

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

November 08, 2023

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 Six Months
ended 30th September, 2023

Scrip Code - 539393

Further to our letter dt. 18th October, 2023 , we enclose, in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('Listing Regulations') the following, as approved by the Board of Directors of the Company ('the Board') at the meeting held today, i.e. 08th November, 2023 :

- (1) Unaudited Standalone Financial Results of the Company, for the Quarter and Six Months ended 30th September, 2023;
- (2) Unaudited Standalone Segment-wise Revenue, Results, Assets and Liabilities of the Company , for the Quarter and Six Months ended 30th September, 2023;
- (3) Unaudited Standalone Cash Flow Statement, for the Six Months ended 30th September, 2023;
- (4) Unaudited Standalone Balance Sheet, as at 30th September, 2023; 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 4:50 p.m.

Yours faithfully

For Kabra Commercial Limited

Apeksha Agiwal

Company Secretary & Compliance Officer

M No : ACS 41564

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, 2023

Sl.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income from operations						
	(a) Revenue from operations	430.19	411.81	391.04	842.00	694.94	1166.55
	(b) Other Income	71.15	33.82	13.71	104.97	84.08	215.37
	Total income from operations (net)	501.34	445.63	404.75	946.97	779.02	1381.92
2	Expenses :						
	(a) Transportation & Direct Expenses	391.46	402.24	336.19	793.70	617.69	1105.50
	(b) Employee benefits expenses	5.01	5.24	5.23	10.25	9.05	19.82
	(c) Finance Cost	20.06	19.40	18.26	39.46	36.96	75.53
	(d) Depreciation and amortization expenses	0.66	0.64	0.94	1.30	1.88	3.76
	(e) Other expenses	-9.31	24.94	6.71	15.63	12.32	17.84
	Total expenses	407.88	452.46	367.33	860.34	677.90	1222.45
3	Profit / (Loss) before exceptional items & tax (1 - 2)	93.46	-6.83	37.42	86.63	101.12	159.47
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit / (Loss) before tax	93.46	-6.83	37.42	86.63	101.12	159.47
6	Tax expense:						
	(a) Current Tax	9.99	3.52	0.00	13.51	9.94	27.02
	(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	-0.44
	Total Tax Expense	9.99	3.52	0.00	13.51	9.94	26.58
7	Profit / (Loss) for the period (5 - 6)	83.47	-10.35	37.42	73.12	91.18	132.89
8	Other comprehensive income / (Loss) net of Tax	28.74	181.54	0	210.28	0	144.25
9	Total Comprehensive Income after Tax (7 + 8)	112.21	171.19	37.42	283.40	91.18	277.14
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)	0.00	0.00	0.00	0.00	0.00	1296.10
12	Earnings per share						
	(of Rs. 10/- each) (not annualised):						
	(a) Basic	2.84	-0.35	1.28	2.49	3.10	4.52
	(b) Diluted	2.84	-0.35	1.28	2.49	3.10	4.52

For KABRA COMMERCIAL LTD.



Director

KABRA COMMERCIAL LIMITED

(CIN : L67120WB1982PLC035410)

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

(Rs. In lacs)		(Rs in Lacs)					
Sl. No	Particulars	Standalone					
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	31.03.2023 (Audited)
1	SEGMENT REVENUE						
	A.Coal / Coke Transportation & Service / Commission	430.19	411.81	391.04	842.00	694.94	1166.55
	B.Investment & Finance	46.30	9.02	12.97	55.32	82.43	109.77
	C. Unallocated	24.85	24.80	0.74	49.65	1.65	105.60
	Total Segment Revenue (A+B+C)	501.34	445.63	404.75	946.97	779.02	1381.92
	Less : Inter Segment Revenue	71.15	33.82	13.71	104.97	84.08	215.37
	Revenue from Operations	430.19	411.81	391.04	842.00	694.94	1166.55
2	SEGMENT RESULT						
	(Profit before Tax & Int. from each segment)						
	A.Coal / Coke Transportation & Service / Commission	38.73	9.57	54.80	48.30	77.20	60.99
	B.Investment & Finance	62.79	(10.78)	12.63	52.01	81.23	106.70
	C. Unallocated	24.85	24.80	0.74	49.65	1.65	105.60
	Total	126.37	23.59	68.17	149.96	160.08	273.29
	Less: i) Interest	4.47	19.40	18.26	23.87	36.96	75.53
	ii) Other un-allocable expenditure	28.44	11.02	12.49	39.48	22.00	38.29
	Total Profit before Tax	93.46	(6.83)	37.42	86.63	101.12	159.47
3	SEGMENT ASSETS						
	A.Coal / Coke Transportation & Service / Commission	385.54	361.64	2019.27	385.54	2019.27	410.98
	B.Investment & Finance	983.16	857.51	402.75	983.16	402.75	672.42
	C. Unallocated	1827.76	2227.78	430.02	1827.76	430.02	1787.34
	Total	3196.46	3446.93	2852.04	3196.46	2852.04	2870.74
4	SEGMENT LIABILITIES						
	A.Coal / Coke Transportation & Service / Commission	47.99	17.78	1362.20	47.99	1362.20	76.32
	B.Investment & Finance	13.66	2.85	-	13.66	-	15.93
	C. Unallocated	1212.47	1625.37	37.17	1212.47	37.17	1151.51
	Total	1274.12	1646.00	1399.37	1274.12	1399.37	1243.76

