

# 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, 2022

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 its meeting held today, i.e. 30<sup>th</sup> May, 2022 ("the Board Meeting"), has inter alia, approved the following :

3. Audited Financial Results as on 31-03-2022 :

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")

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

4. Dividend :

- ii. 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 : 91-33-22253461

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

## STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2022

PART I		[Rs. in lakhs]				
Sl.No.	Particulars	Quarter Ended			Year Ended	
		31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	<b>Income from operations</b>					
	(a) Revenue from operations	483.18	300.17	345.77	1370.46	879.51
	(b) Other Income	22.89	35.53	68.55	84.88	88.04
	<b>Total Income from operations (net)</b>	<b>506.07</b>	<b>335.70</b>	<b>414.32</b>	<b>1455.34</b>	<b>967.55</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	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	437.30	283.97	316.09	1249.97	755.89
	(e) Employee benefits expenses	5.56	5.91	6.46	18.50	40.15
	(f) Finance Cost	18.74	20.26	9.87	76.79	64.88
	(f) Depreciation and amortization expenses	0.27	0.26	0.25	1.04	0.62
	(g) Other expenses	6.86	5.33	16.81	28.32	34.88
	<b>Total expenses</b>	<b>468.73</b>	<b>315.73</b>	<b>349.48</b>	<b>1374.62</b>	<b>896.42</b>
3	<b>Total profit before Extraordinary / exceptional items and tax</b>	<b>37.34</b>	<b>19.97</b>	<b>64.84</b>	<b>80.72</b>	<b>71.13</b>
4	<b>Extraordinary items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
5	<b>Total profit before tax</b>	<b>37.34</b>	<b>19.97</b>	<b>64.84</b>	<b>80.72</b>	<b>71.13</b>
6	<b>Tax expense:</b>					
	(a) Current Tax	7.83	1.54	10.02	14.60	10.78
	(b) Deferred Tax	-0.96	0.00	0.06	-0.96	0.06
7	<b>Total Tax Expense</b>	<b>6.87</b>	<b>1.54</b>	<b>10.08</b>	<b>13.64</b>	<b>10.84</b>
8	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
9	<b>Net Profit Loss for the period from continuing operations</b>	<b>30.47</b>	<b>18.43</b>	<b>54.76</b>	<b>67.08</b>	<b>60.29</b>
10	Profit ( Loss) from discontinued operations before tax	0	0	0	0	0
11	<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>
12	Net Profit (Loss) from discontinued operations after tax	0	0	0	0	0
13	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	0	0	0
14	<b>Total profit (loss) for period</b>	<b>30.47</b>	<b>18.43</b>	<b>54.76</b>	<b>67.08</b>	<b>60.29</b>
15	Other comprehensive income net of taxes	0	0	0	0	0
16	<b>Total Comprehensive Income for the period</b>	<b>30.47</b>	<b>18.43</b>	<b>54.76</b>	<b>67.08</b>	<b>60.29</b>
17	Paid-up equity share capital (Face Value Rs. 10/- each)	294.00	294.00	294.00	294.00	294.00
18	Reserve excluding Revaluation Reserve as per Balance Sheet of previous accounting year	0.00	0.00	0.00	1015.70	948.61
19.1	<b>Earnings per share (before Extraordinary / Exceptional items &amp; Taxes) (of Rs. 10/- each) (not annualised):</b>					
	(a) Basic & Diluted	<b>1.04</b>	<b>0.62</b>	<b>1.86</b>	<b>2.28</b>	<b>2.05</b>
19.2	<b>Earnings per share (after Extraordinary / Exceptional items &amp; Taxes) (of Rs. 10/- each) (not annualised):</b>					
	(a) Basic & Diluted	<b>1.04</b>	<b>0.62</b>	<b>1.86</b>	<b>2.28</b>	<b>2.05</b>

For KABRA COMMERCIAL LTD.

