

# 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 14, 2022

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, 2022**

**Scrip Code - 539393**

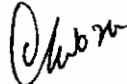
Further to our letter dt. 07<sup>th</sup> November, 2022, we enclose, in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the following, as approved by the Board of Directors of the Company at the meeting held today i.e. 14<sup>th</sup> November, 2022.

- (1) Unaudited Standalone Financial Results of the Company, for the Quarter and Six Months ended 30<sup>th</sup> September, 2022;
- (2) Unaudited Standalone Segment-wise Revenue, Results, Assets and Liabilities of the Company , for the Quarter and Six Months ended 30<sup>th</sup> September, 2022;
- (3) Unaudited Standalone Cash Flow Statement, for the Six Months ended 30<sup>th</sup> September, 2022;
- (4) Unaudited Standalone Balance Sheet, as at 30<sup>th</sup> September, 2022; and
- (5) Limited Review Reports from the Statutory Auditors, Messrs Ranjit Jain & Co. , on the aforesaid Standalone Financial Results.

The Board meeting commenced at 4:00 p.m. and concluded at 4:45 p.m.

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

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## STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2022

PART I Sl.No.	Particulars	Quarter Ended			Half Year Ended		(Rs in Lacs)
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	31.03.2022 (Audited)
1	<b>Income from operations</b>						
	(a) Revenue from operations	391.04	303.90	268.21	694.94	587.11	1370.46
	(b) Other Income	13.71	70.37	(4.41)	84.08	26.46	84.88
	<b>Total income from operations (net)</b>	<b>404.75</b>	<b>374.27</b>	<b>263.80</b>	<b>779.02</b>	<b>613.57</b>	<b>1455.34</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	336.19	281.50	238.45	617.69	528.70	1249.97
	(e) Employee benefits expenses	5.23	3.82	4.06	9.05	7.03	18.50
	(f) Finance Cost	18.26	18.70	19.35	36.96	37.79	76.79
	(f) Depreciation and amortization expenses	0.94	0.94	0.25	1.88	0.51	1.04
	(g) Other expenses	6.71	5.61	9.20	12.32	16.13	28.32
	<b>Total expenses</b>	<b>367.33</b>	<b>310.57</b>	<b>271.31</b>	<b>677.90</b>	<b>590.16</b>	<b>1374.62</b>
3	<b>Total profit before exceptional items and tax</b>	<b>37.42</b>	<b>63.70</b>	<b>(7.51)</b>	<b>101.12</b>	<b>23.41</b>	<b>80.72</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>0.00</b>
5	<b>Total profit before tax</b>	<b>37.42</b>	<b>63.70</b>	<b>(7.51)</b>	<b>101.12</b>	<b>23.41</b>	<b>80.72</b>
6	<b>Tax expense:</b>						
7	Current Tax	0.00	9.94	(1.07)	9.94	5.23	14.60
8	Deferred Tax	0.00	0.00	0.00	0.00	0.00	-0.96
9	<b>Total Tax Expense</b>	<b>0.00</b>	<b>9.94</b>	<b>(1.07)</b>	<b>9.94</b>	<b>5.23</b>	<b>13.64</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	0.00	0.00
11	<b>Net Profit / Loss for the period from continuing operations</b>	<b>37.42</b>	<b>53.76</b>	<b>(6.44)</b>	<b>91.18</b>	<b>18.18</b>	<b>67.08</b>
12	Profit / (Loss) from discontinued operations before tax	0	0	0	0	0	0
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	Share of profit / (loss) of associates and joint ventures accounted for using equity method	0	0	0	0	0	0
16	<b>Total profit / (loss) for period</b>	<b>37.42</b>	<b>53.76</b>	<b>(6.44)</b>	<b>91.18</b>	<b>18.18</b>	<b>67.08</b>
17	Other comprehensive income net of taxes	0	0	0	0	0	0
18	<b>Total Comprehensive Income for the period</b>	<b>37.42</b>	<b>53.76</b>	<b>(6.44)</b>	<b>91.18</b>	<b>18.18</b>	<b>67.08</b>
19	Paid-up equity share capital (Face Value Rs. 10/- each)	294.00	294.00	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	0.00	0.00	1015.70
21.1	<b>Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):</b>						
	(a) Basic	1.28	1.82	(0.21)	3.10	0.62	2.28
	(b) Diluted	1.28	1.82	(0.21)	3.10	0.62	2.28
21.2	<b>Earnings per share (after extraordinary items) (of Rs. 10/- each) (not annualised):</b>						
	(a) Basic	1.28	1.82	(0.21)	3.10	0.62	2.28
	(b) Diluted	1.28	1.82	(0.21)	3.10	0.62	2.28

