

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 9, 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 nine months
ended 31st December, 2021
Scrip Code - 539393

Further to our letter dt. 28th January, 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. 09th February , 2022.

1. Unaudited Standalone Financial Results of the Company, for the Quarter and Nine months ended 31st December, 2021;
2. Unaudited Standalone Segment-wise Revenue, Results, Assets and Liabilities of the Company , for the Quarter and Nine months ended 31st December, 2021;
3. Limited Review Reports from the Statutory Auditors, Messrs Ranjit Jain & Co. , on the aforesaid Standalone Financial Results.

The Board Meeting commenced at 2:30 p.m. and concluded at 3:00 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

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

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2021.

PART I		(Rs in Lacs)					
Sl.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2021 (Unaudited)	30.09.2021 (Unaudited)	31.12.2020 (Unaudited)	31.12.2021 (Unaudited)	31.12.2020 (Unaudited)	31.03.2021 (Audited)
1	Income from operations						
	(a) Revenue from operations	300.17	268.21	214.36	887.28	533.74	879.51
	(b) Other Income	35.53	-4.41	4.60	61.99	19.49	88.04
	Total income from operations (net)	335.70	263.80	218.96	949.27	553.23	967.55
2	Expenses :						
	(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	283.97	238.45	186.94	812.67	439.80	755.89
	(e) Employee benefits expenses	5.91	4.06	12.53	12.94	33.69	40.15
	(f) Finance Cost	20.26	19.35	20.56	58.05	55.01	64.88
	(g) Depreciation and amortization expenses	0.26	0.25	0.12	0.77	0.37	0.62
	(h) Other expenses	5.33	9.20	11.84	21.46	18.07	34.88
	Total expenses	315.73	271.31	231.99	905.89	546.84	896.42
3	Total Profit / (Loss) before Extraordinary / Exceptional items and tax	19.97	-7.51	-13.03	43.38	6.29	71.13
4	Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
5	Total Profit / (Loss) before tax	19.97	-7.51	-13.03	43.38	6.29	71.13
6	Tax expense:						
	(a) Current Tax	1.54	-1.07	-2.03	6.77	0.76	10.78
	(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.06
7	Total Tax Expense	1.54	-1.07	-2.03	6.77	0.76	10.84
8	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
9	Net Profit / (Loss) for the period from continuing operations	18.43	-6.44	-11.00	36.61	5.53	60.29
10	Profit (Loss) from discontinued operations before tax	0.00	0.00	0.00	0.00	0.00	0.00
11	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
12	Net Profit / (Loss) from discontinued operations after tax	0.00	0.00	0.00	0.00	0.00	0.00
13	Share of profit / (loss) of associates and joint ventures accounted for using equity method	0.00	0.00	0.00	0.00	0.00	0.00
14	Total profit (loss) for period	18.43	-6.44	-11.00	36.61	5.53	60.29
15	Other comprehensive income net of taxes	0.00	0.00	0.00	0.00	0.00	0.00
16	Total Comprehensive Income for the period	18.43	-6.44	-11.00	36.61	5.53	60.29
17	Paid-up equity share capital (Face Value Rs. 10/- each)	294.00	294.00	294.00	294.00	294.00	294.00
18	Reserves excluding Revaluation Reserve as per Balance Sheet of previous accounting year	0.00	0.00	0.00	0.00	0.00	992.65
19.1	Earnings per share (before Extraordinary / Exceptional Items & Taxes) (of Rs. 10/- each) (not annualised):						
	(a) Basic & Diluted	0.62	-0.21	-0.37	1.24	0.19	2.05
19.2	Earnings per share (before Extraordinary / Exceptional Items & Taxes) (of Rs. 10/- each) (not annualised):						
	(a) Basic & Diluted	0.62	-0.21	-0.37	1.24	0.19	2.05

For KABRA COMMERCIAL LTD.

