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

May 30, 2024

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

Dear Sir,

Re : Regulation 30 read with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 Sub : Outcome of Board Moeting dated 30th May, 2024

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 Thursday 30^{th} May, 2024 which commenced at 4:00 p.m. and concluded at $\underline{7:45}$ p.m., has inter alia transacted and approved the following business:

- (1) Considered and approved Audited Financial Results (Standalone) of the Company, for the Quarter and Year ended 31st March, 2024. In this regard, we are enclosing herewith, a copy of the following as prescribed under Regulations, 2015 (Listing Regulations):
 - (a) The Audited Financial Results (Standalone) of the Company, for the Quarter and Year ended 31st March, 2024;
 - (b) Audited Standalone Segment-wise Revenue, Results, Assets and Liabilities of the Company, for the Quarter and Year ended 31st March, 2024;
 - (c) Audited Standalonc Cash Flow Statement, for the Year ended 31st March, 2024;
 - (d) Audited Standalone Balance Sheet, as at 31st March, 2024; and
 - (e) Audited Reports from the Statutory Auditors, M/s. P. K. Mundra & Co., on the aforesaid Audited Financial Results (Standalone).
 - (f) Declaration regarding unmodified option in terms of Regulation 33 of the Listing Regulations.
- (2) Resignation of Independent Director Mr. Vijay Kumar Parwal and Mr. Jagdish Prasad Kabra with effect from 01-04-2024.
- (3) Appointment of two new Independent Director with effect from 30th May, 2024.

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

Thanking you, Yours faithfully For KABRA COMMERCIAL LIMITED

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

(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 AUDITED		AAAT MAADALL 88884
OTATEMENT OF STANDALONE AUDITED		31SI MARCH 2024
SIAIEWENI UF SIANUALUNE AUDITED	FINANGIAL REQUELD FUP	

	······································					Rs. In Lacs	
SI.No.					the second se	Year Ended	
01.110.	Particulars	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023	
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)	
1	Income from operations						
	(a) Revenue from operations	586.10	529.63	294.03	1957.73	1166.5	
	(b) Other Income	-28.41		26.92	113.88	215.3	
	Total income from operations (net)	557.69	566.95	320.95	2071.61	1381.9	
2	Expenses :						
	(a) Transportation & Direct Expenses	465.51	533.38	277.17	1792.59	1105.5	
	(b) Employee benefits expenses	6.60	• • • •		23.30	19.8	
	(c) Finance Cost	23.67	17.38	19.11	80.51	75.5	
	(d) Depreciation and amortization expenses	1.64	0.73	0.94	3.67	3.1	
	(e) Other expenses	46.01	10.67	3.44	72.31	17.8	
	Total expenses	543.43	568.61	308.05	1972.38	1222.4	
3	Profit / (Loss) before exceptional items &	14.26	-1.66	12.90	99.23	159.4	
Ŭ	tax (1-2)						
4	Exceptional items	0.00	0.00	0.00	0.00	0.0	
5	Profit / (Loss) before tax (3-4)	14.26	-1.66	12.90	99.23	159.4	
6	Tax expense:						
	(a) Current Tax	17.17	0.73	4.16	31.41	27.0	
	(b) 'Deferred Tax	-0.14	0.00	-0.44	-0.14	-0.4	
	Totai Tax Expense	17.03	0.73	3.72	31.27	26.5	
7	Profit / (Loss) for the period (5-6)	-2.77	-2.39	9.18	67.96	132.8	
8	Other comprehensive income / (Loss) net of Tax	130.06	76.00	144.25	416.34	144.2	
	Total Comprehensive Income after Tax(7+ 8)	127.29	73.61	153.43	484.30	277.1	
	Paid-up equity share capital (Face Value Rs. 10/- each)	294.00	294.00	294.00	294.00	294.0	
11	Other Equity	0.00	0.00	0.00	1775.22	1296.1	
	Earnings per share (of Rs. 10/- each) (not annualised)						
	(a) Basic (Rs.)	-0.10	-0.08	0.31	2.31	4.5	
	(b) Diluted (Rs.)	-0.10	-0.08	0.31	2.31	4.5	

Note :

1

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30-05-2024. The Statutory Auditor of the company have conducted the audit of the above standalone Financial Results for the year ended 31st March, 2024
- 2) Segment Report as at 31.03.2024 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 : 30.05.2024

For KABRA COMMERCIAE LTD.

