

# 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)

February 13, 2021

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

Dear Sir,

**Sub : Unaudited Standalone Financial Results for the Quarter and  
Nine months ended 31<sup>st</sup> December, 2020, along with Limited  
Review Report thereon.**

**Scrip Code - 539393**

Pursuant to Regulation 30 & 33 ( Listing Obligations and Disclosure Requirements) Regulations, 2015, ( hereinafter referred as Listing Regulations ) we are enclosing herewith Unaudited Standalone Financial Results of the Company along with Limited Review Reports for the quarter and nine months ended 31<sup>st</sup> December, 2020 which have been duly approved by the Board of Directors of the Company in its meeting held today i.e. 13<sup>th</sup> February, 2021.

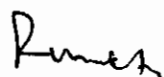
The meeting of the Board of Directors commenced at 4:00 p.m. and concluded at 4:25 p.m.

The full format of the Standalone Financial Results for the quarter and nine months ended 31<sup>st</sup> December, 2020 shall be available on the website of the Stock Exchanges [www.cse-india.com](http://www.cse-india.com) , [www.bseindia.com](http://www.bseindia.com) and also on the company's website at [www.kcl.net.in](http://www.kcl.net.in)

Thanking you,

Yours faithfully

For KABRA COMMERCIAL LIMITED



[ RAMAWTAR KABRA ]

DIRECTOR

DIN : 00341280

Encl : As above.

# KABRA COMMERCIAL LIMITED

(CIN : L67120WB1982PLC035410)

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## STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2020.

| PART I |   | (Rs in Lacs)              |                           |                           |                           |                           |                         |
|--------|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|
| Sl.No. | Particulars   | Quarter Ended             |                           |                           | Nine Months Ended         |                           | Year Ended              |
|        |   | 31.12.2020<br>(Unaudited) | 30.09.2020<br>(Unaudited) | 31.12.2019<br>(Unaudited) | 31.12.2020<br>(Unaudited) | 31.12.2019<br>(Unaudited) | 31.03.2020<br>(Audited) |
| 1      | <b>Income</b>   |                           |                           |                           |                           |                           |                         |
|        | (a) Revenue from operations   | 214.36                    | 170.56                    | 286.32                    | 533.74                    | 741.92                    | 1192.08                 |
|        | (b) Other Income  | 4.60                      | 11.69                     | 10.36                     | 19.49                     | 15.57                     | 17.79                   |
|        | <b>Total income</b>   | <b>218.96</b>             | <b>182.25</b>             | <b>296.68</b>             | <b>553.23</b>             | <b>757.49</b>             | <b>1209.87</b>          |
| 2      | <b>Expenses :</b>   |                           |                           |                           |                           |                           |                         |
|        | (a) Cost of Materials consumed  | 0.00                      | 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                      | 0.00                    |
|        | (c) Change in inventories of finished goods,<br>work-in-progress and stock-in-trade   | 0.00                      | 0.00                      | 0.00                      | 0.00                      | 0.00                      | 0.00                    |
|        | (d) Transportation & Direct Expenses  | 186.94                    | 143.88                    | 193.13                    | 439.80                    | 554.83                    | 953.62                  |
|        | (e) Employee benefits expenses  | 12.53                     | 10.65                     | 8.50                      | 33.69                     | 16.33                     | 36.21                   |
|        | (f) Finance Cost  | 20.56                     | 18.55                     | 17.69                     | 55.01                     | 58.83                     | 75.60                   |
|        | (g) Depreciation and amortization expenses  | 0.12                      | 0.13                      | 0.19                      | 0.37                      | 0.56                      | 0.74                    |
|        | (h) Other expenses  | 11.84                     | 4.65                      | 3.88                      | 18.07                     | 12.64                     | 19.74                   |
|        | <b>Total expenses</b>   | <b>231.99</b>             | <b>177.86</b>             | <b>223.39</b>             | <b>546.94</b>             | <b>643.19</b>             | <b>1085.91</b>          |
| 3      | <b>Profit / (Loss) before extraordinary items and tax ( 1 - 2 )</b>   | <b>-13.03</b>             | <b>4.39</b>               | <b>73.29</b>              | <b>6.29</b>               | <b>114.30</b>             | <b>123.96</b>           |
| 4      | Extraordinary items   | 0.00                      | 0.00                      | 0.00                      | 0.00                      | 0.00                      | -24.56                  |
| 5      | <b>Profit / (Loss) before tax ( 3 + 4 )</b>   | <b>-13.03</b>             | <b>4.39</b>               | <b>73.29</b>              | <b>6.29</b>               | <b>114.30</b>             | <b>99.40</b>            |
| 6      | Tax expense:  |                           |                           |                           |                           |                           |                         |
|        | (a) Current Tax   | -2.03                     | 0.28                      | 12.61                     | 0.76                      | 18.54                     | 19.72                   |
|        | (b) Deferred Tax  | 0.00                      | 0.00                      | 0.00                      | 0.00                      | 0.00                      | -1.07                   |
|        | <b>Total Tax Expense</b>  | <b>-2.03</b>              | <b>0.28</b>               | <b>12.61</b>              | <b>0.76</b>               | <b>18.54</b>              | <b>18.65</b>            |
| 7      | <b>Net Profit / ( Loss ) after tax ( 5 - 6 )</b>  | <b>-11.00</b>             | <b>4.11</b>               | <b>60.68</b>              | <b>5.53</b>               | <b>95.76</b>              | <b>80.75</b>            |
| 8      | Other comprehensive income  | 0                         | 0                         | 0                         | 0                         | 0                         | 0                       |
| 9      | <b>Total Comprehensive Income for the period comprising Net profit / ( Loss ) after tax and other comprehensive income for the period / year )( 7 + 8 )</b> | <b>-11.00</b>             | <b>4.11</b>               | <b>60.68</b>              | <b>5.53</b>               | <b>95.76</b>              | <b>80.75</b>            |
| 10     | Paid-up equity share capital (Face Value Rs. 10/- each)   | 294.00                    | 294.00                    | 294.00                    | 294.00                    | 294.00                    | 294.00                  |
| 11     | Other Equity  | 0.00                      | 0.00                      | 0.00                      | 0.00                      | 0.00                      | 888.33                  |
| 12     | <b>Earnings per equity share (of Rs. 10/- each) (not annualised):</b>   |                           |                           |                           |                           |                           |                         |
|        | (a) Basic   | -0.37                     | 0.14                      | 2.07                      | 0.19                      | 3.26                      | 2.75                    |
|        | (b) Diluted   | -0.37                     | 0.14                      | 2.07                      | 0.19                      | 3.26                      | 2.75                    |