*Ramesh*

Director



**STANDALONE AUDITED SEGMENT WISE REVENUE, RESULTS, ASSETS & LIABILITIES  
FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2022**

Sl. No	Particulars	Quarter Ended			(Rs. In lacs)	
		Year Ended		Year Ended		
		31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
		Audited	Unaudited	Audited	Audited	Audited
1	<b>SEGMENT REVENUE</b>					
	A.Coal/Coke Transportation & Service/Comm.	483.18	300.17	345.78	1370.48	879.52
	B.Investment & Finance	20.80	34.47	65.09	78.66	83.15
	C. Unallocated	2.10	1.05	3.45	6.22	4.88
	<b>Total Segment Revenue (A+B+C)</b>	<b>506.08</b>	<b>335.69</b>	<b>414.32</b>	<b>1455.34</b>	<b>967.55</b>
	Less : Inter Segment Revenue	22.90	35.52	68.54	84.68	88.03
	<b>Revenue from Operations</b>	<b>483.18</b>	<b>300.17</b>	<b>345.78</b>	<b>1370.48</b>	<b>879.52</b>
2	<b>SEGMENT RESULT</b>					
	(Profit before Tax from each segment)					
	A.Coal/Coke Transportation & Service/Comm.	45.88	16.20	29.69	120.49	123.63
	B.Investment & Finance	18.44	32.79	65.97	68.94	83.15
	C.Unallocated Income	2.09	1.05	3.45	6.21	4.88
	<b>Total</b>	<b>66.41</b>	<b>50.04</b>	<b>99.11</b>	<b>193.64</b>	<b>211.66</b>
	Less: i) Interest	18.75	20.25	9.87	78.79	64.88
	ii) Other un-allocable expenditure	10.32	9.82	24.40	36.13	75.65
	<b>Total Profit before Tax</b>	<b>37.34</b>	<b>19.97</b>	<b>64.84</b>	<b>80.72</b>	<b>71.13</b>
3	<b>SEGMENT ASSETS</b>					
	A.Coal/Coke Transportation & Service/Comm.	1981.38	1990.97	2005.70	1981.38	2005.70
	B.Investment & Finance	343.69	352.28	216.72	343.69	216.72
	C.Others- Unallocable	129.25	108.33	120.88	129.25	120.88
	<b>Total Assets</b>	<b>2454.32</b>	<b>2451.58</b>	<b>2343.30</b>	<b>2454.32</b>	<b>2343.30</b>
4	<b>SEGMENT LIABILITIES</b>					
	A.Coal/Coke Transportation & Service/Comm.	1042.10	1102.76	1008.42	1042.10	1008.42
	B.Investment & Finance	23.30	0.69	0.00	23.30	0.00
	C.Others- Unallocable	35.66	17.82	48.23	35.66	48.23
	<b>Total Liabilities</b>	<b>1101.06</b>	<b>1121.07</b>	<b>1056.65</b>	<b>1101.06</b>	<b>1056.65</b>