For Kabra Commercial Limited Rajesh Kumar Kabra Managing Director DIN: 00331305

Breksha

APEKSHA AGIWAL Company Secretary

Darm. Offen Cor

STANDALONE AUDITED SEGMENT WISE REVENUE, RESULTS , ASSETS & LIABILITIES FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2024

					(Rs. In	lacs)
		Q	uarter Ended		Year E	nded
SI. No		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
	Particulars	Audited	Unaudited	Audited	Audited	Audited
1	SEGMENT REVENUE					
	A.Coal/Coke Transportation & Service/Comm	586.10	529.63	294.03	1957.73	
	B.Investment & Finance	-54.37	12.05	-7.74	13.00	109.77
	C. Unallocated	25.96	25.27		100.88	
	Total Segment Revenue (A+B+C)	557.69	566.95	320.95	2071.61	
	Less : Inter Segment Revenue	-28.41	37.32	26.92	113.88	215.37
	Revenue from Operations	586.10	529.63	294.03	1957.73	1166.55
2	SEGMENT RESULT					
	(Profit before Tax from each segment)					
	A.Coal/Coke Transportation & Service/Comm.	120.60	-3.75	16.81	165.15	60.99
	B.Investment & Finance	-93.06	10.18	-8.67	-30.87	106.70
	C.Unallotted Income	25.95	25.27	34,65	100.87	105.60
	Total	53.49	31.70	42.79	235.15	273.29
	Less: i) Interest	23.66	32.97	19 11	80.50	75.53
	ii) Other un-allocable expenditure	15.57	0.39	10.78	55.42	
	Total Profit before Tax	14.25	-1.66	12.90	99.23	159.47
3	SEGMENT ASSETS					
	A.Coal/Coke Transportation & Service/Comm.	388.60	411.44	410.98	388.60	410.98
	B.Investment & Finance	1464.58	1067.39	672.42	1464.58	672.42
	C.Others- Unallocable	1845.91	1831.79	1787.34	1845.91	1787.34
	Total Assets	3699.09	3310.62	2870.74	3699.09	2870.74
4	SEGMENT LIABILITIES					
	A.Coal/Coke Transportation & Service/Comm.	249.53	354.76	76.32	249.53	76.32
	B.Investment & Finance	150.57	1.65	15.93	150.57	15.93
	C.Others- Unallocable	1196.04	958.35		1196.04	1151.51
	T o t a l Liabilities	1596.14	1314.76	1243.76	1596.14	1243.76

