	3.42	8.84	40.45	10.42	13.29
	C. Others- Unallocable	1.17	1.04	0.90	2.21	1.80	3.59
	Total	695.46	174.32	617.08	869.78	1027.54	1852.61
2	SEGMENT RESULT						
	(Profit before Tax & Int. from each segment)						
	A. Coal & Coke Trading & Service/Commission	17.69	-1.24	132.69	16.45	263.71	444.76
	B. Investment & Finance	37.42	2.30	8.84	39.72	10.42	13.29
	Total	55.11	1.06	141.53	56.17	274.13	458.05
	Less: i) Interest	0.00	0.01	25.35	0.01	48.18	3.25
	ii) Other un-allocable expenditure	12.08	9.88	156.14	21.96	165.67	419.02
	Total Profit before Tax	43.03	(8.83)	(39.96)	34.20	60.28	35.78
3	CAPITAL EMPLOYED :						
	(Segment Assets- Segment Liabilities)						
	A. Coal & Coke Trading & Service/Commission	445.05	27.15	384.22	445.05	384.22	478.46
	B. Investment & Finance	288.60	306.29	307.33	288.60	307.33	306.09
	C. Others- Unallocable	143.94	508.19	181.16	143.94	181.16	66.50
	Total	877.59	841.63	872.71	877.59	872.71	851.05

STATEMENT OF ASSETS AND LIABILITIES

Sl. No	Particulars	Half Year Ended 30.09.2014 Unaudited	Financial Year Ended 31.03.2014
A	EQUITY AND LIABILITIES		
1)	Shareholders' funds		
	(a) Share capital	294.00	294.00
	(b) Reserves and surplus	583.59	557.05
	Sub-total - Shareholders' funds	877.59	851.05
2)	Non-current liabilities		
	(a) Long-term borrowings	0.00	0.00
	Sub-total - Non -current liabilities	0.00	0.00
3)	Current liabilities		
	(a) Short-term borrowings	1079.78	1792.99
	(b) Trade payables	585.00	191.29
	(C) Other current liabilities	28.92	6.88
	(d) Short-term provisions	16.33	9.85
	Sub-total -current liabilities	1710.03	2001.01
	TOTAL - EQUITY AND LIABILITIES	2587.62	2852.06
B	ASSETS		
1)	Non-current assets		
	(a) Fixed assets	81.85	80.72
	(b) Non-current investments	222.73	246.09
	(c) Deferred tax assets (net)	0.98	0.98
	(d) Long-term loans and advances	1.53	1.53
	Sub-total - Non -current assets	307.09	329.32
	Current assets		
2)	(a) Trade receivables	880.58	1156.86
	(b) Cash and cash equivalents	1099.69	1101.44
	(c) Short-term loans and advances	152.27	150.31
	(d) Other current assets	147.99	114.13
	Sub-total - current assets	2280.53	2522.74
	TOTAL ASSETS	2587.62	2852.06

Note :

- i) The above results have been taken on record by the Board of Directors at its Meeting held on 14.11.2014 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 : 14.11.2014

For KABRA COMMERCIAL LTD.

R.K. Kabra
Director

S. C. Soni & Co.

Chartered Accountants

The Directors,
Kabra Commercial Limited
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KOLKATA - 700 001
14.11.2014

Dear sir ,


We have reviewed the accompanying Statement of Unaudited financial results of Kabra Commercial Limited for the period ended 30th September, 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)