

# **KABRA COMMERCIAL LIMITED**

**CIN NO : L67120WB1982PLC035410**

**Regd. Office : 2, Brabourne Road, 4<sup>th</sup> Kolkata- 700 001**

**Tele: 033-2225-4058 Fax : 033-2225-3461**

**E-mail : [contact@kcl.net.in](mailto:contact@kcl.net.in) website : [www.kcl.net.in](http://www.kcl.net.in)**

November 14, 2016

**The Head – Listing Compliance  
Bombay Stock Exchange Limited  
P. J. Towers, Dalal Street,  
Mumbai – 400 001**

Dear Sir,

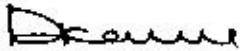
**Sub : Unaudited Financial Result for the Quarter ended  
30<sup>th</sup> September, 2016 as per Regulation 33  
Scrip Code : 539393**

In terms of the SEBI ( Listing Obligations and Disclosure Requirements ) Regulations, 2015, we enclose a copy of the Unaudited Financial Results of the Company along with Segment-wise Revenue Results and Capital Employed for the Quarter ended 30<sup>th</sup> September, 2016, approved at the meeting of the Board of Directors of the Company held on 14<sup>th</sup> November, 2016.

A copy of the ' Limited Review' Report of the Statutory Auditors of the Company in respect of the said Results is also enclosed.

Thanking you,

Yours faithfully  
For **KABRA COMMERCIAL LIMITED**



**DIRECTOR  
DIN : 00881805  
Encls : as above**

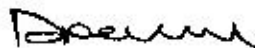
## KABRA COMMERCIAL LTD

REGD.OFFICE: 2, BRABOURNE ROAD, 4TH FLOOR, KOLKATA-700001 (CIN:L07120WB1902PLC035410)

## REVIEWED FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2016

PART I		(Rs in Lacs)					
Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2016 (Unaudited)	30.06.2016 (Unaudited)	30.09.2015 (Unaudited)	30.09.2016 (Unaudited)	30.09.2015 (Unaudited)	31.03.2016 (Audited)
1	Income from operations						
	(a) Net Sales / Income from operations	306.46	56.16	0.00	352.62	0.00	605.36
	(b) Other operating income	23.18	31.04	28.99	54.22	57.99	116.79
	Total income from operations (net)	329.64	87.20	28.99	416.84	57.99	724.15
2	Expenses :						
	(a) Purchases of Stock-in-Trade	175.86	0.00	0.00	175.86	0.00	572.07
	(b) Transportation	116.70	52.31	0.00	169.01	0.00	0.00
	(c) Employee benefits expenses	3.88	2.32	7.80	6.20	14.27	24.66
	(d) Depreciation and amortization expenses	0.20	0.20	(0.17)	0.40	0.40	0.79
	(e) Other expenses	4.55	3.06	16.52	7.62	31.98	31.51
	Total expenses	301.20	57.89	24.15	359.09	46.65	629.03
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1 - 2)	28.44	29.31	4.84	57.75	11.34	95.12
4	Other income	30.24	6.66	6.38	35.90	7.73	51.63
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	58.68	34.97	11.22	93.65	19.07	146.75
6	Finance costs	28.86	29.16	35.25	56.02	62.87	138.81
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)	29.82	5.81	(24.03)	35.63	(43.80)	7.84
8	Exceptional items	0.00	0.00	0.00	0.00	0.00	-
9	Profit / (Loss) from ordinary activities before tax (7 + 8)	29.82	5.81	(24.03)	35.63	(43.80)	7.84
10	Tax expense:	4.99	1.01	0.00	6.00	0.00	2.96
11	Net Profit / (Loss) from ordinary activities after tax (9 + 10)	24.83	4.80	(24.03)	29.63	(43.80)	4.88
12	Extraordinary items						
13	Net Profit / (Loss) after tax for the period (11 + 12)	24.83	4.80	(24.03)	29.63	(43.80)	4.88
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						
16	Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):						594.19
	(a) Basic & Diluted	0.85	0.16	(0.82)	1.01	(1.48)	0.17

