

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, 2024

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

Sub : Outcome of Board Meeting - Consideration of Unaudited Financial Results for the Second Quarter and Half Year ended 30th September, 2024.

Dear Sir / Madam,

In furtherance to our intimation dated 17th October, 2024, and pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company, at its meeting held today, i.e. 14th November, 2024 has inter-alia considered and approved Unaudited Standalone Financial Results of the Company for the Second Quarter and Half Year ended 30th September, 2024.

In this regard, pursuant to regulation 33 of the Listing Regulations, we are enclosing herewith the Unaudited Financial Results of the Company for the Second Quarter and Half Year ended 30th September, 2024, along with the Limited Review Report, issued by the Statutory Auditors of the Company. The full format of the Unaudited Standalone Financial Results for the quarter ended 30th September, 2024 are annexed herewith for making the same available on the website of the Stock Exchanges. The above results will also be available on the company's website at www.kcl.net.in

The Board Meeting commenced at 4:00 p.m. and concluded at 4:55 pm

This is for your information and record.

Thanking you,

Yours faithfully
For KABRA COMMERCIAL LIMITED

[APEKSHA AGIWAL]
Company Secretary & Compliance Officer
M No : ACS 41564

Encl : as above

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, 2024

(Rs in Lacs)

Sl.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income from operations						
	(a) Revenue from operations	473.29	318.73	430.19	792.02	842.00	1957.73
	(b) Other Income	221.04	44.80	71.15	265.84	104.97	113.88
	Total income from operations (net)	694.33	363.53	501.34	1057.86	946.97	2071.61
2	Expenses :						
	(a) Transportation & Direct Expenses	394.09	222.86	391.46	616.95	793.70	1792.59
	(b) Employee benefits expenses	8.79	5.08	5.01	13.87	10.25	23.30
	(c) Finance Cost	28.08	21.03	20.06	49.11	39.46	80.51
	(d) Depreciation and amortization expenses	1.38	1.39	0.66	2.77	1.30	3.67
	(e) Other expenses	11.02	10.75	-9.31	21.77	15.63	72.31
	Total expenses	443.36	261.11	407.88	704.47	860.34	1972.38
3	Profit / (Loss) before exceptional items & tax (1 - 2)	250.97	102.42	93.46	353.39	86.63	99.23
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit / (Loss) before tax	250.97	102.42	93.46	353.39	86.63	99.23
6	Tax expense:						
	(a) Current Tax	31.52	30.78	9.99	62.30	13.51	31.41
	(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	-0.14
	Total Tax Expense	31.52	30.78	9.99	62.30	13.51	31.27
7	Profit / (Loss) for the period (5 - 6)	219.45	71.64	83.47	291.09	73.12	67.96
8	Other comprehensive income / (Loss) net of Tax	5.39	81.94	28.74	87.33	210.28	416.34
9	Total Comprehensive Income after Tax (7 + 8)	224.84	153.58	112.21	378.42	283.40	484.30
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)	0.00	0.00	0.00	0.00	0.00	1775.22
12	Earnings per share (of Rs. 10/- each) (not annualised):						
	(a) Basic	7.46	2.44	2.84	9.90	2.49	2.31
	(b) Diluted	7.46	2.44	2.84	9.90	2.49	2.31

Note :

- 1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14-11-2024. The Statutory Auditor of the company have conducted the audit of the above standalone Financial Results for the Quarter ended 30th September, 2024
- 2) Segment Report as at 30.09.2024 is attached.
- 3) The above financial results are on a Standalone Basis.
- 4) No provision for impairment loss has been made in respect of Sundry Debtors amounting to Rs.3,11,27,385/- outstanding for more than 3 years and under sub-judice. Management considers the same fully recoverable as the judgement would be in favour of the company as per legal opinion sought.
- 5) Neither there is any complaint pending at the beginning of the Quarter nor any complaint received during the Quarter.
- 6) Figures for the previous have been regrouped / reclassified to confirm to the classification of the current period.
- 7) The statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Place : Kolkata
Date : 14.11.2024For Kabra Commercial Limited
Chandra Prakassh Kabra
Director
DIN : 00338838

For KABRA COMMERCIAL LTD.