Chandra
Director



KABRA COMMERCIAL LIMITED

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

UNAUDITED STANDALONE SEGMENT WISE REVENUE, RESULTS , ASSETS & LIABILITIES FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2021

Sl. No	(Rs. In lacs)	Particulars	Standalone					
			Quarter Ended			Nine months ended		Year Ended
			31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
			Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1		SEGMENT REVENUE						
		A.Coal Trading & Service/Commission	300.17	268.21	214.36	887.28	533.74	879.52
		B.Investment & Finance	34.47	(6.61)	4.60	57.86	18.08	83.15
		C. Unallocated	1.05	2.20	0.00	4.12	1.43	4.88
		Total Segment Revenue (A+B+C)	335.69	263.80	218.96	949.26	553.23	967.55
		Less : Inter segment revenue	35.52	-4.41	4.60	61.98	19.49	88.03
		Revenue from operations	300.17	268.21	214.36	887.28	533.74	879.52
2		SEGMENT RESULT						
		A. Coal Trading & Service/Commission	16.20	29.76	27.42	74.61	93.94	123.63
		B. Investment & Finance	32.79	(9.15)	4.34	48.50	17.18	83.15
		C. Unallocated Income	1.05	2.20	0.00	4.12	0.00	4.88
		Total Profit Before Tax	50.04	22.81	31.76	127.23	111.12	211.66
		Less: i) Finance Cost	20.25	19.35	20.56	58.04	55.01	64.88
		ii) Other un-allocable expenditure net off Unallocable Income	9.82	10.97	24.23	25.81	49.82	75.65
		Total Profit / (Loss) before Tax	19.97	(7.51)	(13.03)	43.38	6.29	71.13
3		SEGMENT ASSETS						
		A.Coal Trading & Service/Commission	1990.97	2004.08	1973.59	1990.97	1973.59	2005.70
		B.Investment & Finance	352.26	292.69	188.09	352.26	188.09	216.72
		C.Others - Unallocable	108.33	100.43	106.75	108.33	106.75	120.88
		Total Assets	2451.56	2397.20	2268.43	2451.56	2268.43	2343.30
4		SEGMENT LIABILITIES						
		A.Coal Trading & Service/Commission	1102.76	1052.77	1009.90	1102.76	1009.90	1008.42
		B.Investment & Finance	0.69	15.73	0.37	0.69	0.37	0.00
		C.Others - Unallocable	17.62	17.42	24.28	17.62	24.28	48.23
		Total Liabilities	1121.07	1085.92	1034.55	1121.07	1034.55	1056.65

Note :

- 1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 09.02.2022.
- 2) Segment Report as at 31.12.2021 is attached.
- 3) There is no investor complaint pending during the quarter ended 31.12.2021
- 4) Depreciation has been provided as per Schedule II of the Companies Act, 2013.
- 5) Figure has been regrouped, rearranged & reclassify wherever found necessary
- 6) The Limited Review of these results has been done by the Statutory Auditors
- 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 third quarter of the current financial year.

Place : Kolkata

Date : 09.02.2022

For Kabra Commercial Limited

Ramawtar Kabra

Director

DIN : 00341280

For KABRA COMMERCIAL LTD.

Ramawtar Kabra
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 UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2021

S.No	Particulars	₹					
		Rs. in Lacs					
		Standalone					
		Quarter Ended			Nine Months Ended		Year Ended
	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Total Income from operations	335.70	263.80	218.96	949.27	553.23	967.55
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	19.97	-7.51	-13.03	43.38	6.29	71.13
3	Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	19.97	-7.51	-13.03	43.38	6.29	71.13
4	Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	18.43	-6.44	-11.00	36.61	5.53	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	294.00	294.00
7	Reserves (excluding Revaluation Reserve as shown in the audited Balance Sheet of previous year)	-	-	-	-	-	992.65
8	Earnings Per Share (Face value of ` 10/- each)(not annualised)						
	a)Basic	0.62	-0.21	-0.37	1.24	0.19	2.05
	b)Diluted	0.62	-0.21	-0.37	1.24	0.19	2.05

Notes:

1. The Financial Results of the Company for the quarter and nine months ended 31st December, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 09th February, 2022 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 and nine months ended 31st December, 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), (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 : 09th February , 2022

By order of the Board
Ramawtar Kabra
Director
DIN-00341280

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

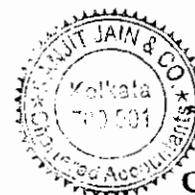
We have reviewed the accompanying statement of unaudited financial results of **KABRA COMMERCIAL LIMITED** for the period ended December 31, 2021. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report 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)

Place: Kolkata
Date: 09.02.2022
Udin : 22062283AAZFXY7131