

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

February 7, 2025

The Manager – Listing
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Dear Sir / Madam,

Sub : Unaudited Financial Results of the Company for the Third Quarter and Nine months ended 31st December, 2024.

In furtherance to our intimation dated 22nd January, 2025, and pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company, at its meeting held today, i.e. 7th February, 2025 has inter-alia considered and approved Unaudited Standalone Financial Results of the Company for the Third Quarter and Nine months ended 31st December, 2024.

In this regard, pursuant to regulation 33 of the Listing Regulations, we are enclosing herewith the Unaudited Financial Results of the Company for the Third Quarter and Nine months ended 31st December, 2024, along with the Limited Review Report, issued by the Statutory Auditors of the Company. The full format of the Unaudited Standalone Financial Results for the quarter ended 31st December, 2024 are annexed herewith for making the same available on the website of the Stock exchanges. The above results will also be available on the company's website at www.kcl.net.in.

The Board meeting commenced at 5:00 P.M. and concluded at 5:25 P.M.

Thanking you,

Yours faithfully
For Kabra Commercial Limited

Apeksha Agiwal
Company Secretary & Compliance Officer
M No : ACS 41564
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 UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

| Sl.No. | Particulars | Quarter Ended | | | Nine Months ended | | Year Ended |
|--------|---|---------------|---------------|---------------|-------------------|----------------|----------------|
| | | 31.12.2024 | 30.09.2024 | 31.12.2023 | 31.12.2024 | 31.12.2023 | 31.03.2024 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 | Income from operations | | | | | | |
| | (a) Revenue from operations | 962.83 | 473.29 | 529.63 | 1754.85 | 1371.63 | 1957.73 |
| | (b) Other Income | -90.64 | 221.04 | 37.32 | 175.20 | 142.29 | 113.88 |
| | Total income from operations (net) | 872.19 | 694.33 | 566.92 | 1930.05 | 1513.92 | 2071.61 |
| 2 | Expenses : | | | | | | |
| | (a) Transportation & Direct Expenses | 715.66 | 394.09 | 533.38 | 1332.61 | 1327.08 | 1792.59 |
| | (b) Employee benefits expenses | 5.43 | 8.79 | 8.45 | 19.30 | 16.70 | 23.30 |
| | (c) Finance Cost | 10.17 | 28.08 | 17.38 | 59.28 | 56.84 | 80.51 |
| | (d) Depreciation and amortization expenses | 1.39 | 1.38 | 0.73 | 4.16 | 2.03 | 3.67 |
| | (e) Other expenses | 8.45 | 11.02 | 10.67 | 30.22 | 26.30 | 72.31 |
| | Total expenses | 741.10 | 443.36 | 568.61 | 1445.57 | 1428.95 | 1972.38 |
| 3 | Profit / (Loss) before exceptional items & tax (1 - 2) | 131.09 | 250.97 | -1.66 | 484.48 | 84.97 | 99.23 |
| 4 | Exceptional items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5 | Profit / (Loss) before tax | 131.09 | 250.97 | -1.66 | 484.48 | 84.97 | 99.23 |
| 6 | Tax expense: | | | | | | |
| | (a) Current Tax | 92.97 | 31.52 | 0.73 | 155.27 | 14.24 | 31.41 |
| | (b) Deferred Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -0.14 |
| | Total Tax Expense | 92.97 | 31.52 | 0.73 | 155.27 | 14.24 | 31.27 |
| 7 | Profit / (Loss) for the period (5 - 6) | -38.12 | 219.45 | -2.39 | 329.21 | 70.73 | 67.96 |
| 8 | Other comprehensive income / (Loss) net of Tax | -94.59 | 5.39 | 76.00 | -7.26 | 286.28 | 416.34 |
| 9 | Total Comprehensive income after Tax (7 + 8) | -56.47 | 224.84 | 73.61 | 321.95 | 357.01 | 484.30 |
| 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 (excluding revaluation reserve) | - | - | - | - | - | 1775.22 |
| 12 | Earnings per share | | | | | | |
| | (of Rs. 10/- each) (not annualised): | | | | | | |
| | (a) Basic | 1.30 | 7.46 | -0.08 | 11.20 | 2.41 | 2.31 |
| | (b) Diluted | 1.30 | 7.46 | -0.08 | 11.20 | 2.41 | 2.31 |

