

KABRA COMMERCIAL LIMITED

CIN NO : L67120WB1982PLC035410

Regd. Office : 2, Brabourne Road, 4th Kolkata- 700 001

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

E-mail : contact@kcl.net.in website : www.kcl.net.in

November 14, 2022

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

Dear Sir,

Re : Regulation 30 read with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Sub : Outcome of Board Meeting dated 14th November, 2022

In accordance with the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that a meeting of the Board of Directors of Kabra Commercial Limited was held on Monday 14th November, 2022 which commenced at 4:00 p.m. and concluded at 4:45 p.m., has inter alia transacted and approved the following business:

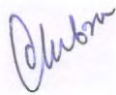
- (1) Unaudited Standalone Financial Results of the Company, for the Quarter and Six Months ended 30th September, 2022;
- (2) Unaudited Standalone Segment-wise Revenue, Results, Assets and Liabilities of the Company, for the Quarter and Six Months ended 30th September, 2022;
- (3) Unaudited Standalone Cash Flow Statement, for the Six Months ended 30th September, 2022;
- (4) Unaudited Standalone Balance Sheet, as at 30th September, 2022; and
- (5) Limited Review Reports from the Statutory Auditors, Messrs Ranjit Jain & Co., on the aforesaid Standalone Financial Results.

Request you to take the same on record and acknowledge the receipt.

Thanking you,

Yours faithfully

For KABRA COMMERCIAL LIMITED



[CHANDRA PRAKASSH KABRA]

DIRECTOR

DIN : 00338838

KABRA COMMERCIAL LIMITED

(CIN : L67120WB1982PLC035410)

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

Phone No. 2225-4058, Fax : 91-33-22253461

Email : contact@kcl.net.in Website : www.kcl.net.in

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2022

PART I		(Rs in Lacs)					
		Quarter Ended			Half Year Ended		Year Ended
Sl.No.	Particulars	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income from operations						
	(a) Revenue from operations	391.04	303.90	268.21	694.94	587.11	1370.46
	(b) Other Income	13.71	70.37	(4.41)	84.08	26.46	84.88
	Total income from operations (net)	404.75	374.27	263.80	779.02	613.57	1455.34
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	0.00	0.00	0.00	0.00	0.00
	(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(d) Transportation & Direct Expenses	336.19	281.50	238.45	617.69	528.70	1249.97
	(e) Employee benefits expenses	5.23	3.82	4.06	9.05	7.03	18.50
	(f) Finance Cost	18.26	18.70	19.35	36.96	37.79	76.79
	(f) Depreciation and amortization expenses	0.94	0.94	0.25	1.88	0.51	1.04
	(g) Other expenses	6.71	5.61	9.20	12.32	16.13	28.32
	Total expenses	367.33	310.57	271.31	677.90	590.16	1374.62
3	Total profit before exceptional items and tax	37.42	63.70	(7.51)	101.12	23.41	80.72
4	Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
5	Total profit before tax	37.42	63.70	(7.51)	101.12	23.41	80.72
6	Tax expense:						
7	Current Tax	0.00	9.94	(1.07)	9.94	5.23	14.60
8	Deferred Tax	0.00	0.00	0.00	0.00	0.00	-0.96
9	Total Tax Expense	0.00	9.94	(1.07)	9.94	5.23	13.64
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00	0.00	0.00	0.00	0.00
11	Net Profit / Loss for the period from continuing operations	37.42	53.76	(6.44)	91.18	18.18	67.08
12	Profit / (Loss) from discontinued operations before tax	0	0	0	0	0	0
13	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
14	Net Profit / (Loss) from discontinued operations after tax	0	0	0	0	0	0
15	Share of profit / (loss) of associates and joint ventures accounted for using equity method	0	0	0	0	0	0
16	Total profit / (loss) for period	37.42	53.76	(6.44)	91.18	18.18	67.08
17	Other comprehensive income net of taxes	0	0	0	0	0	0
18	Total Comprehensive Income for the period	37.42	53.76	(6.44)	91.18	18.18	67.08
19	Paid-up equity share capital (Face Value Rs. 10/- each)	294.00	294.00	294.00	294.00	294.00	294.00
20	Reserve excluding Revaluation Reserve as per Balance Sheet of previous accounting year	0.00	0.00	0.00	0.00	0.00	1015.70
21.1	Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	1.28	1.82	(0.21)	3.10	0.62	2.28
	(b) Diluted	1.28	1.82	(0.21)	3.10	0.62	2.28
21.2	Earnings per share (after extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	1.28	1.82	(0.21)	3.10	0.62	2.28
	(b) Diluted	1.28	1.82	(0.21)	3.10	0.62	2.28

