

# 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)

November 11, 2020

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  
Half Year ended 30<sup>th</sup> September, 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 half year ended 30<sup>th</sup> September, 2020 which have been duly approved by the Board of Directors of the Company in its meeting held today i.e. 11<sup>th</sup> November, 2020.


The meeting of the Board of Directors commenced at 2:30 p.m. and concluded at 3:55 p.m.

The full format of the Standalone Financial Results for the quarter and half year ended 30<sup>th</sup> September, 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



[ CHANDRA PRAKASSH KABRA ]

DIRECTOR

DIN : 00338838

Encl : 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 UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2020

PART I Sl.No.	Particulars	Quarter Ended			Half Year Ended		(Rs in Lacs) Year Ended
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Income from operations</b>						
	(a) Revenue from operations	170.56	148.82	170.62	319.38	455.60	1192.08
	(b) Other Income	11.69	3.20	3.01	14.89	5.21	17.79
	<b>Total income from operations (net)</b>	<b>182.25</b>	<b>152.02</b>	<b>173.63</b>	<b>334.27</b>	<b>460.81</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, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(d) Transportation & Direct Expenses	143.88	108.98	114.05	252.86	361.70	953.62
	(e) Employee benefits expenses	10.65	10.51	4.93	21.18	7.83	36.21
	(f) Finance Cost	18.55	15.90	18.30	34.45	41.14	75.60
	(f) Depreciation and amortization expenses	0.13	0.12	0.18	0.25	0.37	0.74
	(g) Other expenses	4.65	1.58	4.63	6.23	8.76	19.74
	<b>Total expenses</b>	<b>177.86</b>	<b>137.09</b>	<b>142.09</b>	<b>314.95</b>	<b>419.80</b>	<b>1085.91</b>
3	<b>Total profit before exceptional items and tax</b>	<b>4.39</b>	<b>14.93</b>	<b>31.54</b>	<b>19.32</b>	<b>41.01</b>	<b>123.96</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>	<b>-24.56</b>
5	<b>Total profit before tax</b>	<b>4.39</b>	<b>14.93</b>	<b>31.54</b>	<b>19.32</b>	<b>41.01</b>	<b>99.40</b>
6	<b>Tax expense:</b>						
7	Current Tax	0.28	2.51	4.27	2.79	5.93	19.72
8	Deferred Tax	0.00	0.00	0.00	0.00	0.00	-1.07
9	<b>Total Tax Expense</b>	<b>0.28</b>	<b>2.51</b>	<b>4.27</b>	<b>2.79</b>	<b>5.93</b>	<b>18.65</b>
10	<b>Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
11	<b>Net Profit / Loss for the period from continuing operations</b>	<b>4.11</b>	<b>12.42</b>	<b>27.27</b>	<b>16.53</b>	<b>35.08</b>	<b>80.75</b>
12	<b>Profit / (Loss) from discontinued operations before tax</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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>	<b>0.00</b>
14	<b>Net Profit / (Loss) from discontinued operations after tax</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
15	<b>Share of profit / (loss) of associates and joint ventures accounted for using equity method</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
16	<b>Total profit / (loss) for period</b>	<b>4.11</b>	<b>12.42</b>	<b>27.27</b>	<b>16.53</b>	<b>35.08</b>	<b>80.75</b>
17	<b>Other comprehensive income net of taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
18	<b>Total Comprehensive Income for the period</b>	<b>4.11</b>	<b>12.42</b>	<b>27.27</b>	<b>16.53</b>	<b>35.08</b>	<b>80.75</b>
19	<b>Paid-up equity share capital (Face Value Rs. 10/- each)</b>	<b>294.00</b>	<b>294.00</b>	<b>294.00</b>	<b>294.00</b>	<b>294.00</b>	<b>294.00</b>
20	<b>Reserve excluding Revaluation Reserve as per Balance Sheet of previous accounting year</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>888.33</b>
21.1	<b>Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):</b>						
	(a) Basic	0.14	0.42	0.92	0.56	1.19	2.75
	(b) Diluted	0.14	0.42	0.92	0.56	1.19	2.75
21.2	<b>Earnings per share (after extraordinary items) (of Rs. 10/- each) (not annualised):</b>						
	(a) Basic	0.14	0.42	0.92	0.56	1.19	2.75
	(b) Diluted	0.14	0.42	0.92	0.56	1.19	2.75