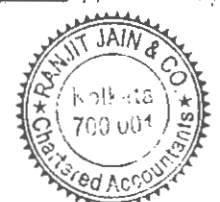
### Segment Wise Revenue, Results & Capital Employed under Clause 41 of the Listing Agreement

Sl. No	(Rs. in lacs) Particulars	Standalone					
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
1	<b>SEGMENT REVENUE</b>						
	A Coal/Coke Transportation & Service/Comm	391.04	303.90	268.21	694.94	587.11	1370.46
	B Investment & Finance	12.97	69.46	(6.61)	82.43	23.39	78.66
	C Unallocated	0.74	0.91	2.20	1.65	3.07	6.22
	<b>Total Segment Revenue (A+B+C)</b>	<b>404.75</b>	<b>374.27</b>	<b>263.80</b>	<b>779.02</b>	<b>613.57</b>	<b>1455.34</b>
	Less : Inter Segment Revenue	13.71	70.37	-4.41	84.08	26.46	84.88
	<b>Revenue from Operations</b>	<b>391.04</b>	<b>303.90</b>	<b>268.21</b>	<b>694.94</b>	<b>587.11</b>	<b>1370.46</b>
2	<b>SEGMENT RESULT</b>						
	(Profit before Tax & Int. from each segment)						
	A Coal/Coke Transportation & Service/Comm	54.80	22.40	29.76	77.20	58.41	120.49
	B Investment & Finance	12.63	68.60	(9.15)	81.23	15.71	66.94
	C Unallocated	0.74	0.91	2.20	1.65	3.07	6.21
	<b>Total</b>	<b>68.17</b>	<b>91.91</b>	<b>22.81</b>	<b>160.08</b>	<b>77.19</b>	<b>193.64</b>
	Less : i) Interest	18.26	18.70	19.35	36.96	37.79	76.79
	ii) Other un-allocable expenditure	12.49	9.51	10.97	22.00	15.99	36.13
	<b>Total Profit before Tax</b>	<b>37.42</b>	<b>63.70</b>	<b>(7.51)</b>	<b>101.12</b>	<b>23.41</b>	<b>80.72</b>
3	<b>SEGMENT ASSETS</b>						
	A Coal/Coke Transportation & Service/Comm	2019.27	2020.06	2004.08	2019.27	2004.08	1981.38
	B Investment & Finance	402.75	388.98	292.69	402.75	292.69	343.69
	C Unallocated	430.02	535.18	100.43	430.02	100.43	129.25
	<b>Total</b>	<b>2852.04</b>	<b>2944.22</b>	<b>2397.20</b>	<b>2852.04</b>	<b>2397.20</b>	<b>2454.32</b>
4	<b>SEGMENT LIABILITIES</b>						
	A Coal/Coke Transportation & Service/Comm.	1362.20	1490.64	1052.77	1362.20	1052.77	1042.10
	B Investment & Finance	-	0.00	15.73	-	15.73	23.30
	C Unallocated	37.17	37.48	17.42	37.17	17.42	35.66
	<b>Total</b>	<b>1399.37</b>	<b>1528.12</b>	<b>1085.92</b>	<b>1399.37</b>	<b>1085.92</b>	<b>1101.06</b>

For KABRA COMMERCIAL LTD.

Director

Director



# KABRA COMMERCIAL LIMITED

(CIN : L67120WB1982PLC035410)

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

Phone No. 2225-4058, Fax : 91-33-22253481

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## STATEMENT OF ASSETS & LIABILITIES