**STANDALONE BALANCE SHEET AS ON 31-03-2022**

Sl. No	Particulars	As at 31.03.2022 Audited	As at 31.03.2021 Audited
<b>A</b>	<b>ASSETS</b>		
1)	<b>Non-current assets</b>		
	(a) Fixed Assets	54.99	49.45
	(b) Non-current investments	343.69	216.72
	(c) Deferred Tax assets (net)	0.16	0.00
	(d) Other Non-current financial assets	543.78	882.20
	(e) Other non-current assets	0.00	0.00
	<b>Sub-total-Non-current-assets</b>	<b>942.62</b>	<b>1148.37</b>
2)	<b>Current assets</b>		
	(a) Current investments	0.00	0.00
	(b) Inventories	0.00	0.00
	(c) Trade receivables	339.84	423.94
	(d) Cash and cash equivalents	690.21	431.56
	(e) Other financial assets	217.49	278.98
	(f) Other current assets	64.16	60.45
	<b>Sub-total - Current assets</b>	<b>1511.70</b>	<b>1194.93</b>
	<b>TOTAL ASSETS</b>	<b>2454.32</b>	<b>2343.30</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
1)	<b>Equity</b>		
	(a) Equity Share Capital	294.00	294.00
	(b) Other equity	1059.26	892.65
	<b>Sub-total-Equity</b>	<b>1353.26</b>	<b>1286.65</b>
2)	<b>Liabilities</b>		
	(i) <b>Non-current liabilities</b>		
	(a) Long - term borrowings	6.56	0.00
	(b) Deferred Tax Liabilities	0.00	0.79
	(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>6.56</b>	<b>0.79</b>
	(ii) <b>Current liabilities</b>		
	(a) Short - term borrowings	1003.63	892.56
	(b) Trade Payables	83.07	115.86
	(c) Other current Liabilities	2.20	18.30
	(d) Short - term provisions	25.60	29.14
	<b>Sub-total-Current-liabilities</b>	<b>1094.50</b>	<b>1055.86</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2454.32</b>	<b>2343.30</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 30.05.2022.
- ii) The Limited review of these results has been done by the statutory Auditor of the Company.
- iii) Segment Report as at 31.03.2022 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 Schedule II of the Companies Act, 2013.
- vii) Figure has been regrouped, rearranged & reclassified wherever found necessary



Place : Kolkata  
Dated : 30/05/2022

By Order of the Board  
For Kabra Commercial Limited  
Ramawtar Kabra  
Director

Din : 00341280

**For KABRA COMMERCIAL LTD.**

*Ramawtar Kabra*

**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 ended 31st March 2022

Particulars	For the Year ended 31st March 2022	For the Year ended 31st March 2021
<b><u>A. CASH FLOW FROM OPERATING ACTIVITIES:</u></b>		
Net Profit as per Profit & Loss A/C	8,072,453.78	7,112,867.00
Adjustments for:		
i) Dividend Received	(957,630.00)	(836,996.00)
ii) Interest received	(152,229.00)	(9,636,382.00)
iii) Finance Cost	7,717,267.00	6,488,125.00
iv) Profit on sale of car	(122,682.00)	
v) Profit on sale of shares	(5,196,435.58)	(7,394,486.00)
vi) Depreciation	103,648.00	61,664.00
<b>Operating Profit before change in working capital</b>	<b>9,464,392.20</b>	<b>(4,205,208.00)</b>
Decrease / (Increase) in Trade Receivable	8,409,954.00	9,739,921.00
Decrease / (Increase) in Other Deposits	(11,146.00)	
Decrease / (Increase) Other Financial Current Assets	6,149,287.00	(8,826,833.00)
Decrease / (Increase) Other Current Assets	(5,386.00)	2,029,892.00
Increase / (Decrease) Current Borrowings	11,107,682.88	
Increase / (Decrease) Other Current Liabilities	(73,021.00)	1,120,620.00
Increase / (Decrease) Trade Payables	(6,815,991.98)	(11,698,488.00)
<b>Profit Before Tax</b>	<b>28,225,771.10</b>	<b>(11,840,096.00)</b>
Less: Tax Paid	(1,851,269.00)	(485,280.00)
<b>Income Generated from Operating Activities:</b>	<b>26,374,502.10</b>	<b>(12,325,376.00)</b>
<b><u>B. CASH FLOW FROM INVESTING ACTIVITIES:</u></b>		
Purchase of Investments( Net)	(7,503,020.42)	645,267.00
Sale of Car	148,175.00	
Dividend Received	957,630.00	836,996.00
Interest Received	152,229.00	9,636,382.00
Purchase of Property, Plant & Equipment	(1,057,561.00)	(146,000.00)
<b>Income Generated from Investing Activities:</b>	<b>(7,302,547.42)</b>	<b>10,972,645.00</b>
<b><u>C. CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Loan taken from Bank	656,360.32	4,107,800.00
Receipt from Loan given	-	3,756,396.00
Interest Paid	(7,717,267.00)	(6,488,125.00)
<b>Income Generated from Financing Activities:</b>	<b>(7,060,906.68)</b>	<b>1,376,071.00</b>
<b>Net Increase in Cash &amp; Cash equivalents(A+B+C)</b>	<b>12,011,048.00</b>	<b>23,340.00</b>
Cash and Cash equivalents(Opening)	131,255,490.00	131,232,150.00
Cash and Cash equivalents(Closing)	143,266,538.00	131,255,490.00
<b>Net Increase in Cash &amp; Cash Equivalents</b>	<b>12,011,048.00</b>	<b>23,340.00</b>