STANDALONE BALANCE SHEET AS ON 31-03-2024

A ASSETS Non-current assets 31.03.2024 Audited 31.03.2024 Audited 31.03.2024 Audited 1) Non-current assets 54.65 47. (a) Fixed Assets 54.65 47. (b) Non-current investments 1464.58 672. (c) Deferred Tax assets (net) 0.74 0. (d) Other Non-current financial assets 944.21 945. (e) Other non-current assets 0.00 0. Sub-total-Non-current-assets 2464.18 1666. 2) Current assets 0.00 0.0 (a) Current assets 0.00 0.0 (d) Cash and cash equivalents 724.78 721. (e) Other financial assets 52.53 41. Sub-total - Current assets 1234.90 1204.90 11 Gi Equity 1204.90 1204.90 11 Sub-total - Current assets 1234.90 1204.90 11 Equity 1808.95 1332.2				[Rs in lacs
1) Non-current assets 54.65 47. (b) Non-current investments 1454.58 672. (c) Deferred Tax assets (net) 0.74 0. (d) Other Non-current financial assets 944.21 945. (e) Other non-current assets 0.00 0. Sub-total-Non-current-assets 2464.18 1666. 2) Current assets 0.00 0.0 (a) Current investments 0.00 0.0 (b) Inventories 0.00 0.0 (c) Trade receivables 387.27 409. (d) Cash and cash equivalents 724.78 721. (e) Other financial essets 52.53 41. Sub-total - Current assets 1224.90 1204. TOTAL ASSETS 3699.08 2870. B EQUITY AND LIABILITIES 1808.95 1332. 1) Equity 1808.95 1332. (a) Equity 294.00 294.00 (b) Other equity 1808.95 1332. Sub-total-E	SI. No	Particulars	31.03.2024	As at 31.03.2023 Audited
(a) Fixed Assets 54.65 47. (b) Non-current investments 1464.58 672. (c) Deferred Tax assets (net) 0.74 0. (d) Other Non-current financial assets 944.21 945. (e) Other non-current assets 0.00 0. Sub-total-Non-current-assets 2464.18 1866. 2) Current assets 0.00 0.00 (b) Inventories 0.00 0.00 0.00 (c) Trade receivables 387.27 409. (d) Cash and cash equivalents 724.78 721. (e) Other current assets 724.78 721. (f) Other current assets 52.53 41. Sub-total - Current assets 1234.90 1204. TOTAL ASSETS 3699.08 2870. B EQUITY AND LIABILITIES 1808.95 1332. 1) Equity 1808.95 1332. (b) Other equity 1808.95 1332. (a) Equity Share Capital 294.00 294.00 (b) Other end borrowings 3.76 5.26 (c) Other labibilities 55.26	Α	ASSETS		
(b) Non-current investments 1484 58 672. (c) Deferred Tax assets (net) 0.74 0. (d) Other Non-current financial assets 944 21 945. (e) Other non-current assets 0.00 0. Sub-total-Non-current-assets 2464.18 1666. 2) Current assets 0.00 0. (a) Current investments 0.00 0.00 0. (b) Inventories 0.00 0.00 0. (c) Trade receivables 387 27 409. (d) Cash and cash equivalents 724.78 721. (e) Other financial assets 70.32 31. (f) Other current assets 1234.90 1204. Sub-total - Current assets 1234.90 1204. (a) Equity 1808.95 1332. Sub-total-Equity 294.00 294. (b) Other equity 1808.95 1332. Sub-total-Equity 1808.95 1332. (a) Equity Share Capital 294.00 294. (b) Other equity 1808.95 1332. (c) Other liabilities 0.00 0.	1)	Non-current assets		
(c) Deferred Tax assets (net) 0.74 0. (d) Other Non-current financial assets 944.21 945. (e) Other non-current assets 0.00 0. Sub-total-Non-current-assets 2464.18 1666. 2) Current assets 0.00 0. (a) Current Investments 0.00 0.00 (b) Inventories 0.00 0.00 (c) Trade receivables 387.27 409 (d) Cash and cash equivalents 70.32 31. (f) Other current assets 70.32 31. (f) Other current assets 52.53 41. Sub-total - Current assets 1234.90 1204. TOTAL ASSETS 3699.08 2870. B EQUITY AND LIABILITIES 1204. 1) Equity 294.00 294.0 (a) Equity Share Capital 294.00 294.0 (b) Other equity 1808.95 1332. Sub-total-Equity 2102.95 1626. 2) Liabilities 0.00 0. (a) Long - term borrowings 3.76 5. (b) Deferred		(a) Fixed Assets	54.65	47.82
(d) Other Non-current financial assets 944.21 945. (e) Other non-current assets 0.00 0. Sub-total-Non-current-assets 2464.18 1666. 2) Current assets 0.00 0. (a) Current Investments 0.00 0. (b) Inventories 0.00 0.00 (c) Trade receivables 387.27 409. (d) Cash and cash equivalents 724.78 721. (e) Other financial assets 723.31. 52.53 41. (f) Other current assets 52.53 41. Sub-total - Current assets 1234.90 1204. TOTAL ASSETS 3699.08 2870. B EQUITY AND LIABILITIES 1204.90 294.00 1) Equity 1808.95 1332. (b) Other equity 1808.95 1332. Sub-total-Equity 2102.95 1666. (i) Non-current liabilities 0.00 0.0 (a) Long - term borrowings 3.76 5. (b) Deferred Tax Liabilities 0.00 0.0 (c) Other long-term Liabilities 0.00 <		(b) Non-current investments	1464 58	672.43
