

KABRA COMMERCIAL LIMITED

(CIN : L67120WB1982PLC035410)

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

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023

Sl.No.	Particulars	(Rs in Lacs)					
		Quarter Ended			Nine Months ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Income from operations						
	(a) Revenue from operations	529.63	430.19	244.29	1371.63	939.23	1166.55
	(b) Other Income	37.32	71.15	37.66	142.29	121.74	215.37
	Total income from operations (net)	566.95	501.34	281.95	1513.92	1060.97	1381.92
2	Expenses :						
	(a) Transportation & Direct Expenses	533.38	391.46	210.64	1327.08	828.33	1105.50
	(b) Employee benefits expenses	6.45	5.01	3.38	16.70	12.43	19.82
	(c) Finance Cost	17.38	20.06	17.81	56.84	54.77	75.53
	(d) Depreciation and amortization expenses	0.73	0.66	0.94	2.03	2.82	3.76
	(e) Other expenses	10.67	-9.31	3.73	26.30	16.05	17.84
	Total expenses	568.61	407.88	236.50	1428.95	914.40	1222.45
3	Profit / (Loss) before exceptional items & tax (1 - 2)	-1.66	93.46	45.45	84.97	146.57	159.47
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit / (Loss) before tax	-1.66	93.46	45.45	84.97	146.57	159.47
6	Tax expense:						
	(a) Current Tax	0.73	9.99	12.92	14.24	22.86	27.02
	(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	-0.44
	Total Tax Expense	0.73	9.99	12.92	14.24	22.86	26.58
7	Profit / (Loss) for the period (5 - 6)	-2.39	83.47	32.53	70.73	123.71	132.89
8	Other comprehensive income / (Loss) net of Tax	76.00	28.74	0	286.28	0	144.25
9	Total Comprehensive Income after Tax (7 + 8)	73.61	112.21	32.53	357.01	123.71	277.14
10	Paid-up equity share capital (Face Value Rs. 10/- each)	294.00	294.00	294.00	294.00	294.00	294.00
11	Other Equity (excluding revaluation reserve)						1296.10
12	Earnings per share (of Rs. 10/- each) (not annualised):						
	(a) Basic	(0.08)	2.84	1.11	2.41	4.21	4.52
	(b) Diluted	(0.08)	2.84	1.11	2.41	4.21	4.52

UNAUDITED STANDALONE SEGMENT WISE REVENUE, RESULTS , ASSETS & LIABILITIES FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023

(Rs. In lacs)

Sl. No	Particulars	Standalone					
		Quarter Ended			Nine months ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	SEGMENT REVENUE						
	A.Coal Trading & Service/Commission	529.63	430.19	244.29	1371.63	939.23	1166.55
	B.Investment & Finance	12.05	46.30	35.08	67.37	117.51	109.77
	C. Unallocated	25.27	24.85	2.58	74.92	4.23	105.60
	Total Segment Revenue (A+B+C)	566.95	501.34	281.95	1513.92	1060.97	1381.92
	Less : Inter segment revenue	37.32	71.15	37.66	142.29	121.74	215.37
	Revenue from operations	529.63	430.19	244.29	1371.63	939.23	1166.55
2	SEGMENT RESULT						
	A. Coal Trading & Service/Commission	-3.75	38.73	33.70	44.55	110.90	60.99
	B. Investment & Finance	10.18	62.79	34.14	62.19	115.37	106.70
	C. Unallocated Income	25.27	24.85	2.58	74.92	4.23	105.60
	Total Profit Before Tax	31.70	126.37	70.42	181.66	230.50	273.29
	Less: i) Finance Cost	32.97	4.47	17.81	56.84	54.77	75.53
	ii) Other un-allocable expenditure net of Unallocable Income	0.39	28.44	7.16	39.85	29.16	38.29
	Total Profit / (Loss) before Tax	(1.66)	93.46	45.45	84.97	146.57	159.47
3	SEGMENT ASSETS						
	A.Coal Trading & Service/Commission	411.44	385.54	2013.81	411.44	2013.81	410.98
	B.Investment & Finance	1067.39	983.16	502.42	1067.39	502.42	672.42
	C.Others - Unallocable	1831.79	1827.76	90.38	1831.79	90.38	1787.34
	Total Assets	3310.62	3196.46	2606.61	3310.62	2606.61	2870.74
4	SEGMENT LIABILITIES						
	A.Coal Trading & Service/Commission	354.76	47.99	1075.42	354.76	1075.42	76.32
	B.Investment & Finance	1.65	13.66	0.00	1.65	0.00	15.93
	C.Others - Unallocable	958.35	1212.47	33.14	958.35	33.14	1151.51
	Total Liabilities	1314.76	1274.12	1108.56	1314.76	1108.56	1243.76

