

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 12, 2024

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

Dear Sir,

Sub : Unaudited Standalone Financial Results for the Quarter and Nine Months ended 31st December, 2023

Scrip Code - 539393

Further to our letter dt. 24th January, 2024 , 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. 12th February, 2024 :

- (1) Unaudited Standalone Financial Results of the Company, for the Quarter and Nine Months ended 31st December, 2023;
- (2) Unaudited Standalone Segment-wise Revenue, Results, Assets and Liabilities of the Company , for the Quarter and Nine Months ended 31st December, 2023, and
- (3) 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

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, 2023

Sl.No.	Particulars	(Rs In Lacs)					
		Quarter Ended			Nine Months ended		Year Ended
		31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)
1	Income from operations						
	(a) Revenue from operations	529.63	430.19	244.29	1371.63	939.23	1186.55
	(b) Other Income	37.32	71.15	37.66	142.29	121.74	215.37
	Total income from operations (net)	566.95	501.34	281.95	1513.92	1060.97	1381.92
2	Expenses :						
	(a) Transportation & Direct Expenses	533.38	391.46	210.64	1327.08	828.33	1105.50
	(b) Employee benefits expenses	6.45	5.01	3.38	16.70	12.43	19.82
	(c) Finance Cost	17.38	20.06	17.81	56.84	54.77	75.53
	(d) Depreciation and amortization expenses	0.73	0.66	0.94	2.03	2.82	3.76
	(e) Other expenses	10.67	-9.31	3.73	26.30	16.05	17.84
	Total expenses	568.61	407.88	236.50	1428.95	914.40	1222.45
3	Profit / (Loss) before exceptional items & tax (1 - 2)	-1.66	93.46	45.45	84.97	146.57	159.47
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit / (Loss) before tax	-1.66	93.46	45.45	84.97	146.57	159.47
6	Tax expense:						
	(a) Current Tax	0.73	9.99	12.92	14.24	22.86	27.02
	(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	-0.44
	Total Tax Expense	0.73	9.99	12.92	14.24	22.86	26.58
7	Profit / (Loss) for the period (5 - 6)	-2.39	83.47	32.53	70.73	123.71	132.89
8	Other comprehensive income / (Loss) net of Tax	76.00	28.74	0	286.28	0	144.25
9	Total Comprehensive Income after Tax (7 + 8)	73.61	112.21	32.53	357.01	123.71	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)						1286.10
12	Earnings per share (of Rs. 10/- each) (not annualised):						
	(a) Basic	(0.08)	2.84	1.11	2.41	4.21	4.52
	(b) Diluted	(0.08)	2.84	1.11	2.41	4.21	4.52

UNAUDITED STANDALONE SEGMENT WISE REVENUE, RESULTS , ASSETS & LIABILITIES FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023

(Rs. In lacs)

Sl. No	Particulars	Standalone					
		Quarter Ended			Nine months ended		Year Ended
		31.12.2023 Unaudited	30.09.2023 Unaudited	31.12.2022 Unaudited	31.12.2023 Unaudited	31.12.2022 Unaudited	31.03.2023 Audited
1	SEGMENT REVENUE						
	A.Coal Trading & Service/Commission	529.63	430.19	244.29	1371.63	939.23	1186.55
	B.Investment & Finance	12.05	46.30	35.08	67.37	117.51	109.77
	C. Unallocated	25.27	24.85	2.58	74.92	4.23	105.60
	Total Segment Revenue (A+B+C)	566.95	501.34	281.95	1513.92	1060.97	1381.92
	Less : Inter segment revenue	37.32	71.16	37.66	142.29	121.74	215.37
	Revenue from operations	529.63	430.19	244.29	1371.63	939.23	1166.55
2	SEGMENT RESULT						
	A. Coal Trading & Service/Commission	-3.75	38.73	33.70	44.55	110.90	60.99
	B. Investment & Finance	10.18	62.79	34.14	62.19	115.37	106.70
	C. Unallocated income	25.27	24.85	2.58	74.92	4.23	105.60
	Total Profit Before Tax	31.70	126.37	70.42	181.66	230.50	273.29
	Less: i) Finance Cost	32.97	4.47	17.81	56.84	54.77	75.53
	ii) Other un-allocable expenditure net off Unallocable income	0.39	28.44	7.16	39.85	29.16	38.29
	Total Profit / (Loss) before Tax	(1.66)	93.46	45.45	84.97	146.57	159.47
3	SEGMENT ASSETS						
	A.Coal Trading & Service/Commission	411.44	385.54	2013.81	411.44	2013.81	410.98
	B.Investment & Finance	1067.39	993.16	502.42	1067.39	502.42	672.42
	C.Others - Unallocable	1831.79	1827.76	90.38	1831.79	90.38	1787.34
	Total Assets	3310.62	3196.46	2606.61	3310.62	2606.61	2870.74
4	SEGMENT LIABILITIES						
	A.Coal Trading & Service/Commission	354.76	47.99	1075.42	354.76	1075.42	76.32
	B.Investment & Finance	1.65	13.66	0.00	1.65	0.00	15.93
	C.Others - Unallocable	958.35	1212.47	33.14	958.35	33.14	1151.51
	Total Liabilities	1314.76	1274.12	1108.56	1314.76	1108.56	1243.76

Note :

- 1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 12th February, 2024. The Statutory Auditor have carried out a Limited Review of the above Financial Results.
- 2) Segment Report as at 31.12.2023 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.

Place : Kolkata
Date : 12.02.2024

For KABRA COMMERCIAL LTD.

Dr. Apeksha Agiwal

Apeksha Agiwal
For Kabra Commercial Limited
Chandra Prakash Kabra
Director
DIN : 00338838

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, 2023

S.No	Particulars	₹					Rs. in Lacs
		Standalone					
		Quarter Ended			Nine Months Ended		Year Ended
		31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)
1	Total Income from operations	566.95	501.34	281.95	1513.92	1060.97	1381.92
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	-1.66	93.46	45.45	84.97	146.57	159.47
3	Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	-1.66	93.46	45.45	84.97	146.57	159.47
4	Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	-2.39	83.47	32.53	70.73	123.71	132.89
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period after Tax and Other Comprehensive Income after tax)	73.61	112.21	32.53	357.01	123.71	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	-0.08	2.84	1.11	2.41	4.21	4.52
	b)Diluted	-0.08	2.84	1.11	2.41	4.21	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 12th February, 2024. The Statutory Auditor of the company have concluded the audit of the above Standalone Unaudited Financial Results for the quarter ended 31st December, 2023.

2. The above is an extract of the detailed format of financial results for the quarter ended 31st December, 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 : 12th February, 2024

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

For KABRA COMMERCIAL LTD.

Deanna
Managing Director

Apeksha Agiwal
APEKSHA AGIWAL
Company Secretary
Membership No. 41564



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 Dec. 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 an 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. Ashok Kumar Agarwal

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

Place: Kolkata
Date: 12.02.2024
UDIN: 24056622BKGZQQ2318