For KABRA COMMERCIAL LTD



Director

R. K. KABRA  
DIN : 00331305

**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
		30.09.2016	30.09.2016	30.09.2015	30.09.2016	30.09.2015	31.03.2016
Particulars		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>SEGMENT REVENUE</b>						
	A. Coal & Coke Trading & Service/Commission	328.64	87.20	28.99	416.84	57.99	724.15
	B. Investment & Finance	24.61	1.84	0.38	26.45	7.73	48.23
	C. Others- Unallocable	6.63	3.82	0.00	9.45	0.00	3.40
	<b>Total</b>	<b>359.88</b>	<b>92.86</b>	<b>38.37</b>	<b>452.74</b>	<b>65.72</b>	<b>775.78</b>
2	<b>SEGMENT RESULT</b>						
	(Profit before Tax & Int. from each segment)						
	A. Coal & Coke Trading & Service/Commission	37.07	34.89	(9.28)	71.98	(5.10)	152.08
	B. Investment & Finance	24.63	1.51	(3.42)	26.04	(2.11)	48.23
	C. Unallocated Income	0	0.00				3.40
	<b>Total</b>	<b>61.80</b>	<b>36.40</b>	<b>(8.68)</b>	<b>98.00</b>	<b>(7.21)</b>	<b>203.71</b>
	Less: i) Interest	28.88	29.16	0.00	58.02	0.00	138.91
	ii) Other un-allocable expenditure	2.92	1.43	14.38	4.35	36.59	58.06
	<b>Total Profit before Tax</b>	<b>29.82</b>	<b>5.81</b>	<b>(24.03)</b>	<b>35.63</b>	<b>(43.80)</b>	<b>7.84</b>
3	<b>CAPITAL EMPLOYED:</b>						
	(Segment Assets- Segment Liabilities)						
	A. Coal & Coke Trading & Service/Commission	671.00	604.53	217.44	671.00	217.44	598.71
	B. Investment & Finance	181.63	201.51	432.31	181.63	432.31	200.16
	C. Others- Unallocable	132.61	155.07	259.54	132.61	259.54	156.92
	<b>Total</b>	<b>985.24</b>	<b>962.01</b>	<b>809.29</b>	<b>985.24</b>	<b>909.29</b>	<b>955.79</b>

**STATEMENT OF ASSETS AND LIABILITIES**

Sl. No	Particulars	Half Year Ended 30.09.2016 Unaudited	Financial Year Ended 31.03.2016	
A	<b>EQUITY AND LIABILITIES</b>			
1)	<b>Shareholders' funds</b>			
	(a) Share capital	294.00	294.00	
	(b) Reserves and surplus	651.24	662.79	
	<b>Sub-total - Shareholders' funds</b>	<b>945.24</b>	<b>956.79</b>	
2)	<b>Non-current liabilities</b>			
	(a) Long-term borrowings	0.00	0.00	
	<b>Sub-total - Non-current liabilities</b>	<b>0.00</b>	<b>0.00</b>	
3)	<b>Current liabilities</b>			
	(a) Short-term borrowings	607.52	757.47	
	(b) Trade payables	204.12	403.70	
	(c) Other current liabilities	2.35	0.50	
	(d) Short-term provisions	6.50	4.00	
	<b>Sub-total - current liabilities</b>	<b>1690.49</b>	<b>1165.67</b>	
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>2045.73</b>	<b>2122.46</b>	
B	<b>ASSETS</b>			
1)	<b>Non-current assets</b>			
	(a) Fixed assets	75.45	77.03	
	(b) Non-current investments	136.88	140.17	
	(c) Deferred tax assets (net)	0.19	0.16	
	(d) Long-term loans and advances	1.64	1.64	
	<b>Sub-total - Non-current assets</b>	<b>214.26</b>	<b>219.03</b>	
2)	<b>Current assets</b>			
	(a) Trade receivables	493.70	378.46	
	(b) Cash and cash equivalents	981.01	1111.08	
	(c) Short-term loans and advances	88.20	158.75	
	(d) Other current assets	296.56	259.14	
	<b>Sub-total - current assets</b>	<b>1859.47</b>	<b>1607.43</b>	
	<b>TOTAL ASSETS</b>	<b>2993.73</b>	<b>2122.46</b>	

**Notes**

(i) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their Meeting Held on 14.11.2016.

(ii) The limited review of these results has been done by the statutory Auditors of the Company.

(iii) Depreciation has been provided as per Schedule II of the Company's Act 2013

(iv) There is no investor complaint pending against the Company.

(v) Deferred Tax will be provided at the time of finalisation of Audited Accounts.

(vi) Previous period figures have been re-grouped recast, wherever necessary to make them comparable.

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

Place : Kolkata  
Date : 14.11.2016  
DIN:0331306

**For KABRA COMMERCIAL LTD**

*R. K. Kabra*

**Director**

R. K. KABRA  
DIN : 00331306



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

14.11.2016

Dear sir ,

We have reviewed the accompanying Statement of Unaudited financial results of Kabra Commercial Limited for the period ended 30<sup>th</sup> September, 2016. 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)