### Segment Wise Revenue, Results & Capital Employed under Clause 41 of the Listing Agreement

Sl. No	Particulars	Standalone					
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	<b>SEGMENT REVENUE</b>						
	A.Coal Trading & Service/Commission	170.56	148.82	170.62	319.38	455.60	1192.08
	B.Investment & Finance & Rent	11.69	1.77	3.01	13.48	5.21	17.54
	C. Unallocated	0.00	1.43	0.00	1.43	0.00	0.25
	<b>Total</b>	<b>182.25</b>	<b>152.02</b>	<b>173.63</b>	<b>334.27</b>	<b>460.81</b>	<b>1209.87</b>
2	<b>SEGMENT RESULT</b> (Profit before Tax & Int. from each segment)						
	A.Coal Trading & Service/Commission	26.68	39.84	56.57	66.52	93.90	213.90
	B.Investment & Finance & Rent	11.07	1.77	2.75	12.84	4.94	17.54
	C.Unallotted Income	0.00	1.43	0.00	1.43	0.00	0.25
	<b>Total</b>	<b>37.75</b>	<b>43.04</b>	<b>69.32</b>	<b>80.79</b>	<b>98.84</b>	<b>231.69</b>
	Less: i) Interest	18.55	15.90	18.30	34.45	41.14	75.60
	ii) Other un-allocable expenditure	14.81	12.21	9.48	27.02	16.69	56.69
	<b>Total Profit before Tax</b>	<b>4.39</b>	<b>14.93</b>	<b>31.54</b>	<b>19.32</b>	<b>41.01</b>	<b>99.40</b>
3	<b>SEGMENT ASSETS</b>						
	A.Coal Trading & Service/Commission	1989.34	2066.43	1897.59	1989.34	1897.59	2015.69
	B.Investment & Finance & Rent	174.39	190.92	189.92	174.39	189.92	190.31
	C.Others - Unallocable	106.08	103.73	172.67	106.08	172.67	143.32
	<b>Total</b>	<b>2269.81</b>	<b>2363.08</b>	<b>2260.18</b>	<b>2269.81</b>	<b>2260.18</b>	<b>2349.32</b>
4	<b>SEGMENT LIABILITIES</b>						
	A.Coal Trading & Service/Commission	996.26	1090.39	1009.06	996.26	1009.06	1089.08
	B.Investment & Finance & Rent	2.01	0.35	0.00	2.01	0.00	0.00
	C.Others - Unallocable	23.59	27.99	64.11	23.59	64.11	29.79
	<b>Total</b>	<b>1021.86</b>	<b>1118.73</b>	<b>1073.17</b>	<b>1021.86</b>	<b>1073.17</b>	<b>1118.87</b>

For KABRA COMMERCIAL LTD.

*(Signature)*



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## STATEMENT OF ASSETS & LIABILITIES

