

# 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)

August 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 First Quarter  
ended 30<sup>th</sup> June, 2021

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 first quarter ended 30<sup>th</sup> June, 2021 which have been duly approved by the Board of Directors of the Company in its meeting held today i.e. 13<sup>th</sup> August, 2021. The Board meeting commenced at 2:30 p.m. and concluded at 3:55 p.m.

The full format of the Standalone Financial Results for the first quarter ended 30<sup>th</sup> June, 2021 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 : 91-33-22253461

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

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2021**

PART I		[Rs. in lakhs]			
Sl.No.	Particulars	Quarter Ended		Year	
		30.06.2021 (Unaudited)	31.03.2021 (Audited)	30.06.2020 (Unaudited)	31.03.2021 (Audited)
1	<b>Income from operations</b>				
	(a) Revenue from operations	318.90	345.77	148.82	879.51
	(b) Other Income	30.87	68.55	3.20	88.04
	<b>Total income from operations (net)</b>	<b>349.77</b>	<b>414.32</b>	<b>152.02</b>	<b>967.55</b>
2	<b>Expenses :</b>				
	(a) Cost of Materials consumed	0.00	0.00	0.00	0.00
	(b) Purchases of Stock-in-Trade	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
	(d) Transportation & Direct Expenses	290.25	316.09	108.98	755.89
	(e) Employee benefits expenses	2.97	6.46	10.51	40.15
	(f) Finance Cost	18.44	9.87	15.90	64.88
	(f) Depreciation and amortization expenses	0.26	0.25	0.12	0.62
	(g) Other expenses	6.93	16.81	1.58	34.88
	<b>Total expenses</b>	<b>318.85</b>	<b>349.48</b>	<b>137.09</b>	<b>896.42</b>
3	<b>Total profit before exceptional items and tax</b>	<b>30.92</b>	<b>64.84</b>	<b>14.93</b>	<b>71.13</b>
4	Exceptional items	0.00	0.00	0.00	0.00
5	<b>Total profit before tax</b>	<b>30.92</b>	<b>64.84</b>	<b>14.93</b>	<b>71.13</b>
6	Tax expense:				
7	Current Tax	6.30	10.02	2.51	10.78
8	Deferred Tax	0.00	0.06	0.00	0.06
9	<b>Total Tax Expense</b>	<b>24.62</b>	<b>10.08</b>	<b>12.42</b>	<b>10.84</b>
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
11	<b>Net Profit Loss for the period from continuing operations</b>	<b>24.62</b>	<b>54.76</b>	<b>12.42</b>	<b>60.29</b>
12	Profit ( Loss) from discontinued operations before tax	0.00	0.00	0.00	0.00
13	<b>Tax expense of discontinued operations</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>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00	0.00	0.00
16	<b>Total profit (loss) for period</b>	<b>24.62</b>	<b>54.76</b>	<b>12.42</b>	<b>60.29</b>
17	Other comprehensive income net of taxes	0.00	0.00	0.00	0.00
18	<b>Total Comprehensive Income for the period</b>	<b>24.62</b>	<b>54.76</b>	<b>12.42</b>	<b>60.29</b>
19	Paid-up equity share capital (Face Value Rs. 10/- each)	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	948.61
21.1	<b>Earnings per share (before extraordinary items)</b> (of Rs. 10/- each) (not annualised):				
	(a) Basic	0.91	1.86	0.42	2.05
	(b) Diluted	0.91	1.86	0.42	2.05
21.2	<b>Earnings per share (after extraordinary items)</b> (of Rs. 10/- each) (not annualised):				
	(a) Basic	0.91	1.86	0.42	2.05
	(b) Diluted	0.91	1.86	0.42	2.05

For KABRA COMMERCIAL LTD.



Director

For RANJIT JAIN & CO.  
Chartered Accountants (FRN: 322505E)

CA. ALOK JAIN  
Partner (MN: 062283)

# KABRA COMMERCIAL LIMITED

(CIN : L67120WB1982PLC035410)