Sl. No	(Rs. in lacs) Particulars	Half Year Ended 30.09.2022 Unaudited	Financial Year Ended 31.03.2022 Audited
	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	Property, plant and equipment	51.41	54.99
	Capital work-in-progress	0.00	0.00
	Investment property	0.00	0.00
	Goodwill	0.00	0.00
	Other intangible assets	0.00	0.00
	Intangible assets under development	0.00	0.00
	Biological assets other than bearer plants	0.00	0.00
	Investments accounted for using equity method	0.00	0.00
	<b>Non-current financial assets</b>		
	Non-current investments	402.35	343.69
	Trade receivables, non-current	0.00	0.00
	Loans, non-current	0.00	0.00
	Other non-current financial assets	1614.15	543.78
	<b>Total non-current financial assets</b>	<b>2016.50</b>	<b>887.47</b>
	Deferred tax assets (net)	0.16	0.16
	Other non-current assets	0.00	0.00
	<b>Total non-current assets</b>	<b>2068.07</b>	<b>942.62</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	355.20	339.84
	Cash and cash equivalents	336.30	890.21
	Bank balance other than cash and cash equivalents		
	Loans, current		
	Other current financial assets	9.24	217.49
		<b>700.74</b>	<b>1447.54</b>
	Current tax assets (net)	0.00	0.00
	Other current assets	83.23	64.16
	<b>Total current assets</b>	<b>783.97</b>	<b>1511.70</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>2852.04</b>	<b>2454.32</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	1148.73	1059.26
	<b>Total equity attributable to owners of parent</b>	<b>1442.73</b>	<b>1353.26</b>
	Non-controlling interest	0.00	0.00
	<b>Total equity</b>	<b>1442.73</b>	<b>1353.26</b>
2	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	<b>Non-current financial liabilities</b>		
	Borrowings, non-current	0.00	6.56
	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>6.56</b>
	Provisions, non-current	0.00	0.00
	Deferred tax liabilities (net)	0.00	0.00
	Deferred government grants, Non-current	0.00	0.00
	Other non-current liabilities	0.00	0.00
	<b>Total non-current liabilities</b>	<b>0.00</b>	<b>0.00</b>
	<b>Current liabilities</b>		
	<b>Current financial liabilities</b>		
	Borrowings, current	1325.25	1003.63
	Trade payables, current	42.50	63.07
	Other current financial liabilities	0.00	0.00
	<b>Total current financial liabilities</b>	<b>1367.75</b>	<b>1066.70</b>
	Other current liabilities	6.02	2.20
	Provisions, current	35.54	25.60
	Current tax liabilities ( Net )	0.00	0.00
	Deferred governments grants, current	0.00	0.00
		<b>1409.31</b>	<b>1094.50</b>
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00	0.00
4	Regulatory deferral account credit balances and related deferred tax liability	0.00	0.00
	<b>Total liabilities</b>	<b>1409.31</b>	<b>1094.50</b>
	<b>Total equity and liabilities</b>	<b>2852.04</b>	<b>2454.32</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 14.11.2022.
- 2) Segment Report as at 30.09.2022 is attached.
- 3) There is no investor complaint pending during the quarter ended 30.09.2022
- 4) Depreciation has been provided as per Schedule II of the Companies Act, 2013.
- 5) Figure has been regrouped, rearranged & reclassified wherever found necessary.
- 6) The Limited Review of these results has been done by the Statutory Auditor of the Company.
- 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 quarter of the current financial year.

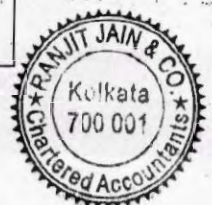
For KABRA COMMERCIAL LTD.

*Dr. Anurag*

Director

Place : Kolkata  
Date : 14.11.2022

For Kabra Commercial Limited  
Chandra Prakash Kabra  
Director  
(DIN : 00338838)



**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 Half Year ended 30th September 2022**

(Amount in Lacs)

Particulars	Half Year Ended 30th September 2022 ( Unaudited )	Half Year Ended 30th September 2021 ( Unaudited )
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net Profit as per Profit & Loss A/C	101.12	23.41
Adjustments for:		
i) Dividend Received	(16.31)	(5.88)
ii) Interest received	(47.13)	(52.01)
iii) Interest paid	36.96	37.79
v) Profit/Loss on sale of share	(65.80)	(6.65)
vi) Depreciation	1.88	0.51
<b>Operating Profit before change in working capital</b>	<b>10.73</b>	<b>(2.83)</b>
Decrease / (Increase) in Trade Receivable	(15.36)	30.09
Decrease / (Increase) in Provision	9.94	-
Decrease / (Increase) Other Financial Current Assets	208.25	18.94
Decrease / (Increase) Current Financial Liabilities	321.62	93.20
Decrease / (Increase) Other Current Assets	(19.07)	(27.61)
Increase / (Decrease) Other Current Liabilities	3.82	3.05
Increase / (Decrease) Trade Payables	(20.57)	(48.85)
<b>Profit Before Tax / Cash Generated from Operation</b>	<b>499.36</b>	<b>65.99</b>
Less: Tax Paid	9.94	(17.42)
<b>Income Generated from Operating Activities:</b>	<b>489.42</b>	<b>48.57</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Profit/Loss on sale of Shares	-	-
Purchase of Investments	(415.68)	(1,716.20)
Sale of Investments	422.80	1,646.88
Dividend Received	16.31	5.88
Interest Received	47.13	52.01
Sales of Property, Plant & Equipment	-	1.89
Purchase of Non - Current Financial Assets	(1070.37)	-
<b>Income Generated from Investing Activities:</b>	<b>(999.81)</b>	<b>(9.54)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Loan Taken /Repaid	(6.56)	-
Interest Paid	(36.96)	(37.79)
<b>Income Generated from Financing Activities:</b>	<b>(43.52)</b>	<b>(37.79)</b>
<b>Net Increase in Cash &amp; Cash equivalents(A+B+C)</b>	<b>(553.91)</b>	<b>1.24</b>
Cash and Cash equivalents(Opening)	890.21	1,312.55
Cash and Cash equivalents(Closing)	336.30	1,313.79
<b>Net Increase in Cash &amp; Cash Equivalents</b>	<b>(553.91)</b>	<b>1.24</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.

