

KABRA COMMERCIAL LTD

REGD.OFFICE: 2, BRABOURNE ROAD, 4TH FLOOR, KOLKATA-700001 CIN : L67120WB1982PLC035410

REVIEWED FINANCIAL RESULT FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER, 2014

PART I							(Rs in Lacs)
S.I.N o.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2014	30.09.2014	31.12.2013	31.12.2014	31.12.2013	31.03.2014
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income from operations						
	(a) Net Sales / Income from operations	0.00	630.00	(10.69)	776.25	937.77	1711.46
	(b) Other operating Income	0.00	0.00	0.00	0.00	5.82	5.82
	Total income from operations (net)	0.00	630.00	(10.69)	776.25	943.59	1717.28
2	Expenses :						
	(a) Cost of materials consumed		0.00	0.00	0.00	0.00	0.00
	(b) Purchases of Stock-in-Trade	0.00	590.07	0.00	691.47	557.86	1199.06
	(c) Transportation	0.00	0.16	0.00	32.32	128.95	208.61
	(d) Employee benefits expenses	6.70	7.54	8.39	20.54	21.75	28.67
	(e) Bad Debts written off	0.00	0.00	0.00	0.00	143.24	144.41
	(f) Depreciation and amortization expenses	0.55	0.68	0.24	1.67	0.72	0.97
	(g) Other expenses	3.77	4.47	5.96	13.01	37.64	39.61
	Total expenses	11.02	602.92	14.59	759.01	890.16	1621.33
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1 - 2)	(11.02)	27.08	(25.28)	17.24	53.43	95.95
4	Other income	30.83	65.46	29.31	124.36	102.56	135.34
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	19.81	92.54	4.03	141.60	155.99	231.29
6	Finance costs	(2.01)	49.51	25.50	85.58	117.18	195.51
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)	21.82	43.03	(21.47)	56.02	38.81	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)	21.82	43.03	(21.47)	56.02	38.81	35.78
10	Tax expense:	2.72	6.48	(4.22)	9.20	5.43	4.88
11	Net Profit / (Loss) from ordinary activities after tax (9 + 10)	19.10	36.55	(17.25)	46.82	33.38	30.90
12	Extraordinary items	-	-	-	-	-	-
13	Net Profit / (Loss) after tax for the period (11 + 12)	19.10	36.55	(17.25)	46.82	33.38	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	0.65	1.24	(0.59)	1.59	1.14	1.05

PART II							(Rs in Lacs)
S.I.N o.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2014	30.09.2014	31.12.2013	31.12.2014	31.12.2013	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 31.12.2014					
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

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
		31.12.2014	30.09.2014	31.12.2013	31.12.2014	31.12.2013	31.03.2014
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<u>SEGMENT REVENUE</u>						
	A. Coal & Coke Trading	28.25	657.26	17.33	855.37	1026.83	1835.73
	B. Service & Commission	0.00	0.00	0.00	0.00	5.82	0.00
	C. Investment & Finance	2.25	37.03	0.39	42.70	10.81	13.29
	D. Others- Unallocable	0.33	1.17	0.89	2.54	2.69	3.59
	Total	30.83	695.46	18.61	900.61	1046.15	1852.61
2	<u>SEGMENT RESULT</u>						
	(Profit before Tax & Int. from each segment)						
	A. Coal & Coke Trading	98.29	17.69	15.64	114.74	273.53	444.76
	B. Service & Commission	0.00		0.00	0.00	5.82	
	C. Investment & Finance	2.18	37.42	0.39	41.90	10.81	13.29
	Total	100.47	55.11	16.03	156.64	290.16	458.05
	Less: i) Interest	68.16	0.00	23.23	68.17	71.41	3.25
	ii) Other un-allocable expenditure	10.49	12.08	14.28	32.45	179.95	419.02
	Total Profit before Tax	21.82	43.03	(21.48)	56.02	38.80	35.78
3	<u>CAPITAL EMPLOYED :</u>						
	(Segment Assets- Segment Liabilities)						
	A. Coal & Coke Trading & Service/Commission	466.49	445.05	412.82	466.49	412.82	478.46
	B. Service & Commission	0.00		3.34	0.00	3.34	
	C. Investment & Finance	283.49	288.60	307.20	283.49	307.20	306.09
	D. Others- Unallocable	146.12	143.94	136.57	146.12	136.57	66.50
	Total	896.10	877.59	856.59	896.10	856.59	851.05

Note :

i) The above results have been reviewed by the Audit Committee and have been taken on record by the Board of Directors at their Meeting held on 13.02.2015 and have been 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 : 13.02.2015

S. C. Soni & Co.
Chartered Accountants

Office: 2230 2715
Phone: 2230 6053
Resi. : 2479 5128
Mobile : 9339702715
9, INDIA EXCHANGE PLACE
5th FLOOR, ROOM NO. 7
KOLKATA - 700 001
13.02.2015

The Directors,
Kabra Commercial Limited
2, Brabourne Road,
Kolkata – 700001

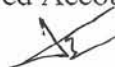
Dear sir ,

We have reviewed the accompanying Statement of Unaudited financial results of Kabra Commercial Limited for the period ended 31st December, 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)
Proprietor
M.No.50515