Note :

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 12th February, 2024. The Statutory Auditor have carried out a Limited Review of the above Financial Results.
- Segment Report as at 31.12.2023 is attached.
- The above financial results are on a Standalone Basis.
- Neither there is any complaint pending at the beginning of the Quarter nor any complaint received during the Quarter.
- Figures for the previous have been regrouped / reclassified to confirm to the classification of the current period.
- The statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Place : Kolkata
Date : 12.02.2024

For KABRA COMMERCIAL LTD.

Managing Director

Apeksha Agiwal
APEKSHA AGI WAL
Company Secretary
Membership No. 41564

For Kabra Commercial Limited
Chandra Prakassh Kabra
Director
DIN : 00338838

KABRA COMMERCIAL LIMITED

Registered Office : 2, Brabourne Road, 4th floor, Kolkata 700 001.

Phone No. 2225-4058, Fax No. 22253461, Email: contact@kcl.net.in Web site: www.kcl.net.in

Corporate Identity Number (CIN) L67120WB1982PLC035410

EXTRACT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023

S.No	Particulars	₹					
		Rs. in Lacs					
		Standalone					
		Quarter Ended		Nine Months Ended		Year Ended	
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Total Income from operations	566.95	501.34	281.95	1513.92	1060.97	1381.92
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	-1.66	93.46	45.45	84.97	146.57	159.47
3	Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	-1.66	93.46	45.45	84.97	146.57	159.47
4	Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	-2.39	83.47	32.53	70.73	123.71	132.89
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period after Tax and Other Comprehensive Income after tax)	73.61	112.21	32.53	357.01	123.71	277.14
6	Equity Share Capital (Face Value of ` 10/- each)	294.00	294.00	294.00	294.00	294.00	294.00
7	Reserves (excluding Revaluation Reserve as shown in the audited Balance Sheet of previous year)						1296.10
8	Earnings Per Share (Face value of ` 10/- each)(not annualised)						
	a)Basic	-0.08	2.84	1.11	2.41	4.21	4.52
	b)Diluted	-0.08	2.84	1.11	2.41	4.21	4.52

Notes:

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 12th February, 2024. The Statutory Auditor of the company have concluded the audit of the above Standalone Unaudited Financial Results for the quarter ended 31st December, 2023.

2. The above is an extract of the detailed format of financial results for the quarter ended 31st December, 2023 filed with Bombay Stock Exchange and Calcutta Stock Exchange under regulation 33 and other applicable provisions of the SEBI(Listing Obligations and Disclosure Requirements) Regulations,2015. The full format of the financial results are available on the stock exchange website (www.bseindia.com), (www.cse-india.com) and on the Company's website (www.kcl.net.in).

3. Figures of the previous periods have been regrouped/rearranged wherever necessary.

Place : Kolkata
Date : 12th February, 2024

By order of the Board
Chandra Prakash Kabra
Director
DIN-00338838

For KABRA COMMERCIAL LTD.

Deanna
Managing Director

Apeksha Agiwal
APEKSHA AGI WAL
Company Secretary
Membership No. 41564