

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

June 30, 2021

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. 30th June, 2021 ("the Board Meeting"), has inter alia, approved the following :

1. Audited Financial Results as on 31-03-2021:

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



[CHANDRA PRAKASSH KABRA]
DIRECTOR

DIN : 00338838

Encls : as above.

KABRA COMMERCIAL LIMITED
(CIN : L67120WB1982PLC035410)

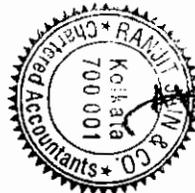
REGD.OFFICE: 2, BRABOURNE ROAD, 4TH FLOOR, KOLKATA-700001

Phone No. 2225-4058, Fax : 91-33-22253481

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

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2021.

PART I		[Rs. in lakhs]				
Sl.No.	Particulars	Quarter Ended			Year Ended	
		31.03.2021 (Audited)	31.12.2020 (Unaudited)	31.03.2020 (Audited)	31.03.2021 (Audited)	31.03.2020 (Audited)
1	Income from operations					
	(a) Revenue from operations	345.77	214.36	450.16	879.51	1192.08
	(b) Other Income	68.55	4.60	2.22	88.04	17.79
	Total Income from operations (net)	414.32	218.96	452.38	967.55	1209.87
2	Expenses :					
	(a) Cost of Materials consumed	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
	(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	316.09	186.94	398.79	755.89	953.62
	(e) Employee benefits expenses	6.46	12.53	19.88	40.15	38.21
	(f) Finance Cost	9.87	20.56	16.77	64.88	75.60
	(f) Depreciation and amortization expenses	0.25	0.12	0.18	0.62	0.74
	(g) Other expenses	16.81	11.84	7.10	34.88	19.74
	Total expenses	349.48	231.99	442.72	896.42	1065.91
3	Total profit before Extraordinary / exceptional items and tax	64.84	-13.03	9.66	71.13	123.96
4	Extraordinary items	0.00	0.00	-24.56	0.00	-24.56
5	Total profit before tax	64.84	-13.03	-14.90	71.13	99.40
6	Tax expense:					
7	Current Tax	10.02	-2.03	1.18	10.78	19.72
8	Deferred Tax	0.06	0.00	-1.07	0.06	-1.07
9	Total Tax Expense	10.08	(2.03)	0.11	10.84	18.65
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
11	Net Profit Loss for the period from continuing operations	54.76	-11.00	-15.01	60.29	80.75
12	Profit (Loss) from discontinued operations before tax	0	0	0	0	0
13	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00
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	Total profit (loss) for period	54.76	-11.00	-15.01	60.29	80.75
17	Other comprehensive income net of taxes	0	0	0	0	0
18	Total Comprehensive Income for the period	54.76	-11.00	-15.01	60.29	80.75
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	992.65	888.33
21.1	Earnings per share (before Extraordinary / Exceptional Items & Taxes) (of Rs. 10/- each) (not annualised):					
	(a) Basic & Diluted	1.86	(0.37)	-0.51	2.05	2.75
21.2	Earnings per share (after Extraordinary / Exceptional Items & Taxes) (of Rs. 10/- each) (not annualised):					
	(a) Basic & Diluted	1.86	(0.37)	-0.51	2.05	2.75



For KABRA COMMERCIAL LTD.

D. Sanyal

Director

KABRA COMMERCIAL LIMITED
REGD.OFFICE: 2, BRABOURNE ROAD, 4TH FLOOR, KOLKATA-700001
(CIN : L67120WB1982PLC035410)

STANDALONE AUDITED SEGMENT WISE REVENUE, RESULTS , ASSETS & LIABILITIES
FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2021

