

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

UNAUDITED FINANCIAL RESULT FOR THE QUARTER & NINE MONTHS ENDED 31ST DECEMBER, 2013

(Rs in Lacs)							
PART I							
Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2013	30.09.2013	31.12.2012	31.12.2013	31.12.2012	31.03.2013
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income from operations						
	(a) Net Sales / Income from operations	(10.69)	569.20	80.30	937.77	1322.52	2085.14
	(b) Other operating Income	0.00	5.82	0.42	5.82	41.65	43.40
	Total income from operations (net)	(10.69)	575.02	80.72	943.59	1364.17	2128.54
2	Expenses :						
	(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	354.51	78.62	557.86	1254.36	1930.77
	(c) Transportation	-	74.18	-	128.95	38.60	38.60
	(d) Employee benefits expenses	8.39	6.82	8.76	21.75	22.37	29.30
	(e) Bad Debts W/off	0.00	143.24	0.00	143.24	0.00	0.00
	(e) Depreciation and amortization expenses	0.24	0.24	0.28	0.72	0.85	1.33
	(f) Other expenses	5.96	28.28	2.32	37.64	4.56	12.69
	Total expenses	14.59	607.27	89.98	890.16	1320.74	2012.69
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1 - 2)	(25.28)	(32.25)	(9.26)	53.43	43.43	116.05
4	Other income	29.31	42.06	48.95	102.56	115.16	133.34
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	4.03	9.81	39.69	155.99	158.59	249.39
6	Finance costs	25.50	49.77	47.74	117.18	149.98	212.52
	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)	(21.47)	(39.96)	(8.05)	38.81	8.61	36.87
8	Exceptional Items	-	-	-	-	-	-
9	Profit / (Loss) from ordinary activities before tax (7 + 8)	(21.47)	(39.96)	(8.05)	38.81	8.61	36.87
10	Tax expense:	(4.22)	(9.15)	(1.28)	5.43	0.00	5.36
11	Net Profit / (Loss) from ordinary activities after tax (9 + 10)	(17.25)	(30.81)	(6.77)	33.38	8.61	31.51
12	Extraordinary items	-	-	-	-	-	-
13	Net Profit / (Loss) after tax for the period (11 + 12)	(17.25)	(30.81)	(6.77)	33.38	8.61	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	(0.59)	(1.05)	(0.23)	1.14	0.29	1.07

(Rs in Lacs)							
PART II							
Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2013	30.09.2013	31.12.2012	31.12.2013	31.12.2012	31.03.2013
		(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 31.12.2013							
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			Nine Months Ended		Year Ended
		31.12.2013	30.09.2013	31.12.2012	31.12.2013	31.12.2012	31.03.2013
		Unaudited	Unaudited	Audited	Unaudited	Unaudited	Audited
1	SEGMENT REVENUE						
	A.Coal & Coke Trading	17.33	601.52	128.79	1026.83	1466.23	2246.27
	B.Service & Commission	0.00	5.82	0.42	5.82	2.71	4.45
	C.Investment & Finance	0.39	8.84	0.46	10.81	10.39	10.51
	D. Unallocated	0.89	0.90		2.69		0.65
	Total	18.61	617.08	129.67	1046.15	1479.33	2261.88
2	SEGMENT RESULT						
	(Profit before Tax & Int. from each segment)						
	A.Coal & Coke Trading	15.64	126.87	28.25	273.53	93.46	65.27
	B.Service & Commission	0.00	5.82	0.42	5.82	2.71	4.45
	C.Investment & Finance	0.39	8.84	0.46	10.81	10.39	10.47
	Total	16.03	141.53	29.13	290.16	106.56	80.19
	Less: i) Interest	23.23	25.35	23.14	71.41	62.14	0.11
	ii) Other un-allocable expenditure	14.28	156.14	14.04	179.95	35.81	43.21
	Total Profit before Tax	(21.48)	(39.96)	(8.05)	38.80	8.61	36.87
3	CAPITAL EMPLOYED :						
	(Segment Assets- Segment Liabilities)						
	A.Coal & Coke Trading	412.82	380.88	464.57	412.82	464.57	367.11
	B.Service & Commission	3.34	3.34	(109.09)	3.34	(109.09)	0.00
	C.Investment & Finance	307.20	307.33	309.35	307.20	309.35	309.23
	D.Others- Unallocable	136.57	181.16	137.30	136.57	137.30	147.67
	Total	859.93	872.71	802.13	859.93	802.13	824.01

Note :

- i) The above results have been taken on record by the Board of Directors at its Meeting held on 13.02.2014 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.
- iv) Previous year figures has been regrouped, recasted and rearranged wherever necessary.

Place : Kolkata
Date : 13.02.2014

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

For KABRA COMMERCIAL LTD


Director

S. C. Soni & Co.

Chartered Accountants

Office : 2230-2715

2230-6053

Resi : 2479-5128

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9, INDIA EXCHANGE PLACE
5TH FLOOR, ROOM NO. 7
KOLKATA - 700 001
13.02.2014

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 31st December, 2013. 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)