

# 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)

May 30, 2019

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

Dear Sir,

Ref : Regulation 30 of the SEBI ( Listing Obligations and Disclosure Requirements)  
Regulations' 2015 ('Listing Regulations')

Scrip Code : 539393

We wish to inform you that the Board of Directors of the Company at their meeting held today, i.e. 30<sup>th</sup> May, 2019 ("the Board Meeting"), has inter alia, approved the following :

1. Audited Financial Results :

In this regard, we are enclosing herewith a copy of the following as prescribed under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations")

- i. The Standalone Audited Financial Results ( as stated above) in the detailed format as per the Listing Regulations, along with the Auditors' Report.
- ii. Declaration regarding unmodified opinion in terms of Regulation 33.
- iii. Extracts of the said results as being released to advertisement agency for publication in newspapers in terms of Regulation 47.

2. Dividend :

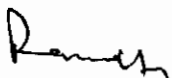
- i. No dividend is proposed due to inadequacy of profit.

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

Thanking you,

Yours faithfully

For KABRA COMMERCIAL LIMITED



DIRECTOR

DIN : 00341280

Encls : as above.

# KABRA COMMERCIAL LIMITED

(CIN : L67120WB1982PLC035410)

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

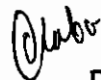
Phone No. 2225-4058, Fax : 91-33-22253461

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

## STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2019.

PART I		[Rs, in lakhs]				
Sl.No.	Particulars	Quarter Ended			Year Ended	
		31.03.2019 (Audited)	31.12.2018 (Unaudited)	31.03.2018 (Audited)	31.03.2019 (Audited)	31.03.2018 (Audited)
1	<b>Income from operations</b>					
	(a) Revenue from operations	1268.08	450.18	278.37	2108.47	1643.17
	(b) Other Income	2.00	6.22	6.49	17.75	78.22
	<b>Total income from operations (net)</b>	<b>1270.08</b>	<b>456.40</b>	<b>284.86</b>	<b>2126.22</b>	<b>1721.39</b>
2	<b>Expenses :</b>					
	(a) Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of Stock-in-Trade	926.25	0.00	0.00	926.25	689.08
	(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00
	(d) Transportation & Direct Expenses	169.14	430.70	256.05	934.53	802.70
	(e) Employee benefits expenses	3.02	2.67	3.11	11.95	11.13
	(f) Finance Cost	49.09	18.55	21.89	103.95	75.66
	(f) Depreciation and amortization expenses	0.24	0.36	0.89	1.32	2.14
	(g) Other expenses	4.52	3.79	-0.83	15.65	18.17
	<b>Total expenses</b>	<b>1152.26</b>	<b>456.07</b>	<b>281.11</b>	<b>1993.65</b>	<b>1598.88</b>
3	<b>Total profit before Extraordinary / exceptional items and tax</b>	<b>117.82</b>	<b>0.33</b>	<b>3.75</b>	<b>132.57</b>	<b>122.51</b>
4	Extraordinary items	-101.77	0.00	-	-101.77	-
5	<b>Total profit before tax</b>	<b>16.05</b>	<b>0.33</b>	<b>3.75</b>	<b>30.80</b>	<b>122.51</b>
6	Tax expense:					
7	Current Tax	3.08	-0.51	0.77	5.07	24.12
8	Deferred Tax	0.36	0.00	-0.02	0.36	-0.02
9	<b>Total Tax Expense</b>	<b>3.44</b>	<b>(0.51)</b>	<b>0.75</b>	<b>5.43</b>	<b>24.10</b>
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
11	<b>Net Profit Loss for the period from continuing operations</b>	<b>12.61</b>	<b>0.84</b>	<b>3.00</b>	<b>25.37</b>	<b>98.41</b>
12	Profit ( Loss) from discontinued operations before tax	0	0	0	0	0
13	<b>Tax expense of discontinued operations</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
14	Net Profit (Loss) from discontinued operations after tax	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
16	<b>Total profit (loss) for period</b>	<b>12.61</b>	<b>0.84</b>	<b>3.00</b>	<b>25.37</b>	<b>98.41</b>
17	Other comprehensive income net of taxes	0	0	0	0	0
18	<b>Total Comprehensive Income for the period</b>	<b>12.61</b>	<b>0.84</b>	<b>3.00</b>	<b>25.37</b>	<b>98.41</b>
19	Paid-up equity share capital (Face Value Rs. 10/- each)	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	807.58	782.21
21.1	<b>Earnings per share (before Extraordinary / Exceptional items &amp; Taxes)</b> (of Rs. 10/- each) (not annualised):					
	(a) Basic & Diluted	4.00	0.01	0.13	4.51	4.17
21.2	<b>Earnings per share (after Extraordinary / Exceptional items &amp; Taxes)</b> (of Rs. 10/- each) (not annualised):					
	(a) Basic & Diluted	0.43	0.03	0.10	0.86	3.35

For KABRA COMMERCIAL LTD.