Sl. No	(Rs. in lacs) Particulars	Half Year Ended 30.09.2020 Unaudited	Financial Year Ended 31.03.2020 Audited	
	<b>ASSETS</b>			
1	<b>Non-current assets</b>			<b>Note:</b>
	Property, plant and equipment	50.40	52.89	1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 11.11.2020.
	Capital work-in-progress	0.00	0.00	2) Segment Report as at 30.09.2020 is attached.
	Investment property	0.00	0.00	3) There is no investor complaint pending during the quarter ended 30.09.2020
	Goodwill	0.00	0.00	4) Depreciation has been provided as per Schedule II of the Companies Act, 2013.
	Other intangible assets	0.00	0.00	5) Figure has been regrouped, rearranged & reclassified wherever found necessary.
	Intangible assets under development	0.00	0.00	6) The Limited Review of these results has been done by the Statutory Auditor of the Company.
	Biological assets other than bearer plants	0.00	0.00	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 first quarter of the current financial year.
	Investments accounted for using equity method	0.00	0.00	
	<b>Non-current financial assets</b>	<b>50.40</b>	<b>52.89</b>	
	Non-current investments	174.00	149.23	
	Trade receivables, non-current	0.00	0.00	
	Loans, non-current	0.00	41.08	
	Other non-current financial assets	0.00	0.00	
	<b>Total non-current financial assets</b>	<b>174.00</b>	<b>190.31</b>	
	Deferred tax assets (net)	0.00	0.00	
	Other non-current assets	0.00	0.00	
	<b>Total non-current assets</b>	<b>224.40</b>	<b>243.00</b>	
2	<b>Current assets</b>			
	Inventories	0.00	0.00	
	<b>Current financial assets</b>			
	Current investments	0.00	0.00	
	Trade receivables, current	454.66	521.34	
	Cash and cash equivalents	12.31	9.54	
	Bank balance other than cash and cash equivalents	1302.78	1302.78	
	Loans, current	0.00	0.00	
	Other current financial assets	232.33	191.92	
	<b>Total current financial assets</b>	<b>2002.08</b>	<b>2028.58</b>	
	Current tax assets (net)	0.00	0.00	
	Other current assets	43.33	80.74	
	<b>Total current assets</b>	<b>2045.41</b>	<b>2108.32</b>	
3	Non-current assets classified as held for sale	0.00	0.00	
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00	0.00	
	<b>Total assets</b>	<b>2269.81</b>	<b>2349.32</b>	
	<b>Equity and Liabilities</b>			
1	<b>Equity</b>			
	<b>Equity attributable to owners of parent</b>			
	Equity share capital	294.00	294.00	
	Other equity	951.16	936.45	
	<b>Total equity attributable to owners of parent</b>	<b>1245.16</b>	<b>1230.45</b>	
	Non-controlling interest	0.00	0.00	
	<b>Total equity</b>	<b>1245.16</b>	<b>1230.45</b>	
2	<b>Liabilities</b>			
	<b>Non-current liabilities</b>			
	<b>Non-current financial liabilities</b>			
	Borrowings, non-current	0.00	0.00	
	Trade payables, non-current	0.00	0.00	
	Other non-current financial liabilities	0.00	0.00	
	<b>Total non-current financial liabilities</b>	<b>0.00</b>	<b>0.00</b>	
	Provisions, non-current	0.00	0.00	
	Deferred tax liabilities (net)	0.74	0.74	
	Deferred government grants, Non-current	0.00	0.00	
	Other non-current liabilities	0.00	0.00	
	<b>Total non-current liabilities</b>	<b>0.74</b>	<b>0.74</b>	
	<b>Current liabilities</b>			
	<b>Current financial liabilities</b>			
	Borrowings, current	912.63	854.99	
	Trade payables, current	83.94	232.84	
	Other current financial liabilities	0.00	0.00	
	<b>Total current financial liabilities</b>	<b>996.57</b>	<b>1087.83</b>	
	Other current liabilities	6.41	7.09	
	Provisions, current	20.93	23.21	
	Current tax liabilities ( Net )	0.00	0.00	
	Deferred governments grants, current	0.00	0.00	
	<b>Total current liabilities</b>	<b>1023.91</b>	<b>1118.13</b>	
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00	0.00	Place : Kolkata
4	Regulatory deferral account credit balances and related deferred tax liability	0.00	0.00	Date : 11.11.2020
	<b>Total liabilities</b>	<b>1024.65</b>	<b>1118.87</b>	<b>For Kabra Commercial Limited</b>
	<b>Total equity and liabilities</b>	<b>2269.81</b>	<b>2349.32</b>	<b>R. K. Kabra</b> Managing Director (DIN : 00331305)

For KABRA COMMERCIAL LTD.