UNAUDITED STANDALONE SEGMENT WISE REVENUE, RESULTS, ASSETS & LIABILITIES FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

(Rs. In lacs)

| Sl. No | Particulars | Standalone | | | Standalone | | Year Ended |
|--------|---|----------------|----------------|-------------------|----------------|----------------|----------------|
| | | Quarter Ended | | Nine months ended | | 31.03.2024 | |
| | | 31.12.2024 | 30.09.2024 | 31.12.2023 | 31.12.2024 | 31.12.2023 | Audited |
| 1 | SEGMENT REVENUE | | | | | | |
| | A.Coal Trading & Service/Commission | 962.83 | 473.29 | 529.63 | 1754.85 | 1371.63 | 1957.73 |
| | B.Investment & Finance | -119.78 | 179.62 | 12.05 | 92.10 | 67.37 | 13.00 |
| | C. Unallocated | 29.14 | 41.41 | 25.27 | 83.10 | 74.92 | 100.88 |
| | Total Segment Revenue (A+B+C) | 872.19 | 694.32 | 566.95 | 1930.05 | 1513.92 | 2071.61 |
| | Less : Inter segment revenue | -90.64 | 221.03 | 37.32 | 175.20 | 142.29 | 113.88 |
| | Revenue from operations | 962.83 | 473.29 | 529.63 | 1754.85 | 1371.63 | 1957.73 |
| 2 | SEGMENT RESULT | | | | | | |
| | A. Coal Trading & Service/Commission | 247.17 | 79.20 | -3.75 | 422.24 | 44.55 | 165.15 |
| | B. Investment & Finance | -123.48 | 172.91 | 10.18 | 80.52 | 62.19 | (30.67) |
| | C. Unallocated income | 29.14 | 41.41 | 25.27 | 83.10 | 74.92 | 100.87 |
| | Total Profit Before Tax | 152.83 | 293.52 | 31.70 | 586.86 | 181.66 | 235.15 |
| | Less: i) Finance Cost | 10.17 | 28.08 | 32.97 | 59.28 | 56.84 | 80.50 |
| | ii) Other un-allocable expenditure net off Unallocable income | 11.57 | 14.47 | 0.39 | 42.10 | 39.85 | 55.42 |
| | Total Profit / (Loss) before Tax | 131.09 | 250.97 | (1.66) | 484.48 | 84.97 | 99.23 |
| 3 | SEGMENT ASSETS | | | | | | |
| | A.Coal Trading & Service/Commission | 577.03 | 756.10 | 411.44 | 577.03 | 411.44 | 388.60 |
| | B.Investment & Finance | 1864.10 | 1769.41 | 1067.39 | 1064.10 | 1067.39 | 1464.58 |
| | C.Others - Unallocable | 1911.70 | 2040.62 | 1831.79 | 1911.70 | 1831.79 | 1845.91 |
| | Total Assets | 4352.83 | 4566.13 | 3310.62 | 4352.83 | 3310.62 | 3699.09 |
| 4 | SEGMENT LIABILITIES | | | | | | |
| | A.Coal Trading & Service/Commission | 715.60 | 519.01 | 354.76 | 715.60 | 354.76 | 249.53 |
| | B.Investment & Finance | 225.57 | 225.57 | 1.62 | 225.57 | 1.65 | 150.57 |
| | C.Others - Unallocable | 829.22 | 1299.31 | 958.35 | 829.22 | 958.35 | 1196.04 |
| | Total Liabilities | 1770.39 | 2043.89 | 1314.76 | 1770.39 | 1314.76 | 1596.14 |

Note :