## 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.



## 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](mailto:contact@kcl.net.in) Web site: [www.kcl.net.in](http://www.kcl.net.in)

Corporate Identity Number (CIN) L67120WB1982PLC035410)

### EXTRACT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2022

S.No	Particulars	₹ Rs. in Lacs				
		Standalone				
		Quarter Ended			Year Ended	
		31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Total Income from operations	506.07	335.70	414.32	1455.34	967.55
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	37.34	19.97	64.84	80.72	71.13
3	Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	37.34	19.97	64.84	80.72	71.13
4	Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	30.47	18.43	54.76	67.08	60.29
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)	-	-	-	1015.70	948.61
8	Earnings Per Share (Face value of ₹10/- each)(not annualised)					
	a)Basic	1.04	0.62	1.86	2.28	2.05
	b)Diluted	1.04	0.62	1.86	2.28	2.05

**Notes:**

1. The Financial Results of the Company for the quarter and year ended 31st March, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 30th May, 2022 and Limited Review of the same has been carried out by the Statutory Auditors.

2. The above is an extract of the detailed format of financial results for the quarter and year ended 31st March, 2022 filed with Bombay Stock Exchange and Calcutta Stock Exchange under regulation 33 and other applicable provisions of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the financial results are available on the stock exchange website ([www.bseindia.com](http://www.bseindia.com)) , ([www.cse-india.com](http://www.cse-india.com)) and on the Company's website ([www.kcl.net.in](http://www.kcl.net.in)).

3. Figures of the previous periods have been regrouped/rearranged wherever necessary.

Place : Kolkata  
Date : 30th May, 2022

By order of the Board  
Ramawtar Kabra  
Director  
DIN-00341280

For KABRA COMMERCIAL LTD.

*Ramawtar Kabra*  
Director

*Jain*





**AUDITOR'S REPORT ON QUARTERLY FINANCIAL RESULTS AND YEAR TO DATE RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENT) REGULATIONS, 2015 AS AMENDED**

**Report on the audit of the Standalone Financial Results**

To,  
The Board of Directors of  
Kabra Commercial Limited,  
2, Brabourne Road, 4<sup>th</sup> Floor,  
Kolkata-700001

**Opinion**

We have audited the accompanying standalone quarterly financial results of KABRA COMMERCIAL LIMITED (the company) for the quarter ended 31.03.2022 and the year to date results for the period from 01.04.2021 to 31.03.2022, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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

i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended 31.03.2022 as well as the year to date results for the period from 01.04.2021 to 31.03.2022.

**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 the Auditor's Responsibilities for the Audit of the Standalone Financial Results 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



**Our opinion is not modified in respect of this matter.**

**Management's Responsibilities for the Standalone Financial Results**

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' 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 Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that we are operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, 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.

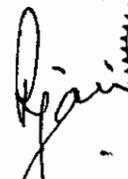
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

**Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are 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 these standalone financial results.

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 standalone financial results, 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 and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability 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 financial results 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 standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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 Ind AS Financial Results include the results for the quarter ended March 31, 2022 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For Ranjit Jain & Co.  
Chartered Accountants  
FRN: 322505E  
*Ranjit Jain*  
(Ranjit Jain)  
(Chartered Accountant)  
(Membership Number- 056597)  
UDIN:



22056597AJXQNA6952

Place: Kolkata  
Date: 30.05.2022



# 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 website : www.kcl.net.in

May 30, 2022

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, 2022.

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 31<sup>st</sup> March, 2022 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