Draun.
DirectorApeksha Agiwal
APEKSHA AGIWAL
Company Secretary

KABRA COMMERCIAL LIMITED

(CIN : L67120WB1982PLC035410)

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

		(Rs in Lacs)				
Sl. No	Particulars	Standalone			Year Ended	
		Quarter Ended			Half Year Ended	
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)
1	SEGMENT REVENUE					
	A.Coal / Coke Transportation & Service / Commission	473.29	318.73	430.19	792.02	842.00
	B.Investment & Finance	179.62	32.26	46.30	211.88	55.32
	C. Unallocated	41.41	12.55	24.85	53.96	49.65
	Total Segment Revenue (A+B+C)	694.32	363.54	501.34	1067.86	946.97
	Less : Inter Segment Revenue	221.03	44.81	71.15	265.84	104.97
	Revenue from Operations	473.29	318.73	430.19	792.02	842.00
2	SEGMENT RESULT					
	(Profit before Tax & Int. from each segment)					
	A.Coal / Coke Transportation & Service / Commission	79.20	95.87	38.73	175.07	48.30
	B.Investment & Finance	172.91	31.09	62.79	204.00	52.01
	C. Unallocated	41.41	12.55	24.85	53.96	49.65
	Total	293.52	139.51	126.37	433.03	149.96
	Less: i) Interest	28.08	21.03	4.47	49.11	23.87
	ii) Other un-allocable expenditure	14.47	16.06	28.44	30.53	39.46
	Total Profit before Tax	250.97	102.42	93.46	353.39	86.63
3	SEGMENT ASSETS					
	A.Coal / Coke Transportation & Service / Commission	756.10	628.71	385.54	756.10	385.54
	B.Investment & Finance	1789.41	1648.73	983.16	1789.41	983.16
	C. Unallocated	2040.62	2078.93	1827.76	2040.62	1827.76
	Total	4586.13	4356.37	3196.46	4586.13	3196.46
4	SEGMENT LIABILITIES					
	A.Coal / Coke Transportation & Service / Commission	519.01	356.32	47.99	519.01	47.99
	B.Investment & Finance	225.57	225.57	13.66	225.57	13.66
	C. Unallocated	1299.31	1487.83	1212.47	1299.31	1196.04
	Total	2043.89	2069.72	1274.12	2043.89	1596.14

STATEMENT OF ASSETS & LIABILITIES AS ON 30-09-2024

Sl. No	(Rs. In lacs) Particulars	Half Year	Financial
		Ended 30.09.2024 Unaudited	Year Ended 31.03.2024 Audited
	ASSETS		
1	Non-current assets		
	Fixed Assets	50.45	54.65
	Non-current investments	1789.41	1464.58
	Other non-current financial assets	38.56	944.21
	Total non-current financial assets	1827.97	2408.79
	Deferred tax assets (net)	0.74	0.74
	Other non-current assets	0.00	0.00
	Total non-current assets	1879.16	2464.18
2	Current assets		
	Inventories	0.00	0.00
	Current investments	0.00	0.00
	Trade receivables, current	720.52	387.27
	Cash and cash equivalents	1843.61	724.78
	Other current financial assets	13.66	70.32
	Total current assets	2577.79	1182.37
	Other current assets	129.18	52.53
	Total current assets	2706.97	1234.90
	Total assets	4586.13	3699.08
	Equity and Liabilities		
1	Equity		
	Equity share capital	294.00	294.00
	Other equity	2248.24	1808.95
	Total equity	2542.24	2102.95
2	Liabilities		
	Non-current liabilities		
	Borrowings, non-current	4.43	3.76
	Deferred tax liabilities (net)	78.94	55.28
	Other non-current liabilities	0.00	0.00
	Total non-current liabilities	83.37	59.04
	Current liabilities		
	Borrowings, current	1377.53	1230.58
	Trade payables, current	524.09	250.75
	Other current liabilities	27.49	16.35
	Provisions, current	31.41	31.41
	Total current liabilities	1960.52	1537.09
	Total equity and liabilities	4586.13	3699.08

For KABRA COMMERCIAL LTD.

Drewn.
Director

Apeksha Agiwal


APEKSHA AGI WAL
Company Secretary
Membership No. 41564


Standalone Cash Flow Statement for the quarter and six months ended 30th September, 2024

(Amount in Lacs)