(e) Other non-current assets 0.00 0. Sub-total-Non-current-assets 2464.18 1666. 2) Current investments 0.00 0. (a) Current investments 0.00 0.00 0.00 (b) Inventories 0.00 0.00 0.00 (c) Trade receivables 387.27 409. (d) Cash and cash equivalents 724.78 721. (e) Other financial assets 70.32 31. (f) Other current assets 52.53 41. Sub-total - Current assets 1234.90 1204. TOTAL ASSETS 3699.08 2870. B EQUITY AND LIABILITIES 1 1234.90 1) Equity 1808.95 1332. Sub-total-Equity 2102.95 1626. 2) Liabilities 3.76 5. (i) Non-current liabilities 0.00 0.00 (a) Long - term borrowings 3.76 5. (b) Deferred Tax Liabilities 0.00 0.00 (c) Other long-term Liabilities 0.00 0.00 (d) Long - term provisions 0.0		(c) Deferred Tax assets (net)	0.74	0.60
Sub-total-Non-current-assets 2464.18 1666. 2) Current assets (a) Current Investments (b) Inventories (c) Trade receivables (d) Cash and cash equivalents (e) Other financial essets (f) Other current assets (f) Other current assets (f) Other current assets (f) Other current assets (g) Equity (g) Equity Share Capital (g) Conter equity (g) Equity Share Capital (h) Non-current liabilities (g) Deferred Tax Liabilities (h) Deferred Tax Liabilities (h) Cong - term borrowings (h) Current liabilities (h) Short - term borrowings (h) Short - term provisions <li(h) sh<="" td=""><td></td><td></td><td>944.21</td><td>945.21</td></li(h)>			944.21	945.21
2) Current assets (a) Current Investments (b) Inventories (c) Trade receivables (d) Cash and cash equivalents (e) Other financial assets 724.78 721. (e) Other financial assets 70.32 70.32 71. (f) Other current assets 52.53 41. Sub-total - Current assets 52.53 1234.90 1204. B EQUITY AND LIABILITIES TOTAL ASSETS 3699.08 2870. B Equity (a) Equity Share Capital (b) Other equity Sub-total-Equity 2102.95 1626.1 C) Deferrent liabilities (a) Long - term borrowings 3.76 (b) Deferred Tax Liabilities (c) Other long-term Liabilities (d) Long - term provisions 0.00 0.00 (d) Long - term borrowings 1230.58 1091.3 (b) Trade Payables 258.75 (c) Other current Liabilities 1230.58 1091.3 (d) Short - term provisions 31.41 26.4 		(e) Other non-current assets	0.00	0.00
(a) Current Investments 0.00 0.00 (b) Inventories 0.00 0.00 (c) Trade receivables 387.27 409 (d) Cash and cash equivalents 724.78 721. (e) Other financial assets 70.32 31. (f) Other current assets 52.53 41. Sub-total - Current assets 52.53 41. TOTAL ASSETS 3699.08 2870. B EQUITY AND LIABILITIES 1204. (a) Equity 294.00 294.0 (b) Other equity 2102.95 1626. (c) Other forg-term Liabilities 3.76 5. (d) Long - term borrowings 3.76 5. (c) Other long-term Liabilities 0.00 0. (d) Long - term provisions 0.00 0. (d) Long - term provisions 0.00 0. (g) Sub-total-Non-current-liabilities 59.04 30. (ii) Current Liabilities 258.75 22. (c) Other current Liabilities 258.75 22. (d) Short - term provision		Sub-total-Non-current-assets	2464.18	1666.06
(b) Inventories 0.00 0.0 (c) Trade receivables 387 27 409 (d) Cash and cash equivalents 724.78 721. (e) Other financial assets 70.32 31. (f) Other current assets 52.53 41. Sub-total - Current assets 1234.90 1204. TOTAL ASSETS 3699.08 2870. B EQUITY AND LIABILITIES 1234.90 1204. (a) Equity 1808.95 1332. 1322. Sub-total-Equity 2102.95 1666. (i) Non-current liabilities 3.76 5. (b) Deferred Tax Liabilities 0.00 0.0 (a) Long - term borrowings 3.76 5. (b) Deferred Tax Liabilities 0.00 0.0 (d) Long - term provisions 0.00 0.0 (d) Long - term borrowings 1230.58 1091.3 (ii) Current liabilities 258.75 92.3 (c) Other current Liabilities 258.75 22. (c) Other current Liabilities 16.35 2 <td>2)</td> <td>Current assets</td> <td></td> <td></td>	2)	Current assets		
(c) Trade receivables 387 27 409 (d) Cash and cash equivalents 724 78 721 (e) Other financial essets 724 78 721 (e) Other financial essets 724 78 721 (f) Other current assets 52 53 41. Sub-total - Current assets 1234.90 1204. TOTAL ASSETS 3699.08 2870. B EQUITY AND LIABILITIES 1 1) Equity 1808.95 1332. (a) Equity Share Capital 294.00 294.0 (b) Other equity 1808.95 1332. Sub-total-Equity 2102.95 1626.1 2) Liabilities 3.76 5. (a) Long - term borrowings 3.76 5. (b) Deferred Tax Liabilities 0.00 0.0 (d) Long - term provisions 0.00 0.0 (d) Long - term provisions 0.00 0.0 (i) Current liabilities 1230.58 1091.1 (a) Short - term borrowings 1230.58 1091.2 (b) Trade Payables 258.75 92. (c) Other current Li		(a) Current Investments	0.00	0.00