Director

**STANDALONE AUDITED SEGMENT WISE REVENUE, RESULTS , ASSETS & LIABILITIES  
FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2019**

Sl. No	Particulars	Quarter Ended			Year Ended	
		31.03.2019	31.12.2018	31.03.2018	31.03.2019	31.03.2018
		Audited	Unaudited	Audited	Audited	Audited
1	<b>SEGMENT REVENUE</b>					
	A.Coal/Coke Trading & Service/Comm.	1268.08	450.18	278.37	2108.47	1643.17
	B.Investment & Finance	2.00	6.22	2.09	15.44	68.82
	C. Unallocated	0.00	0.00	4.40	2.31	9.40
	<b>Total</b>	<b>1270.08</b>	<b>456.40</b>	<b>284.86</b>	<b>2126.22</b>	<b>1721.39</b>
2	<b>SEGMENT RESULT</b>					
	(Profit before Tax from each segment)					
	A.Coal/Coke Trading & Service/Comm.	70.92	19.49	26.28	145.92	151.38
	B.Investment & Finance	2.22	6.20	2.51	15.44	68.82
	C.Unallocated Income	0.00		4.40	2.31	9.40
	<b>Total</b>	<b>73.14</b>	<b>25.69</b>	<b>33.19</b>	<b>163.67</b>	<b>229.60</b>
	Less: i) Interest	49.09	18.55	21.88	103.95	75.65
	ii) Other un-allocable expenditure	8.00	6.81	7.56	28.92	31.44
	<b>Total Profit before Tax</b>	<b>16.05</b>	<b>0.33</b>	<b>3.75</b>	<b>30.80</b>	<b>122.51</b>
3	<b>SEGMENT ASSETS</b>					
	A.Coal/Coke Trading & Service/Comm.	2363.07	1929.18	1842.33	2363.07	1842.33
	B.Investment & Finance	180.35	182.92	165.66	180.35	165.66
	C.Others- Unallocable	576.49	156.06	293.81	576.49	293.81
	<b>Total Assets</b>	<b>3119.91</b>	<b>2268.16</b>	<b>2301.80</b>	<b>3119.91</b>	<b>2301.80</b>
4	<b>SEGMENT LIABILITIES</b>					
	A.Coal/Coke Trading & Service/Comm.	1896.99	1070.27	1117.88	1896.99	1117.88
	B.Investment & Finance	0.00	0.00	0.00	0.00	0.00
	C.Others- Unallocable	68.76	53.13	50.26	68.76	50.26
	<b>Total Liabilities</b>	<b>1965.75</b>	<b>1123.40</b>	<b>1168.14</b>	<b>1965.75</b>	<b>1168.14</b>

**STANDALONE BALANCE SHEET AS QN 31-03-2019**

Sl. No	Particulars	As at 31.03.2019 Audited	As at 31.03.2018 Audited
<b>A</b>	<b>ASSETS</b>		
1)	<b>Non-current assets</b>		
	(a) Fixed Assets	57.89	64.08
	(b) Non-current investments	142.35	127.66
	(c) Deferred Tax assets (net)	0.00	0.00
	(d) Long term loans and advances	1.77	1.64
	(e) Other non-current assets	0.00	0.00
	<b>Sub-total-Non-current-assets</b>	<b>202.01</b>	<b>193.38</b>
2)	<b>Current assets</b>		
	(a) Current Investments	0.00	0.00
	(b) Inventories	0.00	0.00
	(c) Trade receivables	527.53	471.71
	(d) Cash and cash equivalents	2112.94	1472.75
	(e) Short-term loans and advances	145.97	108.38
	(f) Other current assets	120.77	55.58
	<b>Sub-total - Current assets</b>	<b>2907.21</b>	<b>2108.42</b>
	<b>TOTAL ASSETS</b>	<b>3109.22</b>	<b>2301.80</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
1)	<b>Equity</b>		
	(a) Equity Share Capital	294.00	294.00
	(b) Other equity	860.16	839.66
	<b>Sub-total-Equity</b>	<b>1154.16</b>	<b>1133.66</b>
2)	<b>Liabilities</b>		
	<b>(i) Non-current liabilities</b>		
	(a) Long - term borrowings	0.00	0.00
	(b) Deferred Tax Liabilities	1.81	1.45
	(c) Other long-term Liabilities	0.00	0.00
	(d) Long - term provisions	0.00	0.00
	<b>Sub-total-Non-current-liabilities</b>	<b>1.81</b>	<b>1.45</b>
	<b>(ii) Current liabilities</b>		
	(a) Short - term borrowings	739.35	1068.46
	(b) Trade Payables	1146.95	49.43
	(c) Other current Liabilities	16.45	3.37
	(d) Short - term provisions	50.50	45.43
	<b>Sub-total-Current-liabilities</b>	<b>1953.25</b>	<b>1166.69</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>3109.22</b>	<b>2301.80</b>

**Note :**

- i) The above audited results have been reviewed by the Audit Committee and approved by the Board of Directors at their Meeting held on 30.05.2019
- ii) The Limited review of these results has been done by the statutory Auditor of the Company.
- iii) Segment Report as at 31.03.2019 is attached
- iv) There is no investor complaint pending against the Company.
- v) The figures of 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 third quarter of the current financial year.
- vi) Depreciation has been provided as per Companies Act, 2013
- vii) Figure has been regrouped, rearranged & reclassify wherever found necessary