Signed in terms of our audit report of even date.

For Ranjit Jain & CO  
CHARTERED ACCOUNTANTS  
FRN-322505E

*Alok Jain*

CA ALOK JAIN  
PARTNER  
Membership No.062283

Place : Kolkata  
Dated: 14.11.2022



For and on Behalf of Directors

For KABRA COMMERCIAL LTD.

*Dr. ...*

Director



# KABRA COMMERCIAL LIMITED

Registered Office : 2, Brabourne Road, 4th floor, Kolkata 700 001.  
Phone No. 2225-4058, Fax No. 22253481, 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 AND SIX MONTHS ENDED 30TH SEPTEMBER, 2022

S.No	Particulars	Rs. in Lacs					
		Standalone					
		Quarter Ended			Half Yearly		Year Ended
		30.09.2022 (Unaudited)	30.06.2021 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
1	Total Income from operations	404.75	374.27	263.80	779.02	613.57	1455.34
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	37.42	63.70	-7.51	101.12	23.41	80.72
3	Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	37.42	63.70	-7.51	101.12	23.41	80.72
4	Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	37.42	53.76	-6.44	91.18	18.18	67.08
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)	-	-	-	-	-	1015.70
8	Earnings Per Share (Face value of `10/- each)(not annualised)						
	a)Basic	1.28	1.82	-0.21	3.10	0.62	2.28
	b)Diluted	1.28	1.82	-0.21	3.10	0.62	2.28

### Notes:

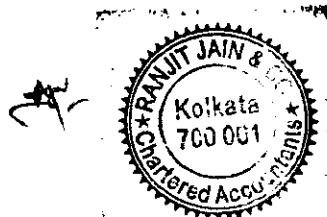
- The Financial Results of the Company for the quarter ended 30th September, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 14th November, 2022 and Limited Review of the same has been carried out by the Statutory Auditors.
- The above is an extract of the detailed format of financial results for the quarter ended 30th September, 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)).
- Figures of the previous periods have been regrouped/rearranged wherever necessary.

Place : Kolkata  
Date : 14th November, 2022

By order of the Board  
Chandra Prakash Kabra  
Director  
DIN-00338838

For KABRA COMMERCIAL LTD.

*Dr. ...*  
Director





**LIMITED REVIEW REPORT ON UNAUDITED KABRA COMMERCIAL LIMITED.**

**TO THE BOARD OF DIRECTORS OF KABRA COMMERCIAL LIMITED.**

1. We have reviewed the accompanying statement of Unaudited Financial Results of **Kabra Commercial Limited.** (the Company) for the **quarter and half year ended on 30<sup>th</sup> Sept, 2022** together with the notes thereon, attached herewith (the Statement) being submitted by the company pursuant to the requirements of regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 (listing Regulations).
2. This Statement which is the responsibility of the Company's management and has been approved by the 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' prescribed under section 133 of the Companies Act 2013 as amended, read with the relevant Rules issued thereunder and other accounting principles generally accepted in India. 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 (SRE) 2410, "Review of Interim Financial Information performed by independent auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that requires that we plan and perform the review to obtain moderate assurance as to whether 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.
4. Based on our review conducted above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Financial Results prepared in accordance with aforesaid Indian Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 330 of the SEBI (Listing Obligations and disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material Misstatement.

For Ranjit Jain & Co.  
Chartered Accountants



*Alok Jain*

CA Alok Jain  
(Partner)  
(Mem. No.: - 062283)  
UDIN: 22062283BDACW14061

Place: Kolkata  
Date: 14.11.2022