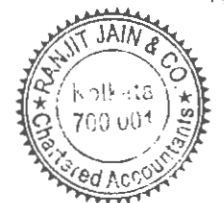
Segment Wise Revenue, Results & Capital Employed under Clause 41 of the Listing Agreement

Sl. No	(Rs. in lacs)	Particulars	Standalone					
			Quarter Ended			Half Year Ended		Year Ended
			30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	SEGMENT REVENUE							
	A Coal/Coke Transportation & Service/Comm	391.04	303.90	268.21	694.94	587.11	1370.46	
	B Investment & Finance	12.97	69.46	(6.61)	82.43	23.39	78.66	
	C Unallocated	0.74	0.91	2.20	1.65	3.07	5.22	
	Total Segment Revenue (A+B+C)	404.75	374.27	263.80	779.02	613.57	1455.34	
	Less : Inter Segment Revenue	13.71	70.37	-4.41	84.08	26.46	84.88	
	Revenue from Operations	391.04	303.90	268.21	694.94	587.11	1370.46	
2	SEGMENT RESULT							
	(Profit before Tax & Int. from each segment)							
	A Coal/Coke Transportation & Service/Comm	54.80	22.40	29.76	77.20	58.41	120.49	
	B Investment & Finance	12.63	68.60	(9.15)	81.23	15.71	66.94	
	C Unallocated	0.74	0.91	2.20	1.65	3.07	6.21	
	Total	68.17	91.91	22.81	160.08	77.19	193.64	
	Less i) Interest	18.26	18.70	19.35	36.96	37.79	76.79	
	ii) Other un-allocable expenditure	12.49	9.51	10.97	22.00	15.99	36.13	
	Total Profit before Tax	37.42	63.70	(7.51)	101.12	23.41	80.72	
3	SEGMENT ASSETS							
	A Coal/Coke Transportation & Service/Comm	2019.27	2020.06	2004.08	2019.27	2004.08	1981.38	
	B Investment & Finance	402.75	388.98	292.69	402.75	292.69	343.69	
	C Unallocated	430.02	535.18	100.43	430.02	100.43	129.25	
	Total	2852.04	2944.22	2397.20	2852.04	2397.20	2454.32	
4	SEGMENT LIABILITIES							
	A Coal/Coke Transportation & Service/Comm.	1362.20	1490.64	1052.77	1362.20	1052.77	1042.10	
	B Investment & Finance	-	0.00	15.73	-	15.73	23.30	
	C Unallocated	37.17	37.48	17.42	37.17	17.42	35.66	
	Total	1399.37	1528.12	1085.92	1399.37	1085.92	1101.06	

For KABRA COMMERCIAL LTD.

Dr. Anurag

Director



KABRA COMMERCIAL LIMITED

(CIN : L67120WB1982PLC035410)

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

Phone No. 2225-4058, Fax : 91-33-22253461

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STATEMENT OF ASSETS & LIABILITIES