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

Phone No. 2228-4088, Fax : 91-33-22283481

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

## STANDALONE UNAUDITED SEGMENT WISE REVENUE, RESULTS, ASSETS & LIABILITIES FOR THE QUARTER ENDED 30TH JUNE, 2021

Sl. No	(Rs. in lacs)	Standalone			
		Quarter Ended		Year Ended	
		30.06.2021	31.03.2021	30.06.2020	31.03.2021
	Particulars	Unaudited	Audited	Unaudited	Audited
1	<b>SEGMENT REVENUE</b>				
	A.Liasioning/Supervision & Transportation charges	318.90	346.78	148.82	879.52
	B.Investment & Finance	30.00	85.09	1.77	83.15
	C.Unallocated	0.87	3.45	1.43	4.88
	<b>Total</b>	<b>349.77</b>	<b>414.32</b>	<b>152.02</b>	<b>967.55</b>
2	<b>SEGMENT RESULT</b>				
	(Profit before Tax & Int. from each segment)				
	A.Liasioning/Supervision & Transportation charges	28.65	29.89	39.84	123.83
	B.Investment & Finance	24.86	65.97	1.77	83.15
	C. Unallocated Income	0.87	3.45	1.43	4.88
	<b>Total</b>	<b>54.38</b>	<b>99.11</b>	<b>43.04</b>	<b>211.86</b>
	Less: i) Interest	18.44	9.87	15.90	84.88
	ii) Other un-allocable expenditure	5.02	24.40	12.21	75.65
	<b>Total Profit before Tax</b>	<b>30.92</b>	<b>64.84</b>	<b>14.93</b>	<b>71.13</b>
3	<b>SEGMENT ASSETS</b>				
	A.Liasioning/Supervision & Transportation charges	1938.17	2005.70	2068.43	2005.70
	B.Investment & Finance	287.17	216.72	190.92	216.72
	C.Others- Unallocable	127.43	120.88	103.73	120.88
	<b>Total Assets</b>	<b>2352.77</b>	<b>2343.30</b>	<b>2363.08</b>	<b>2343.30</b>
4	<b>SEGMENT LIABILITIES</b>				
	A.Liasioning/Supervision & Transportation charges	996.95	1008.42	1090.39	1008.42
	B.Investment & Finance	0.00	0.00	0.36	0.00
	C.Others- Unallocable	39.18	48.23	27.99	48.23
	<b>Total Liabilities</b>	<b>1036.13</b>	<b>1056.65</b>	<b>1118.73</b>	<b>1056.65</b>

**Note :**

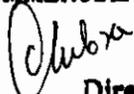
- i) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 13.08.2021
- ii) The limited review of these results has been done by the statutory Auditors of the Company
- iii) Segment Report as at 30.06.2021 is attached.
- iv) Depreciation has been provided as per schedule II of the Companies Act 2013.
- v) There is no investor complaint pending during the quarter.
- vi) Figures have been re-grouped , re-arranged & reclassify wherever found necessary.

Place : Kolkata  
Date : 13.08.2021

By Order of the Board  
For Kabra Commercial Limited

R. A. Kabra  
Director  
DIN: 00341280

For KABRA COMMERCIAL LTD.

  
Director

For RANJIT JAIN & CO.  
Chartered Accountants(FRN: 322505E)



CA. ALOK JAIN  
Partner (MN: 062283)

## 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 STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2021

S.No	Particulars	₹ Re. in Lacs			
		Standalone			
		Quarter Ended			Year Ended
		30.06.2021	31.03.2021	30.06.2020	31.03.2021
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Total Income from operations	349.77	414.32	152.02	967.55
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	30.92	64.84	14.93	71.13
3	Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	30.92	64.84	14.93	71.13
4	Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	24.62	54.76	12.42	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
7	Reserves (excluding Revaluation Reserve as shown in the audited Balance Sheet of previous year)	-	-	-	948.61
8	Earnings Per Share (Face value of ` 10/- each)(not annualised)				
	a)Basic	0.91	1.86	0.42	2.05
	b)Diluted	0.91	1.86	0.42	2.05

**Notes:**

1.The Financial Results of the Company for the quarter ended 30th June, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 13th August, 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 ended 30th June, 2021 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 : 13th August, 2021

By order of the Board  
Ramawtar Kabra  
Director  
DIN-00341280

**For RANJIT JAIN & CO.**  
Chartered Accountants (FRN: 322505E)

*Alok Jain*

**CA. ALOK JAIN**  
Partner (MN: 062283)

For KABRA COMMERCIAL LTD.

*Ramawtar Kabra*

Director



**AUDITOR'S LIMITED REVIEW REPORT FOR KABRA COMMERCIAL LIMITED**

Review Report to,  
**KABRA COMMERCIAL LIMITED,**  
2, Brabourne Road, Kolkata- 700001

We have reviewed the accompanying statement of unaudited financial results of **KABRA COMMERCIAL LIMITED** for the period ended June 30, 2021. 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 reviews.

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 financial statements are free of material misstatement. A review is limited primarily to inquires 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.

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 Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of this matter.

For Ranjit Jain & Co.  
Chartered Accountants



*Alok Jain*

CA Alok Jain  
(Partner)  
(Mem. No.: - 062283)

UDIN: 21062283AAAALDS862

Place: Kolkata  
Date: 13.08.2021