(d) Cash and cash equivalents 724.78 721. (e) Other financial assets 70.32 31. (f) Other current assets 52.53 41. Sub-total - Current assets 1234.90 1204. TOTAL ASSETS 3699.08 2870. Izabutities 294.00 294.0 (a) Equity Share Capital 294.00 294.0 (b) Other equity 1808.95 1332. 332. Sub-total-Equity 2102.95 1626.0 (a) Long - term borrowings 3.76 5. 5. </td <td></td> <td>(b) Inventories</td> <td>0.00</td> <td>0.00</td>		(b) Inventories	0.00	0.00
(e) Other financial assets 70.32 31. (f) Other current assets 52.53 41. Sub-total - Current assets 1234.90 1204. TOTAL ASSETS 3699.08 2870. B EQUITY AND LIABILITIES 1) Equity 294.00 294.1 (a) Equity Share Capital 294.00 294.1 (b) Other equity 2102.95 1626.2 2) Liabilities 3.76 5.2 (a) Long - term borrowings 3.76 5.2 (a) Long - term borrowings 3.76 5.2 (b) Deferred Tax Liabilities 0.00 0.1 (d) Long - term provisions 0.00 0.1 (d) Long - term provisions 0.00 0.1 (ii) Current liabilities 1230.58 1091.1 (a) Short - term borrowings 1230.58 1091.1 (b) Trade Payables 258.75 92.2 (c) Other current Liabilities 16.35 2 (d) Short - term provisions 31.41 26.1		(c) Trade receivables	387 27	409.98
(f) Other current assets 52.53 41. Sub-total - Current assets 1234.90 1204. TOTAL ASSETS 3699.08 2870. B EQUITY AND LIABILITIES 1 1234.90 1204. 1) Equity 3699.08 2870. (a) Equity Share Capital 294.00 294.00 294.00 (b) Other equity 1808.95 1332. 1332. Sub-total-Equity 2102.95 1666. 1666. 2) Liabilities 3.76 5.1 55.26 25.4 (a) Long - term borrowings 3.76 5.1 (b) Deferred Tax Liabilities 0.00 0.01 (a) Long - term provisions 0.00 0.01 0.00 0.01 Sub-total-Non-current-liabilities 59.04 30. 30. (ii) Current liabilities 1230.58 1091.1 1091.1 (b) Trade Payables 258.75 32. 10 1230.58 1091.2 (c) Other current Liabilities 16.35 2 10 10 10 13.35 10 12 (d) Short - term provisions		(d) Cash and cash equivalents	724.78	721.30
Sub-total - Current assets 1234.90 1204. TOTAL ASSETS 3699.08 2870. B EQUITY AND LIABILITIES 3699.08 2870. 1) Equity 294.00 294.00 294.00 294.00 (a) Equity Share Capital 294.00<		(e) Other financial assets	70.32	31.91
TOTAL ASSETS 3699.08 2870. B EQUITY AND LIABILITIES 3699.08 2870. 1) Equity 294.00 294. (a) Equity Share Capital 294.00 294. (b) Other equity 1808.95 1332. Sub-total-Equity 2102.95 1626. 2) Liabilities 3.76 5. (a) Long - term borrowings 3.76 5. (b) Deferred Tax Liabilities 0.00 0.0 (c) Other long-term Liabilities 0.00 0.0 (d) Long - term provisions 0.00 0.0 (d) Long - term provisions 0.00 0.0 (d) Long - term borrowings 1230.58 1091.0 (ii) Current Liabilities 258.75 92.0 (c) Other current Liabilities 16.35 2 (d) Short - term provisions 31.41 26.0			52.53	41.49
B EQUITY AND LIABILITIES 1) Equity (a) Equity Share Capital (b) Other equity 294.00 294. 1808.95 (b) Other equity Sub-total-Equity 2102.95 1626. 2) Liabilities (i) Non-current liabilities 3.76 5.1 (a) Long - term borrowings 3.76 5.2. (b) Deferred Tax Liabilities 0.00 0.0. (c) Other long-term Liabilities 0.00 0.0. (d) Long - term provisions 0.00 0.0. (a) Sub-total-Non-current-liabilities 59.04 30. (ii) Current liabilities 1230.58 1091.3 (b) Trade Payables 258.75 92. (c) Other current Liabilities 16.35 2. (d) Short - term provisions 31.41 26.4		Sub-total - Current assets	1234.90	1204.68
Equity 294.00 294.10 (a) Equity Share Capital 294.00 294.10 (b) Other equity 2102.95 1332.10 Sub-total-Equity 2102.95 1626.10 2) Liabilities 1 1626.10 (i) Non-current liabilities 3.76 5.10 5.26 (a) Long - term borrowings 3.76 5.10 0.00 0.01 (d) Long - term provisions 0.00 0.01 0.00 0.01 (d) Long - term provisions 59.04 30.10 30.10 (ii) Current liabilities 1230.58 1091.3 (b) Trade Payables 258.75 92.10 (c) Other current Liabilities 16.35 2 10 31.41 26.10		TOTAL ASSETS	3699.08	2870.74
(a) Equity Share Capital 294.00 294.1 (b) Other equity 1808.95 1332. Sub-total-Equity 2102.95 1626.1 (i) Non-current liabilities (i) Non-current liabilities 1626.1 (a) Long - term borrowings 3.76 5.1 (b) Deferred Tax Liabilities 0.00 0.1 (c) Other long-term Liabilities 0.00 0.1 (d) Long - term provisions 0.00 0.1 Sub-total-Non-current-liabilities 59.04 30.1 (ii) Current liabilities 258.75 92.1 (c) Other Agables 258.75 22.2 (c) Other current Liabilities 16.35 2 (d) Short - term provisions 31.41 26.0	в	EQUITY AND LIABILITIES		