For KABRA COMMERCIAL LTD.


Director

KABRA COMMERCIAL LIMITED

(CIN : L67120WB1982PLC035410)

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STATEMENT OF ASSETS & LIABILITIES AS ON 30-09-2023

Sl. No	(Rs. in lacs) Particulars	Half Year Ended 30.09.2023 Unaudited	Financial Year Ended 31.03.2023 Audited	
	ASSETS			
1	Non-current assets			Note : 1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 08.11.2023. The Statutory Auditor have carried out a Limited Review of the above Financial Results. 2) Segment Report as at 30.09.2023 is attached. 3) The above financial results are on a Standalone Basis. 4) Neither there is any complaint pending at the beginning of the Quarter nor any complaint received during the Quarter. 5) Figures for the previous have been regrouped / reclassified to confirm to the classification of the current period. 6) The statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
	Property, plant and equipment	45.19	47.82	
	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	
	Non-current financial assets			
	Non-current investments	923.12	672.43	
	Trade receivables, non-current	0.00	0.00	
	Loans, non-current	0.00	0.00	
	Other non-current financial assets	964.22	945.21	
	Total non-current financial assets	1887.34	1617.64	
	Deferred tax assets (net)	0.60	0.60	
	Other non-current assets	0.00	0.00	
	Total non-current assets	1933.13	1666.06	
2	Current assets			
	Inventories	0.00	0.00	
	Current financial assets			
	Current investments	0.00	0.00	
	Trade receivables, current	365.54	409.98	
	Cash and cash equivalents	721.96	721.30	
	Bank balance other than cash and cash equivalents			
	Loans, current			
	Other current financial assets	110.68	31.91	
	Total current financial assets	1198.18	1183.19	
	Current tax assets (net)	0.00	0.00	
	Other current assets	65.15	41.49	
	Total current assets	1263.33	1204.68	
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	
	Total assets	3196.46	2870.74	
	Equity and Liabilities			
1	Equity			
	Equity attributable to owners of parent			
	Equity share capital	294.00	294.00	
	Other equity	1628.33	1332.99	
	Total equity attributable to owners of parent	1922.33	1626.99	
	Non-controlling interest	0.00	0.00	
	Total equity	1922.33	1626.99	
2	Liabilities			
	Non-current liabilities			
	Non-current financial liabilities			
	Borrowings, non-current	5.91	5.29	
	Trade payables, non-current	0.00	0.00	
	Other non-current financial liabilities	0.00	0.00	
	Total non-current financial liabilities	5.91	5.29	
	Provisions, non-current	0.00	0.00	
	Deferred tax liabilities (net)	62.56	25.46	
	Deferred government grants, Non-current	0.00	0.00	
	Other non-current liabilities	0.00	0.00	
	Total non-current liabilities	62.56	25.46	
	Current liabilities			
	Current financial liabilities			
	Borrowings, current	1112.70	1091.97	
	Trade payables, current	62.93	92.26	
	Other current financial liabilities	0.00	0.00	
	Total current financial liabilities	1175.63	1184.23	
	Other current liabilities	3.41	2.15	
	Provisions, current	26.62	26.62	
	Current tax liabilities (Net)	0.00	0.00	
	Deferred governments grants, current	0.00	0.00	
	Total current liabilities	1205.66	1213.00	
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	
	Total liabilities	1268.22	1238.46	
	Total equity and liabilities	3196.46	2870.74	

For KABRA COMMERCIAL LTD.