Sl. No	Particulars	Quarter Ended			Year Ended	
		31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
		Audited	Unaudited	Audited	Audited	Audited
1	SEGMENT REVENUE					
	A.Coal/Coke Trading & Service/Comm.	345.78	214.36	450.41	879.52	1192.08
	B.Investment & Finance	65.09	4.60	1.97	83.15	17.54
	C. Unallocated	3.45	0.00	0.00	4.88	0.25
	Total	414.32	218.96	462.38	967.55	1209.87
2	SEGMENT RESULT					
	(Profit before Tax from each segment)					
	A.Coal/Coke Trading & Service/Comm.	29.89	27.42	27.06	123.63	213.90
	B.Investment & Finance	65.97	4.34	2.02	83.15	17.54
	C.Unallocated income	3.45	0.00	0.25	4.88	0.25
	Total	99.11	31.76	29.33	211.66	231.69
	Less: i) Interest	9.87	20.56	16.77	94.89	75.60
	ii) Other un-allocable expenditure	24.40	24.23	27.46	75.65	56.99
	Total Profit before Tax	64.84	-13.03	-14.90	71.13	99.40
3	SEGMENT ASSETS					
	A.Coal/Coke Trading & Service/Comm.	2005.70	1973.59	2015.69	2005.70	2015.69
	B.Investment & Finance	216.72	188.09	190.31	216.72	190.31
	C.Others- Unallocated	120.88	106.75	143.32	120.88	143.32
	Total Assets	2343.30	2268.43	2349.32	2343.30	2349.32
4	SEGMENT LIABILITIES					
	A.Coal/Coke Trading & Service/Comm.	1008.42	1009.90	1089.08	1008.42	1089.08
	B.Investment & Finance	0.00	0.37	0.00	0.00	0.00
	C.Others- Unallocated	48.23	24.28	29.79	48.23	29.79
	Total Liabilities	1056.65	1034.55	1118.87	1056.65	1118.87

STANDALONE BALANCE SHEET AS ON 31-03-2021

Sl. No	Particulars	As at 31.03.2021 Audited	As at 31.03.2020 Audited
A	ASSETS		
1)	Non-current assets		
	(a) Fixed Assets	49.45	52.89
	(b) Non-current Investments	216.72	149.23
	(c) Deferred Tax assets (net)	0.00	0.00
	(d) Long term loans and advances	1.21	1.21
	(e) Other non-current assets	0.00	0.00
	Sub-total-Non-current-assets	267.38	203.13
2)	Current assets		
	(a) Current Investments	0.00	0.00
	(b) Inventories	0.00	0.00
	(c) Trade receivables	423.94	521.34
	(d) Cash and cash equivalents	1312.55	1312.32
	(e) Short-term loans and advances	60.45	121.82
	(f) Other current assets	278.98	190.71
	Sub-total - Current assets	2076.92	2146.19
	TOTAL ASSETS	2343.30	2349.32
B	EQUITY AND LIABILITIES		
1)	Equity		
	(a) Equity Share Capital	294.00	294.00
	(b) Other equity	992.65	936.45
	Sub-total-Equity	1286.65	1230.45
2)	Liabilities		
	(I) Non-current liabilities		
	(a) Long - term borrowings	0.00	0.00
	(b) Deferred Tax Liabilities	0.79	0.74
	(c) Other long-term Liabilities	0.00	0.00
	(d) Long - term provisions	0.00	0.00
	Sub-total-Non-current-liabilities	0.79	0.74
	(II) Current liabilities		
	(a) Short - term borrowings	892.58	854.99
	(b) Trade Payables	115.88	232.84
	(c) Other current Liabilities	18.30	7.09
	(d) Short - term provisions	29.14	23.21
	Sub-total-Current-liabilities	1056.86	1118.13
	TOTAL EQUITY AND LIABILITIES	2343.30	2349.32

Note :

i) The above audited results have been reviewed by I and approved by the Board of Directors at their Meeting.

ii) The Limited review of these results has been done by the Company.

iii) Bank OD has been taken on pledge of FD. The Interest are shown in Revenue From Operation at Segment Reporting as the OD has taken for the main business purpose.

iv) Segment Report as at 31.03.2021 is attached.

v) There is no investor complaint pending against the Company.

vi) 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.

vii) Depreciation has been provided as per Schedule II of the Companies Act, 2013.

viii) Figure has been regrouped, rearranged & reclassified wherever found necessary.

For KABRA COMMERCIAL LTD.

Dr. Arun
Director

Place : Kolkata
 Dated : 30-06-2021

By Order of the Board
 For Kabra Commercial Limited
 Ramewar Kabra
 Director
 Din : 00341280



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 AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2021

S.No	Particulars	₹ Rs. In Lacs				
		Standalone				
		Quarter Ended			Year Ended	
		31.03.2021 (Audited)	31.12.2020 (Unaudited)	31.03.2020 (Audited)	31.03.2021 (Audited)	31.03.2020 (Audited)
1	Total Income from operations	414.32	218.96	452.38	967.55	1209.87
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	64.84	-13.03	9.66	71.13	99.4
3	Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	64.84	-13.03	9.66	71.13	99.4
4	Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	54.76	-11.00	-15.01	60.29	80.75
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
7	Reserves (excluding Revaluation Reserve as shown in the audited Balance Sheet of previous year)	-	-	-	992.65	888.33
8	Earnings Per Share (Face value of ` 10/- each)(not annualised)					
	a)Basic	1.86	-0.37	-0.51	2.05	2.75
	b)Diluted	1.86	-0.37	-0.51	2.05	2.75

Notes:

1. The Financial Results of the Company for the quarter and year ended 31st March, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 30th June, 2021 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 and year ended 30th June, 2021 filed with 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 : 30th June, 2021

By order of the Board
Ramawtar Kabra
Director
DIN-00341280



For KABRA COMMERCIAL LTD.