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 07.02.2025. The Statutory Auditor of the company have conducted the audit of the above standalone Financial Results for the Quarter ended 31st December, 2024.
- Segment Report as at 31.12.2024 is attached.
- The above financial results are on a Standalone Basis.
- No provision for impairment loss has been made in respect of Sundry Debtors amounting to Rs.3,11,27,385/- outstanding for more than 3 years and under sub-judice. Management considers the same fully recoverable as the judgement would be in favour of the company as per legal opinion sought.
- Neither there is any complaint pending at the beginning of the Quarter nor any complaint received during the Quarter.
- Figures for the previous have been regrouped / reclassified to confirm to the classification of the current period.
- The statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Apeksha Agiwal

Place : Kolkata
Date : 07.02.2025

For **KABRA COMMERCIAL LTD.**

Deev
Managing Director

For Kabra Commercial Limited
Rajesh Kumar Kabra
Managing Director
DIN : 00331305

APEKSHA AGI WAL
Company Secretary
Membership No. 41564

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 NINE MONTHS ENDED 31ST DECEMBER, 2024

| S.No | Particulars | Rs. in Lacs | | | | | |
|------|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|
| | | Standalone | | | | | |
| | | Quarter Ended | | Nine Months Ended | | Year Ended | |
| | | 31.12.2024 (Unaudited) | 30.09.2024 (Unaudited) | 31.12.2023 (Unaudited) | 31.12.2024 (Unaudited) | 31.12.2023 (Unaudited) | 31.03.2024 (Audited) |
| 1 | Total Income from operations | 872.19 | 694.33 | 566.95 | 1930.05 | 1513.92 | 2071.61 |
| 2 | Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items) | 131.09 | 250.97 | -1.66 | 484.48 | 84.97 | 99.23 |
| 3 | Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary items) | 131.09 | 250.97 | -1.66 | 484.48 | 84.97 | 99.23 |
| 4 | Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items) | 38.12 | 219.45 | -2.39 | 329.21 | 70.73 | 67.96 |
| 5 | Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period after Tax and Other Comprehensive Income after tax) | -56.47 | 224.84 | 73.61 | 321.95 | 357.01 | 484.30 |
| 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) | - | - | - | - | - | 1775.22 |
| 8 | Earnings Per Share (Face value of `10/- each)(not annualised) | 1.30 | 7.46 | -0.08 | 11.20 | 2.41 | 2.31 |
| | | 1.30 | 7.46 | -0.08 | 11.20 | 2.41 | 2.31 |

Notes:

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 07th February, 2025. The Statutory Auditor of the company have concluded the audit of the above Standalone Unaudited Financial Results for the quarter ended 31st December, 2024.
2. The above is an extract of the detailed format of financial results for the quarter ended 31st December, 2024 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), (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 : 07th February, 2025

By order of the Board
 Rajesh Kumar Kabra
 Managing Director
 DIN-00331305

For KABRA COMMERCIAL LTD.

Deewan
 Managing Director

Apeksha Agiwal

APEKSHA AGI WAL
 Company Secretary
 Membership No. 415564



Independent Auditor's Limited Review Report on the Quarterly Unaudited and year to date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

TO THE BOARD OF DIRECTORS OF KABRA COMMERCIAL LIMITED

We have reviewed the accompanying statement of unaudited financial results of Kabra Commercial Limited ("the Company") for the quarter/nine months ended on 31st December, 2024 (the 'Statement') being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34), "Interim Financial Reporting" as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India, our Responsibility is to express a conclusion on the statement based on our review.

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. These standards require that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We draw attention to note no 4 of financial result which state "No provision for impairment loss has been made in respect of Sundry Debtors amounting to Rs.3,11,27,385/- outstanding for more than 3 years and under sub-judice. Management considers the same fully recoverable as the judgement would be in favour of the company as per legal opinion sought."

However, considering the significant time involved in the court process and delays in the realisation of amounts, we are unable to comment on the carrying value of the above referred receivable and the shortfall, if any, on the amount that would be ultimately realized by the Company.



Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") specified under section 133 of the Companies Act 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Ranjit Jain & Co.
Chartered Accountants
Firm Registration No. - 322505E



A handwritten signature in black ink, appearing to read "A. K. Agarwal".

CA Ashok Kumar Agarwal
(Partner)
(Membership No.: - 056622)

Place: Kolkata
Date: 07/02/2025
UDIN: 25056622BMOMQM1423