(a) Equity Share Capital 294.00 294.1 (b) Other equity 1808.95 1332. Sub-total-Equity 2102.95 1626.1 (i) Non-current liabilities (i) Non-current liabilities 1626.1 (a) Long - term borrowings 3.76 5.1 (b) Deferred Tax Liabilities 0.00 0.1 (c) Other long-term Liabilities 0.00 0.1 Sub-total-Non-current-liabilities 59.04 30.1 (ii) Current liabilities 1230.58 1091.1 (b) Trade Payables 258.75 32.2 (c) Other current Liabilities 16.35 2 (d) Short - term provisions 31.41 26.0	1)	Equity		
(b) Other equity 1808.95 1332. Sub-total-Equity 2102.95 1626. 2) Liabilities 3.76 5.3 (i) Non-current liabilities 3.76 5.3 (b) Deferred Tax Liabilities 55.26 25.26 (c) Other long-term Liabilities 0.00 0.1 (d) Long - term provisions 0.00 0.1 Sub-total-Non-current-liabilities 59.04 30.3 (ii) Current liabilities 1230.58 1091.1 (a) Short - term borrowings 1230.58 1091.1 (b) Trade Payables 258.75 92.2 (c) Other current Liabilities 16.35 2 (d) Short - term provisions 31.41 26.0		(a) Equity Share Capital	294.00	294.00
Sub-total-Equity 2102.95 1626. 2) Liabilities 1			1808.95	1332.99
(i) Non-current liabilities 3.76 (a) Long - term borrowings 3.76 (b) Deferred Tax Liabilities 55.26 (c) Other long-term Liabilities 0.00 (d) Long - term provisions 0.00 Sub-total-Non-current-liabilities 59.04 (ii) Current liabilities 1230.58 (a) Short - term borrowings 1230.58 (b) Trade Payables 258.75 (c) Other current Liabilities 16.35 (d) Short - term provisions 31.41			2102.95	1626.99
(a) Long - term borrowings 3.76 5.1 (b) Deferred Tax Liabilities 55.26 25.2 (c) Other long-term Liabilities 0.00 0.1 (d) Long - term provisions 0.00 0.1 Sub-total-Non-current-liabilities 59.04 30.2 (ii) Current liabilities 1230.58 1091.3 (a) Short - term borrowings 258.75 92.2 (c) Other current Liabilities 16.35 2 (d) Short - term provisions 31.41 26.1	2)	Liabilities		
(b) Deferred Tax Liabilities 55.26 25. (c) Other long-term Liabilities 0.00 0.1 (d) Long - term provisions 0.00 0.1 Sub-total-Non-current-liabilities 59.04 30. (ii) Current liabilities 1230.58 1091.1 (a) Short - term borrowings 258.75 92.1 (c) Other current Liabilities 16.35 2. (d) Short - term provisions 31.41 26.1		(i) Non-current liabilities		
(c) Other long-term Liabilities 0.00 0.1 (d) Long - term provisions 0.00 0.1 Sub-total-Non-current-liabilities 59.04 30.1 (ii) Current liabilities 1230.58 1091.1 (a) Short - term borrowings 258.75 32.2 (c) Other current Liabilities 16.35 2 (d) Short - term provisions 31.41 26.1		(a) Long - term borrowings	3.76	5.29
(d) Long - term provisions 0.00 0.1 Sub-total-Non-current-liabilities 59.04 30. (ii) Current liabilities 1230.58 1091.9 (a) Short - term borrowings 1230.58 1091.9 (b) Trade Payables 258.75 92.2 (c) Other current Liabilities 16.35 2 (d) Short - term provisions 31.41 26.1		(b) Deferred Tax Liabilities	55.20	25.46
Sub-total-Non-current-liabilities59.0430.(ii) Current liabilities(a) Short - term borrowings1230.581091.9(b) Trade Payables258.7592.3(c) Other current Liabilities16.352(d) Short - term provisions31.4126.0		(c) Other long-term Liabilities	0.00	0.00
(ii) Current liabilities 1230.58 1091.3 (a) Short - term borrowings 1230.58 1091.3 (b) Trade Payables 258.75 92.3 (c) Other current Liabilities 16.35 2.3 (d) Short - term provisions 31.41 26.0		(d) Long - term provisions	0.00	0.00
(a) Short - term borrowings 1230.58 1091.0 (b) Trade Payables 258.75 92.0 (c) Other current Liabilities 16.35 2.0 (d) Short - term provisions 31.41 26.0		Sub-total-Non-current-liabilities	59.04	30.75
(b) Trade Payables 258.75 92.3 (c) Other current Liabilities 16.35 2.3 (d) Short - term provisions 31.41 26.1				
(c) Other current Liabilities 16.35 2. (d) Short - term provisions 31.41 26.0		(a) Short - term borrowings	1230.58	1091.97
(d) Short - term provisions 31.41 26.0				92.26
		(c) Other current Liabilities	16.35	2.15
Sub-total-Current-liabilities 1537.09 1213.0		(d) Short - term provisions	31.41	26.62
		Sub-total-Current-liabilties	1537.09	1213.00
TOTAL EQUITY AND LIABILITIES 3699.08 2870.			3699.08	2870.74