*Alubra*



**KABRA COMMERCIAL LIMITED**

**Cash Flow Statement prepared pursuant to the Listing Agreement with the Stock Exchange for the period ended 30th September, 2020**

	For the period ended 30th September 2020		For the year ended 31st March 2020	
	Rupees	Rupees	Rupees	Rupees
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net Profit as per Profit & Loss Account		1,932,825		9,939,837
Adjustments for				
Rent Received	-	179,537	-	
Depreciation		24,522	74,464	
Interest Received	-	5,059,114	-	9,932,729
Interest Paid		3,439,324		7,147,746
Dividend Received	-	384,197	-	511,601
Profit / (Loss) on sale of Investments	-	698,020	-	900,684
		-	-	-
		2,857,022	900,684	4,122,804
		-	-	-
		924,197		5,817,033
<b>Operating Profit before change in working capital</b>				
Adjustments for				
(Increase) / Decrease in Loans	4,107,800		-	307,800
(Increase) / Decrease in Trade Receivable	6,667,544			619,185
(Increase) / Decrease in Other Deposits	-			55,555
(Increase) / Decrease in Interest accrued on F. D.	-	4,040,579	-	6,993,979
(Increase) / Decrease in Other Current Assets	3,741,081			2,722,098
Increase / (Decrease) in Trade Payables	-	14,889,837		14,696,528
Increase / (Decrease) in Other Liabilities	-	68,512	-	935,979
		-	-	-
		4,482,503	935,979	9,855,608
Cash Generated from Operations	-	5,406,700	-	15,672,641
Direct Tax Recd. /Paid (Net)	-	485,281	-	4,701,345
<b>NET CASH USED IN OPERATING ACTIVITIES (A)</b>	-	5,891,981	-	10,971,296
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>				
Rent Received		179,537	-	
(Purchase)/ Sale of Investments	-	2,476,634	-	687,744
Interest Received		5,059,114		9,932,729
Dividend Received		384,197		511,601
Profit / (Loss) on sale of Investments		698,020		900,684
<b>NET CASH FROM INVESTING ACTIVITIES (B)</b>		3,844,234		10,657,270
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>				
Loans Taken / Repaid		5,756,839	-	94,542,530
Interest Paid	-	3,439,324	-	7,147,746
<b>NET CASH USED IN FINANCING ACTIVITIES (C)</b>		2,317,515	-	101,690,276
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)</b>		269,768	-	80,061,710
CASH AND CASH EQUIVALENTS(OPENING)		131,232,150		211,293,860
CASH AND CASH EQUIVALENTS(CLOSING)		131,501,918		131,232,150
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>		269,768	-	80,061,710

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.

*Chabra*  
Director



## 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 STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2020

S.No	Particulars	Rs. in Lacs					Year Ended 31.03.2020 (Audited)	
		Standalone						
		Quarter Ended			Half Yearly			
30.09.2020 (Unaudited)	30.06.2020 (Unaudited)	30.09.2019 (Unaudited)	30.09.2020 (Unaudited)	30.09.2019 (Unaudited)	31.03.2020 (Audited)			
1	Total Income from operations	182.25	152.02	173.63	334.27	460.81	1209.87	
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	4.39	14.93	31.54	19.32	41.01	99.40	
3	Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	4.39	14.93	31.54	19.32	41.01	99.40	
4	Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	4.11	12.42	27.27	16.53	35.08	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	0.14	0.42	0.92	0.56	1.19	2.75	
	b)Diluted	0.14	0.42	0.92	0.56	1.19	2.75	

**Notes:**

1. The Financial Results of the Company for the quarter ended 30th September, 2020 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 11th November, 2020 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 ended 30th September, 2020 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 : 11th November, 2020

By order of the Board  
Ramawtar Kabra  
Director  
DIN-00941280

For KABRA COMMERCIAL LTD.

*Ramawtar Kabra*  
Director





To  
The Audit Committee,  
Kabra Commercial Limited  
2, Brabourne Road,  
Kolkata – 700001

Dear Sir,

We have reviewed the accompanying Statement of **Unaudited Standalone** financial results of **Kabra Commercial Limited** for the quarter / period ended **30<sup>th</sup> September, 2020**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

Kolkata, 11<sup>th</sup> Day of November, 2020

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

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

UDIN : 20050515AAAABW3299