SI. No	(Rs. In lacs) Particulars	Half Year Ended 30.09.2022 Unaudited	Financial Year Ended 31.03.2022 Audited	
	ASSETS			
1	Non-current assets			Note : 1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14.11.2022. 2) Segment Report as at 30.09.2022 is attached. 3) There is no investor complaint pending during the quarter ended 30.09.2022 4) Depreciation has been provided as per Schedule II of the Companies Act, 2013. 5) Figure has been regrouped, rearranged & reclassified wherever found necessary. 6) The Limited Review of these results has been done by the Statutory Auditor of the Company. 7) The figure of the last quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the quarter of the current financial year.
	Property, plant and equipment	51.41	54.99	
	Capital work-in-progress	0.00	0.00	
	Investment property	0.00	0.00	
	Goodwill	0.00	0.00	
	Other intangible assets	0.00	0.00	
	Intangible assets under development	0.00	0.00	
	Biological assets other than bearer plants	0.00	0.00	
	Investments accounted for using equity method	0.00	0.00	
	Non-current financial assets			
	Non-current investments	402.35	343.69	
	Trade receivables, non-current	0.00	0.00	
	Loans, non-current	0.00	0.00	
	Other non-current financial assets	1614.15	543.78	
	Total non-current financial assets	2016.50	887.47	
	Deferred tax assets (net)	0.16	0.16	
	Other non-current assets	0.00	0.00	
	Total non-current assets	2068.07	942.62	
2	Current assets			
	Inventories	0.00	0.00	
	Current financial assets			
	Current investments	0.00	0.00	
	Trade receivables, current	355.20	339.84	
	Cash and cash equivalents	336.30	890.21	
	Bank balance other than cash and cash equivalents			
	Loans, current			
	Other current financial assets	9.24	217.49	
		700.74	1447.54	
	Current tax assets (net)	0.00	0.00	
	Other current assets	83.23	64.16	
	Total current assets	783.97	1511.70	
3	Non-current assets classified as held for sale	0.00	0.00	
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00	0.00	
	Total assets	2852.04	2454.32	
	Equity and Liabilities			
1	Equity			
	Equity attributable to owners of parent			
	Equity share capital	294.00	294.00	
	Other equity	1148.73	1059.26	
	Total equity attributable to owners of parent	1442.73	1353.26	
	Non-controlling interest	0.00	0.00	
	Total equity	1442.73	1353.26	
2	Liabilities			
	Non-current liabilities			
	Non-current financial liabilities			
	Borrowings, non-current	0.00	6.56	
	Trade payables, non-current	0.00	0.00	
	Other non-current financial liabilities	0.00	0.00	
	Total non-current financial liabilities	0.00	6.56	
	Provisions, non-current	0.00	0.00	
	Deferred tax liabilities (net)	0.00	0.00	
	Deferred government grants, Non-current	0.00	0.00	
	Other non-current liabilities	0.00	0.00	
	Total non-current liabilities	0.00	0.00	
	Current liabilities			
	Current financial liabilities			
	Borrowings, current	1325.25	1003.63	
	Trade payables, current	42.50	63.07	
	Other current financial liabilities	0.00	0.00	
	Total current financial liabilities	1367.75	1066.70	
	Other current liabilities	6.02	2.20	
	Provisions, current	35.54	25.60	
	Current tax liabilities (Net)	0.00	0.00	
	Deferred governments grants, current	0.00	0.00	
		1409.31	1094.50	
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00	0.00	
4	Regulatory deferral account credit balances and related deferred tax liability	0.00	0.00	
	Total liabilities	1409.31	1094.50	
	Total equity and liabilities	2852.04	2454.32	

For KABRA COMMERCIAL LTD.

Dr. Anurag

Director

Place : Kolkata
Date : 14.11.2022

For Kabra Commercial Limited
Chandra Prakassh Kabra
Director
(DIN : 00338838)



KABRA COMMERCIAL LIMITED
2, BRABOURNE ROAD KOLKATA WB 700001
CIN: L67120WB1982PLC035410

Cash Flow Statement prepared pursuant to the Listing Agreement with the Stock Exchange for the Half Year ended 30th September 2022

(Amount In Lacs)

Particulars	Half Year Ended	Half Year Ended
	30th September 2022 (Unaudited)	30th September 2021 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit as per Profit & Loss A/C	101.12	23.41
Adjustments for:		
i) Dividend Received	(16.31)	(5.88)
ii) Interest received	(47.13)	(52.01)
iii) Interest paid	36.96	37.79
v) Profit/Loss on sale of share	(65.80)	(6.65)
vi) Depreciation	1.88	0.51
Operating Profit before change in working capital	10.73	(2.83)
Decrease / (Increase) in Trade Receivable	(15.36)	30.09
Decrease / (Increase) in Provision	9.94	-
Decrease / (Increase) Other Financial Current Assets	208.25	18.94
Decrease / (Increase) Current Financial Liabilities	321.62	93.20
Decrease / (Increase) Other Current Assets	(19.07)	(27.61)
Increase / (Decrease) Other Current Liabilities	3.82	3.05
Increase / (Decrease) Trade Payables	(20.57)	(48.85)
Profit Before Tax / Cash Generated from Operation	499.36	65.99
Less: Tax Paid	9.94	(17.42)
Income Generated from Operating Activities:	489.42	48.57
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Profit/Loss on sale of Shares	-	-
Purchase of Investments	(415.68)	(1,716.20)
Sale of Investments	422.80	1,646.88
Dividend Received	16.31	5.88
Interest Received	47.13	52.01
Sales of Property, Plant & Equipment	-	1.89
Purchase of Non - Current Financial Assets	-1070.37	-
Income Generated from Investing Activities:	(999.81)	(9.54)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Loan Taken /Repaid	(6.56)	-
Interest Paid	(36.96)	(37.79)
Income Generated from Financing Activities:	(43.52)	(37.79)
Net Increase in Cash & Cash equivalents(A+B+C)	(553.91)	1.24
Cash and Cash equivalents(Opening)	890.21	1,312.55
Cash and Cash equivalents(Closing)	336.30	1,313.79
Net Increase in Cash & Cash Equivalents	(553.91)	1.24