Deban

Director

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 year

Particulars	For the Year ended 31st March 2021	For the Year ended 31st March 2020
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit as per Profit & Loss A/C	71,12,867.00	99,39,837.00
Adjustments for:		
i) Dividend Received	(8,36,996.00)	(5,11,601.00)
ii) Interest received	(96,36,382.00)	(99,32,729.00)
iii) Interest paid	64,88,125.00	71,47,746.00
iv) Profit/Loss on sale of share	(73,94,486.00)	(9,00,684.00)
v) Depreciation	61,664.00	74,464.00
Operating Profit before change in working capital	(42,05,208.00)	58,17,033.00
Decrease / (Increase) in Loans	-	(3,07,800.00)
Decrease / (Increase) in Trade Receivable	97,39,921.00	6,19,185.00
Decrease / (Increase) in Other Deposits	-	55,555.00
Decrease / (Increase) Other Financial Current Assets	(88,26,833.00)	-69,93,979.00
Decrease / (Increase) Other Current Assets	20,29,892.00	27,22,098.00
Increase / (Decrease) Other Current Liabilities	11,20,620.00	1,46,96,528.00
Increase / (Decrease) Trade Payables	(1,16,98,488.00)	-9,35,979.00
Profit Before Tax	(1,18,40,096.00)	1,56,72,641.00
Less: Tax Paid	-4,85,280.00	-47,01,345.00
Income Generated from Operating Activities:	(1,23,25,376.00)	1,09,71,296.00
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Profit/Loss on sale of Shares	73,94,486.00	9,00,684.00
Purchase/ Sale of Investments	(67,49,219.00)	-6,87,744.00
Dividend Received	8,36,996.00	5,11,601.00
Interest Received	96,36,382.00	99,32,729.00
Purchase of Property, Plant & Equipment	(1,46,000.00)	-
Income Generated from Investing Activities:	1,09,72,645.00	1,06,57,270.00
C. CASH FLOW FROM FINANCING ACTIVITIES		
Loan Given/ Recovered	4107800	0
Loan Taken /Repaid	37,56,396.00	-9,45,42,530.00
Interest Paid	(64,88,125.00)	-71,47,746.00
Income Generated from Financing Activities:	13,76,071.00	(10,16,90,276.00)
Net Increase in Cash & Cash equivalents(A+B+C)	23,340.00	(8,00,61,710.00)
Cash and Cash equivalents(Opening)	13,12,32,150.00	21,12,93,860.00
Cash and Cash equivalents(Closing)	13,12,55,490.00	13,12,32,150.00
Net Increase in Cash & Cash Equivalents	23,340.00	(8,00,61,710.00)

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.

For KABRA COMMERCIAL LTD.

Draun.





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, 4th Floor,
Kolkata - 700001

We have audited the quarterly financial results of Kabra Commercial Ltd.. for the quarter ended 31st March, 2021 and the year to date results for the period 01.04.2020 to 31.03.2021 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 loss and other financial information for the quarter ended 31st March, 2021 and profit for the period from 01.04.2020 to 31.03.2021.

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 : 30th June, 2021

For Ranjit Jain & CO
CHARTERED ACCOUNTANTS
FRN-322505E



Alok Jain

CA ALOK JAIN
PARTNER

Membership No.062283

Place : Kolkata

UDIN: 21062283AAAAKR8678

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

June 30, 2021

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 with respect to Audit Report with unmodified opinion to the
Audited Standalone Financial Result for the Financial Year ended March
31, 2021.

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, we hereby declare that with regards to the Audited Standalone Financial Results for the financial year ended 31st March, 2021 which have been approved by the Board of Directors of the Company at the meeting held today, the Statutory Auditors have not expressed any modified opinion(s) in their Audit Report.

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

Thanking you,

Yours faithfully
For KABRA COMMERCIAL LIMITED



[CHANDRA PRAKASSH KABRA]
DIRECTOR
DIN : 00338838