For KABRA COMMERCIAL LTD.

*Ramesh*  
Director



# KABRA COMMERCIAL LIMITED

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## UNAUDITED STANDALONE SEGMENT WISE REVENUE, RESULTS , ASSETS & LIABILITIES FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2020

| Sl. No | (Rs. In lacs) | Particulars  | Standalone     |                |                |                   |                |                |
|--------|---------------|--|----------------|----------------|----------------|-------------------|----------------|----------------|
|        |               |  | Quarter Ended  |                |                | Nine months ended |                | Year Ended     |
|        |               |  | 31.12.2020     | 30.09.2020     | 31.12.2019     | 31.12.2020        | 31.12.2019     | 31.03.2020     |
|        |               |  | Unaudited      | Unaudited      | Unaudited      | Unaudited         | Audited        |                |
| 1      |               | <b>SEGMENT REVENUE</b>   |                |                |                |                   |                |                |
|        |               | A.Coal Trading & Service/Commission                              | 214.36         | 170.56         | 286.32         | 533.74            | 741.92         | 1192.08        |
|        |               | B Investment & Finance   | 4.60           | 11.69          | 10.36          | 18.06             | 15.57          | 17.54          |
|        |               | C. Unallocated   | 0.00           | 0.00           | 0.25           | 1.43              | 0.25           | 0.25           |
|        |               | <b>Total Segment Revenue ( A+B+C )</b>                           | <b>218.96</b>  | <b>182.25</b>  | <b>296.93</b>  | <b>553.23</b>     | <b>757.74</b>  | <b>1209.87</b> |
|        |               | <b>Less : Inter segment revenue</b>                              | <b>4.60</b>    | <b>11.69</b>   | <b>10.61</b>   | <b>19.49</b>      | <b>15.82</b>   | <b>17.79</b>   |
|        |               | <b>Revenue from operations</b>                                   | <b>214.36</b>  | <b>170.56</b>  | <b>286.32</b>  | <b>533.74</b>     | <b>741.92</b>  | <b>1192.08</b> |
| 2      |               | <b>SEGMENT RESULT</b>  |                |                |                |                   |                |                |
|        |               | A.Coal Trading & Service/Commission                              | 27.42          | 26.68          | 92.94          | 93.94             | 186.84         | 213.90         |
|        |               | B.Investment & Finance   | 4.34           | 11.07          | 10.58          | 17.18             | 15.52          | 17.54          |
|        |               | <b>Total Profit Before Tax</b>                                   | <b>31.76</b>   | <b>37.75</b>   | <b>103.52</b>  | <b>111.12</b>     | <b>202.36</b>  | <b>231.44</b>  |
|        |               | Less: i) Finance Cost  | 20.56          | 18.55          | 17.69          | 55.01             | 58.83          | 75.60          |
|        |               | ii) Other un-allocable expenditure net off<br>Unallocable Income | 24.23          | 14.81          | 12.54          | 49.82             | 29.23          | 56.44          |
|        |               | <b>Total Profit / ( Loss ) before Tax</b>                        | <b>(13.03)</b> | <b>4.39</b>    | <b>73.29</b>   | <b>6.29</b>       | <b>114.30</b>  | <b>99.40</b>   |
| 3      |               | <b>SEGMENT ASSETS</b>  |                |                |                |                   |                |                |
|        |               | A.Coal Trading & Service/Commission                              | 1973.59        | 1989.34        | 2065.94        | 1973.59           | 2065.94        | 2015.69        |
|        |               | B Investment & Finance   | 188.09         | 174.39         | 182.62         | 188.09            | 182.62         | 190.31         |
|        |               | C.Others - Unallocable   | 106.75         | 106.08         | 124.43         | 106.75            | 124.43         | 143.32         |
|        |               | <b>Total Assets</b>  | <b>2268.43</b> | <b>2269.81</b> | <b>2372.99</b> | <b>2268.43</b>    | <b>2372.99</b> | <b>2349.32</b> |
| 4      |               | <b>SEGMENT LIABILITIES</b>                                       |                |                |                |                   |                |                |
|        |               | A.Coal Trading & Service/Commission                              | 1009.90        | 996.26         | 1091.80        | 1009.90           | 1091.80        | 1089.08        |
|        |               | B.Investment & Finance   | 0.37           | 2.01           | 0.00           | 0.37              | 0.00           | 0.00           |
|        |               | C.Others - Unallocable   | 24.28          | 23.59          | 34.62          | 24.28             | 34.62          | 29.79          |
|        |               | <b>Total Liabilities</b>   | <b>1034.55</b> | <b>1021.86</b> | <b>1126.42</b> | <b>1034.55</b>    | <b>1126.42</b> | <b>1118.87</b> |