Notes :

1. Although investing activities attract tax on income arising out of these activities for the purpose of Cash Flow, entire tax payment has been considered as part of operative activities only.
2. Figure of the previous year have been regrouped, rearranged and reclassified wherever found necessary.

Signed in terms of our audit report of even date.

For Ranjit Jain & CO
CHARTERED ACCOUNTANTS
FRN-322505E

Alok Jain

CA ALOK JAIN
PARTNER
Membership No.062283

Place : Kolkata
Dated: 14.11.2022



For and on Behalf of Directors

For KABRA COMMERCIAL LTD.

Dr. ...

Director

KABRA COMMERCIAL LIMITED

Registered Office : 2, Brabourne Road, 4th floor, Kolkata 700 001.
Phone No. 2225-4058, Fax No. 22253481, 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 SIX MONTHS ENDED 30TH SEPTEMBER, 2022

S.No	Particulars	₹					Rs. in Lacs
		Standalone					
		Quarter Ended			Half Yearly		Year Ended
		30.09.2022 (Unaudited)	30.06.2021 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
1	Total Income from operations	404.75	374.27	263.80	779.02	613.57	1455.34
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	37.42	63.70	-7.51	101.12	23.41	80.72
3	Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	37.42	63.70	-7.51	101.12	23.41	80.72
4	Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	37.42	53.76	-6.44	91.18	18.18	67.08
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period after Tax and Other Comprehensive Income after tax)	-	-	-	-	-	-
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)	-	-	-	-	-	1015.70
8	Earnings Per Share (Face value of ` 10/- each)(not annualised)						
	a)Basic	1.28	1.82	-0.21	3.10	0.62	2.28
	b)Diluted	1.28	1.82	-0.21	3.10	0.62	2.28

Notes:

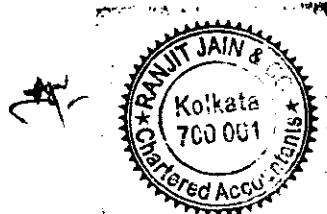
1. The Financial Results of the Company for the quarter ended 30th September, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 14th November, 2022 and Limited Review of the same has been carried out by the Statutory Auditors.
2. The above is an extract of the detailed format of financial results for the quarter ended 30th September, 2022 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 : 14th November, 2022

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

For KABRA COMMERCIAL LTD.

Chandra Prakash Kabra
Director





LIMITED REVIEW REPORT ON UNAUDITED KABRA COMMERCIAL LIMITED.

TO THE BOARD OF DIRECTORS OF KABRA COMMERCIAL LIMITED.

1. We have reviewed the accompanying statement of Unaudited Financial Results of **Kabra Commercial Limited.** (the Company) for the **quarter and half year ended on 30th Sept, 2022** together with the notes thereon, attached herewith (the Statement) being submitted by the company pursuant to the requirements of regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 (listing Regulations).
2. This Statement which is the responsibility of the Company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) Interim 'Financial Reporting' prescribed under section 133 of the Companies Act 2013 as amended, read with the relevant Rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review (SRE) 2410, "Review of Interim Financial Information performed by independent auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that requires that we plan and perform the review to obtain moderate assurance as to whether and analytical procedures applied to financial data and thus provide less assurance than an Audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Financial Results prepared in accordance with aforesaid Indian Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 330 of the SEBI (Listing Obligations and disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material Misstatement.

For Ranjit Jain & Co.
Chartered Accountants



Alok Jain

CA Alok Jain
(Partner)
(Mem. No.: - 062283)
UDIN: 22062283BDACWI4061

Place: Kolkata
Date: 14.11.2022