Place : Kolkata Dated : 30-05-2024 By Order of the Board For Kabra Commercial Limited Rajesh Kumar Kabra Managing Director Din : 00331305

For KABRA COMMERCIAL LTD.

Apeksha Agiwal

APEKSHA AGIWAL Company Secretary Membership No. 41364

(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 <u>Cash Flow Statement for the year ended 31st March 2024</u>

(Amount in hund					
Particulars	For the Year ended 31st	For the Year ended 31st			
	March 2024	March 2023			
A. CASH FLOW FROM OPERATING ACTIVITIES:					
Net Profit as per Profit & Loss A/C	99,230.40	1,59,476.95			
Adjustments for:	///////////////////////////////////////	1,01,11,0110			
i) Dividend Received	(22,927.85)	(22,318.49)			
ii) Interest received	(97,068.91)	(1,01,976.24)			
iii) Finance Cost	80,504.50	75,531.05			
v)Loss/(Profit) on sale of shares	42,460.31	(87,455.16)			
vi) Depreciation	3,674.13	3,760.32			
	1,05,872.58	27,018.43			
Operating Profit before change in working capital					
Decrease / (Increase) in Trade Receivable	22,706.89	(70,138.72)			
Decrease / (Increase) in Other Deposits	-	-			
Decrease / (Increase) Other Financial Current Assets	(38,409.95)	1,85,575.89			
Decrease / (Increase) Other Current Assets	(11,034.45)	22,663.91			
Increase / (Decrease) Current Borrowings	1,38,611.37	88,336.91			
Increase / (Decrease) Other Current Liabilities	14,199.69	(44.71)			
Increase / (Decrease) Trade Payables	1,66,483.84	29,199.15			
Profit Before Tax	3,98,429.97	2,82,610.87			
Less: Tax Paid	(6,903.15)	(26,002.77)			
Income Generated from Operating Activities:	3,91,526.82	2,56,608.10			
B. CASH FLOW FROM INVESTING ACTIVITIES:					
Proceeds from Purchase/Sale of Investments(Net)	(4,16,441.44)	(71,572.67)			
Dividend Received	22,927.85	22,318.49			
Interest Received	97,068.91	1,01,976.24			
Security Deposit made	1,000.00	(1,000.00)			
Purchase of Property, Plant & Equipment	(13,640.49)	-			
Income Generated from Investing Activities:	(3,09,085.17)	51,722.05			
C. CASH FLOW FROM FINANCING ACTIVITIES					
Loan taken from Bank	1,536.96	(1,272.82)			
Receipt from Loan given	-	-			
Interest Paid	(80,504.50)	(75,531.05)			
	(78,967.54)	(76,803.88)			
Income Generated from Financing Activities:					
Net Increase in Cash & Cash equivalents(A+B+C)	3,474.11	2,31,526.28			
Cash and Cash equivalents(Opening)	16,64,191.66	14,32,665.38			
Cash and Cash equivalents(Closing)	16,67,665.77	16,64,191.66			
Net Increase in Cash & Cash Equivalents	3,474.11	2,31,5 26.2 8			

Place : Kolkata Dated: 30.05.2024

_ _ _

Apeksha Agaval

APEKSHA AGIWAL Company Secretary Membership No. 41564



By order of the Board Rajesh Kumar Kabra Managing Director DIN : 00331305

For KABRA COMMERCIAL LTD.