**For KABRA COMMERCIAL LTD.**

*Olubor*  
**Director**

Place : Kolkata  
Dated : 30/05/2019

By Order of the Board  
For Kabra Commercial Limited

Ramawtar Kabra  
Director  
Din : 00341280

# KABRA COMMERCIAL LIMITED

CIN : L67120WB1982PLC035410

Regd. Off : 2, BRABOURNE ROAD, 4<sup>TH</sup> FLOOR, KOLKATA- 700 001

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## EXTRACT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31<sup>ST</sup> MARCH, 2019

( Rs. in Lacs )

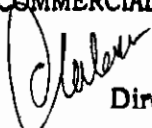
Particulars	Quarter Ended			Year Ended	
	31-03-2019 (Audited)	31-12-2018 (Unaudited)	31-03-2018 (Audited)	31-03-2019 (Audited)	31-03-2018 (Audited)
Total income from operations (net)	1270.08	456.40	284.86	2126.22	1721.39
Net Profit/(Loss) for the period (Before tax Exceptional and / or Extraordinary items)	117.82	0.33	3.75	132.57	122.51
Net Profit/(Loss) for the period after tax (after Exceptional and / or Extraordinary items)	12.61	0.84	3.00	25.37	98.41
Equity Share Capital	294.00	294.00	294.00	294.00	294.00
Reserves ( excluding Revaluation Reserve as shown in the Balance Sheet of previous year 31 <sup>st</sup> March 2018 and 31 <sup>st</sup> March 2017)	0	0	0	807.58	782.21
Earnings Per Share (of Rs.10/- each)					
Basic & Diluted	0.43	0.03	0.10	0.86	3.35

### NOTES :

1. The above is an extract of the detailed format of Standalone Audited Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015. The full format of the Standalone Audited Financial Results are available on the website of the Stock Exchange and are also available on the Company's website. The above Standalone Audited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on May 30, 2019 and have been subjected website, [www.kcl.net.in](http://www.kcl.net.in)
2. No Investor complaint was pending either at the beginning or at the end of the period under review.
3. Figures have been regrouped / rearranged wherever necessary.
4. The figures of last quarter are the balancing figures 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.

Place : Kolkata  
Date : 30<sup>th</sup> May, 2019

For KABRA COMMERCIAL LTD.

  
Director

KABRA COMMERCIAL LIMITED

[ R. A. KABRA ]

DIRECTOR  
DIN NO. : 00341280

# KABRA COMMERCIAL LIMITED

CIN NO : L67120WB1982PLC035410

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

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May 30, 2019

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

BSE Equity Scrip Code : 539393

Dear Sir,

Ref : Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements )  
Regulations, 2015

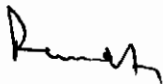
Sub: Declaration in respect of unmodified opinion on the Audited Financial Result  
for the Financial Year ended March 31, 2019.

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, and in terms of the SEBI Circular No. CIR / CFD / CMD / 56 / 2016, dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, M/s. S. C. Soni & Co. Chartered Accountants, have issued an Audit Report with Unmodified Opinion on the Standalone Financial Result of the Company for the Quarter and Year ended 31<sup>st</sup> March, 2019.

Please take the same in your records and do the needful.

Thanking you,

Yours faithfully  
For KABRA COMMERCIAL LIMITED



[ RAMAWTAR KABRA ]  
DIRECTOR  
DIN : 00341280



Auditor's Report on Quarterly Financial Results and Year to Date Results of the  
Company Pursuant to the Clause 33 of the Listing Agreement.

To  
Board of Directors of  
Kabra Commercial Ltd.  
2, Brabourne Road,  
Kolkata - 700001

We have audited the quarterly financial results of Kabra Commercial Ltd.. for the quarter ended 31<sup>st</sup> March, 2019 and the year to date results for the period 01.04.2018 to 31.03.2019 attached herewith, being submitted by the company pursuant to the requirement of Clause 33 of the SEBI(LODR), 2015 except for the disclosures regarding 'Public Shareholding' and 'Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. These quarterly financial results as well as the year to date financial result have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard (AS) 25, Interim Financial Reporting, issued pursuant to the Companies (Accounting Standards) Rules, 2014 as per Section 129 of the Companies Act, 2013 or by the Institute of Chartered Accountants of India and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An



audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results:

- (i) are presented in accordance with the requirements of clause 33 of the SEBI(LODR), 2015 in this regard ; and
- (ii) give a true and fair view of the net profit and other financial information for the quarter ended 31<sup>st</sup> March, 2019 as well as the year to date results for the period from 01.04.2018 to 31.03.2019.

Further, we also report that we have, on the basis of the books of account and other records and information and explanations given to us by the management, also verified the number of shares as well as percentage of shareholdings in respect of aggregate amount of public shareholdings, as furnished by the company in terms of clause 31 of the SEBI(LODR), 2015 and found the same to be correct.

Date : 30.05.2019

For S.C. SONI & CO.  
Chartered Accountants

S.C. SONI  
M. No. 12345  
(Proprietor)