**Note :**

- 1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 13.02.2021.
- 2) Segment Report as at 31.12.2020 is attached.
- 3) There is no investor complaint pending during the quarter ended 31.12.2020
- 4) Depreciation has been provided as per Schedule II of the Companies Act, 2013.
- 5) Figure has been regrouped, rearranged & reclassify wherever found necessary
- 6) The Limited Review of these results has been done by the Statutory Auditors
- 7) The figure of the 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.

Place : Kolkata  
Date : 13.02.2021

For Kabra Commercial Limited  
R. K. Kabra  
Managing Director  
DIN : 00331305

For KABRA COMMERCIAL LTD.

*Ramesh*  
Director



## KABRA COMMERCIAL LIMITED

Registered Office : 2, Brabourne Road, 4th floor, Kolkata 700 001.  
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Corporate Identity Number (CIN) L67120WB1982PLC035410

### EXTRACT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2020

| S.No | Particulars  | ₹                         |                           |                           |                           |                         |            |
|------|--|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|------------|
|      |  | Rs. in Lacs               |                           |                           |                           |                         |            |
|      |  | Standalone                |                           |                           |                           |                         |            |
|      |  | Quarter Ended             |                           |                           | Nine Months Ended         |                         | Year Ended |
|      | 31.12.2020<br>(Unaudited)  | 30.09.2020<br>(Unaudited) | 31.12.2019<br>(Unaudited) | 31.12.2020<br>(Unaudited) | 31.12.2019<br>(Unaudited) | 31.03.2020<br>(Audited) |            |
| 1    | Total Income from operations   | 218.96                    | 182.25                    | 296.68                    | 553.23                    | 757.49                  | 1209.87    |
| 2    | Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)  | -13.03                    | 4.39                      | 73.29                     | 6.29                      | 114.30                  | 99.40      |
| 3    | Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary items)   | -13.03                    | 4.39                      | 73.29                     | 6.29                      | 114.30                  | 99.40      |
| 4    | Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items)  | -11.00                    | 4.11                      | 60.68                     | 5.53                      | 95.76                   | 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                  | 294.00     |
| 7    | Reserves (excluding Revaluation Reserve as shown in the audited Balance Sheet of previous year)  | -                         | -                         | -                         | -                         | -                       | 888.33     |
| 8    | Earnings Per Share (Face value of `10/- each)(not annualised)  |                           |                           |                           |                           |                         |            |
|      | a)Basic  | -0.37                     | 0.14                      | 2.07                      | 0.19                      | 3.26                    | 2.75       |
|      | b)Diluted  | -0.37                     | 0.14                      | 2.07                      | 0.19                      | 3.26                    | 2.75       |

**Notes:**

1. The Financial Results of the Company for the quarter and nine months ended 31st December, 2020 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 13th February, 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 nine months ended 31st December, 2020 filed with Bombay Stock Exchange and Calcutta Stock Exchange under regulation 33 and other applicable provisions of the SEB (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 : 13th February , 2021

By order of the Board  
Ramawtar Kabra  
Director  
DIN-00341280

For KABRA COMMERCIAL LTD.

*Ramesh*  
Director



**Limited review report on unaudited quarterly and year-to-date standalone financial results of Kabra Commercial Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")**


To  
**Board of Directors of Kabra Commercial Limited**

1. We have reviewed the accompanying Statement of unaudited standalone financial results of **Kabra Commercial Limited** ("the Company") for the quarter ended 31 December 2020 and year to date results for the period from 1 April 2020 to 31 December 2020 ("the Statement").
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "*Interim Financial Reporting*" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "*Review of Interim Financial Information Performed by the Independent Auditor of the Entity*" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Kolkata, 13th Day of February, 2021

UDIN:- 21050515AAAAAP7657

For S. C. SONI & CO.  
Chartered Accountants  
Firm Regn. No. 326770E

  
S. C. SONI  
M. No. 50515  
(Proprietor)