Chandra Prakash Kabra
Director

Place : Kolkata
Date : 08.11.2023

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

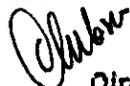
KABRA COMMERCIAL LIMITED
2 BRABOURNE ROAD KOLKATA WB 700001
CIN: L67120WB1982PLC035410

Standalone Cash Flow Statement for the quarter and six months ended 30th September, 2023

(Amount in Lacs)

Particulars	Half Year Ended	Half Year Ended
	30th September 2023 (Unaudited)	30th September 2022 (Unaudited)
<u>A. CASH FLOW FROM OPERATING ACTIVITIES:</u>		
Net Profit as per Profit & Loss A/C	86.63	101.12
Adjustments for:		
i) Dividend Received	(15.61)	(16.31)
ii) Interest received	(47.76)	(47.13)
iii) Interest paid	0.43	36.96
v) Profit/Loss on sale of share	(35.17)	(65.80)
vi) Depreciation	1.30	1.88
Operating Profit before change in working capital	(10.18)	10.72
Decrease / (Increase) in Loans	-	-
Decrease / (Increase) in Trade Receivable	44.44	(15.36)
Decrease / (Increase) in Provision		9.94
Decrease / (Increase) Other Financial Current Assets	(78.77)	208.25
Decrease / (Increase) Current Financial Liabilities	-	321.62
Decrease / (Increase) Other Current Assets	(23.66)	(19.07)
Increase / (Decrease) Other Current Liabilities	1.26	3.82
Increase / (Decrease) Trade Payables	(29.33)	(20.57)
Profit Before Tax / Cash Generated from Operation	(96.24)	499.35
Less: Tax Paid		(9.94)
Income Generated from Operating Activities:	(96.24)	489.41
<u>B. CASH FLOW FROM INVESTING ACTIVITIES:</u>		
Profit/Loss on sale of Shares	-	-
Purchase of Investments	(877.31)	(415.68)
Sale of Investments	908.93	422.80
Dividend Received	15.61	16.31
Interest Received	47.76	47.13
Purchase of Non - Current Financial Assets	(19.01)	-1070.37
Income Generated from Investing Activities:	75.98	(999.81)
<u>C. CASH FLOW FROM FINANCING ACTIVITIES</u>		
Loan Given/ Recovered	-	-
Loan Taken /Repaid	21.35	(6.56)
Interest Paid	(0.43)	(36.96)
Income Generated from Financing Activities:	20.92	(43.52)
Net Increase in Cash & Cash equivalents(A+B+C)	0.66	(553.91)
Cash and Cash equivalents(Opening)	721.30	890.21
Cash and Cash equivalents(Closing)	721.96	336.30
Net Increase in Cash & Cash Equivalents	0.66	(553.91)

For KABRA COMMERCIAL LTD.


Director

KABRA COMMERCIAL LIMITED

Registered Office : 2, Brabourne Road, 4th floor, Kolkata 700 001.
Phone No. 2226-4058, Fax No. 22253461, Email: contact@kcl.net.in Web site: www.kcl.net.in
Corporate Identity Number (CIN) L67120WB1982PLC036410

EXTRACT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2023

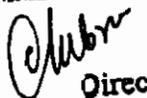
S.No	Particulars	₹					
		Rs. in Lacs					
		Standalone					
		Quarter Ended			Half Yearly		Year Ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Total Income from operations	501.34	445.63	404.75	946.97	779.02	1381.92
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	93.46	-6.83	37.42	86.63	101.12	159.47
3	Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	93.46	-6.83	37.42	86.63	101.12	159.47
4	Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	83.47	-10.35	37.42	73.12	91.18	132.89
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period after Tax and Other Comprehensive Income after tax)	112.21	171.19	-	283.40	-	277.14
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)	-	-	-	-	-	1296.10
8	Earnings Per Share (Face value of ` 10/- each)(not annualised)						
	a)Basic	2.84	-0.35	1.28	2.49	3.10	4.52
	b)Diluted	2.84	-0.35	1.28	2.49	3.10	4.52

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 08th November, 2023. The Statutory Auditor of the company have conducted the audit of the above Standalone Unaudited Financial Results for the quarter and six months ended 30th September, 2023.
2. The above is an extract of the detailed format of financial results for the quarter ended 30th September, 2023 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 : 08th November, 2023

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

For KABRA COMMERCIAL LTD.

Director



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

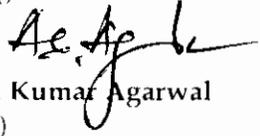
We have reviewed the accompanying statement of unaudited financial results of Kabra Commercial Limited ("the Company") for the quarter and half year ended on 30th Sept. 2023 (the 'Statement') being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations 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.

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


CA Ashok Kumar Agarwal
(Partner)
(Mem. No. - 056622)

Place: Kolkata
Date: 08.11.2023
UDIN: 23056622B11BCME1422