ham Oirector

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 AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2024

		₹ <u>Rs. in Lacs</u>						
			Sta	ndalone				
S.No	Particulars		Quarter Ended		Y	ear Ended		
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.		
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audit		
1	Total Income from operations	557.69	566.95	320.95	2071.61	1381		
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	14.26	-1.66	12.90	99.23	159.		
з	Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	14.26	-1.66	12.90	99.23	159.		
4	Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	-2.77	-2.39	9.18	67.96	132.		
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period after Tax							
5	and Other Comprehensive Income after tax)	127.29	73.61	-	484.30	277.		
6	Equity Share Capital (Face Value of 10/- each)	294.00	294.00	294.00	294.00	294.		
	Reserves (excluding Revaluation Reserve as shown in the audited Balance Sheet of previous year)	-	-	-	1775.22	1296		
8	Earnings Per Share (Face value of 10/- each)(not annualised)							
	a)Basic	-0.10	-0.08	0.31	2.31	4.5		
	b)Diluted	-0.10	-0.08	0.31	2.31	4.5		
Notes					•			

1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30.05.2024. The statutory auditor of the company have conducted the audit of the above Standalone Financial Results for the year ended 31st March, 2024

2. The above is an extract of the detailed format of financial results for the quarter and year ended 31st March, 2024 filed with Bombay Stock Exchange and Calcutta Stock Exchange 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 o 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.

· · ·				
		and the statement of the	By order of the Board	
Place : Kolkata		undra	Rajesh Kumar Kabra	
Date : 30th May, 2024		A CON	Managing Director	
	Apple Appende	× 1 Viala jo	DIN : 00331305	
· · · · · · · · ·	APEKSHA AGIWAL	A CALLER OF	For KABRA COMMERCIAL LTD.	
	Company Secretary	anered Account	Dearm.	
	Membership No. 41564		Oirector	

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

DECLARATION PURSUANT TO REGULATION 33(3) (D) OF SEBI (LISTING OBLIGATIONS AND DISCLOSURES REQUIREMENTS) REGULATIONS, 2015

In terms of the provisions of Regulation 33(3)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements, 2015, as amended, we confirm that the Statutory Auditors of the Company, viz M/s P. K. Mundra & Co., Chartered Accountants, have issued Audit Reports with unmodified opinion on the Audited Financial Results of the Company (Standalone) for the year ended 31st March, 2024.

For Kabra Commercial Limited

Tailand.

Rajesh Kumar Kabra (Managing Director)

On Baunh Agament

Om Prakash Agarwal (Chief Financial Officer)

Date : 30th May, 2024 Place : Kolkata



"Diamond Chambers" Block - II, 8th Floor, Unit No. 8K 4, Chowringhee Lane, Kolkata - 700016, Ph. : 4003-0204, 4001-9259 Fax : 2252-2161, E-mail : pkmundra@gmail.com

Independent Auditor's Report on Audit of Quarterly and Annual Standalone Financial Results of Kabra Commercial Limited ("the Company") pursuant to the requirements of Regulations 33 and 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

To the Board of Directors of Kabra Commercial Limited,

Opinion

We have audited the accompanying "Statement of Standalone Financial Results of Kabra Commercial Limited ("the Company") for the Quarter/Year ended 31st March, 2024" ("the Statement"), being submitted by the Company pursuant to the requirements of Regulations 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

(i) is presented in accordance with the requirements of Regulations 33 and 52 of the Listing Regulations; and

(ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the guarter and year then ended.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Statement under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

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.



Management's Responsibilities for the Statement

This Statement is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. The Statement has been compiled from the related audited standalone interim financial information for the quarter and year ended 31st March, 2024. This responsibility includes the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income/(loss) and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 and 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

• Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

 Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.

• Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulations 33 and 52 of the Listing Regulations.

• Conclude on the appropriateness of the Board of Directors' use of the going basis of accounting and, based on the audit evidence obtained, whether an uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going



concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors

- (i) in planning the scope of our audit work and in evaluating the results of our work; and
- (ii) to evaluate the effect of any identified misstatements in the Statement.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes the results for the quarter ended 31st March, 2024 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year. which were subject to limited review by us, as required under the Listing Regulations.

For PK Mundra & Co. CHARTERED ACCOUNTANTS FIRM PAG NO-322505E

CA PRAMÓD KUMAR MUNDRA CHARTERED ACCOUNTANTS PROPRIETOR Membership No.052302

UDIN: 24052302 BKHQNK6594

PLACE : KOLKATA DATE : 30th May, 2024