Particulars	Half Year Ended	Half Year Ended
	30th September 2024 (Unaudited)	30th September 2023 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit as per Profit & Loss A/C	353.39	86.63
Adjustments for:		
i) Dividend Received	(19.34)	(15.61)
ii) Interest received	(54.00)	(47.76)
iii) Interest paid	42.45	0.43
v) Profit/Loss on sale of share		(35.17)
vi) Depreciation	2.77	1.30
Operating Profit before change in working capital	325.27	(10.18)
Decrease / (Increase) in Loans	-	-
Decrease / (Increase) in Trade Receivable	(333.25)	44.44
Decrease / (Increase) in Provision		
Decrease / (Increase) Other Financial Current Assets	56.66	(78.77)
Decrease / (Increase) Current Financial Liabilities	-	-
Decrease / (Increase) Other Current Assets	(76.65)	(23.66)
Increase / (Decrease) Other Current Liabilities	11.14	1.26
Increase / (Decrease) Trade Payables	265.34	(29.33)
Profit Before Tax / Cash Generated from Operation	248.51	(96.24)
Less: Tax Paid		
Income Generated from Operating Activities:	248.51	(96.24)
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Profit/Loss on sale of Shares	-	-
Purchase of Fixed Assets	(0.18)	-
Purchase of Investments	(4,575.55)	(877.31)
Sale of Investments	4,361.89	908.93
Dividend Received	19.34	15.61
Interest Received	54.00	47.76
Purchase of Non - Current Financial Assets	905.65	(19.01)
Income Generated from Investing Activities:	765.15	75.98
C. CASH FLOW FROM FINANCING ACTIVITIES		
Loan Given/ Recovered	-	-
Loan Taken /Repaid	147.62	21.35
Interest Paid	(42.45)	(0.43)
Income Generated from Financing Activities:	105.17	20.92
Net Increase in Cash & Cash equivalents(A+B+C)	1,118.83	0.66
Cash and Cash equivalents(Opening)	724.78	721.30
Cash and Cash equivalents(Closing)	1,843.61	721.96
Net Increase in Cash & Cash Equivalents	1,118.83	0.66

For KABRA COMMERCIAL LTD.


Director


APEKSHA AGIWAL
Company Secretary
Membership No. 41564

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 SIX MONTHS ENDED 30TH SEPTEMBER, 2024

S.No	Particulars	₹					
		Rs. in Lacs					
		Standalone			Half Yearly		Year Ended
		Quarter Ended		30.09.2023		31.03.2024	
30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024	(Audited)	
(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
1	Total Income from operations	694.33	363.53	501.34	1057.86	946.97	2071.61
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	250.97	102.42	93.46	353.39	86.63	99.23
3	Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	250.97	102.42	93.46	353.39	86.63	99.23
4	Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	219.45	71.64	83.47	291.09	73.12	67.96
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period after Tax and Other Comprehensive Income after tax)	224.84	153.63	112.21	378.42	283.40	484.30
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)	-	-	-	-	-	1775.22
8	Earnings Per Share (Face value of ₹ 10/- each)(not annualised)						
	a)Basic	7.46	2.44	2.84	9.90	2.49	2.31
	b)Diluted	7.46	2.44	2.84	9.90	2.49	2.31

Notes:

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 14th November, 2024. The Statutory Auditor of the company have carried the Limited Review Report of the above Standalone Unaudited Financial Results for the quarter and six months ended 30th September, 2024.
2. The above is an extract of the detailed format of financial results for the quarter ended 30th September, 2024 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, 2024

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

For KABRA COMMERCIAL LTD.

Debananda
Director

Apeksha Agiwal
APEKSHA AGI WAL
Company Secretary
Membership No. 41564



Independent Auditor's Limited Review Report on the Quarterly Unaudited and Year to Date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

TO THE BOARD OF DIRECTORS OF KABRA COMMERCIAL LIMITED

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 September, 2024 (the 'Statement') being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

The Statement, which is the responsibility of the Company's management and approved by the Company's 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" as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our Responsibility is to express a conclusion on the statement based on our review.

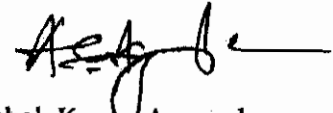
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity," issued by the Institute of Chartered Accountants of India. These standards require that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We draw attention to note no 4 of financial result which state "No provision for impairment loss has been made in respect of Sundry Debtors amounting to Rs.3,11,27,385/- outstanding for more than 3 years and under sub-judice. Management considers the same fully recoverable as the judgement would be in favour of the company as per legal opinion sought."

However, considering the significant time involved in the court process and delays in the realisation of amounts, we are unable to comment on the carrying value of the above referred receivable and the shortfall, if any, on the amount that would be ultimately realized by the Company.

Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards("Ind AS") specified under section 133 of the Companies Act 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Ranjit Jain & Co.
Chartered Accountants
Firm Registration No. - 322505E



CA Ashok Kumar Agarwal
(Partner)
(Membership No. 056622)

Place: Kolkata
Date: 14/11/2024
UDIN: 24056622BK6ZWH 8134

