

# KABRA STEEL PRODUCTS LIMITED

CIN NO : L27109WB1983PLC036585

Regd. Office : 2, Brabourne Road, 4<sup>th</sup> Floor, Kolkata- 700 001

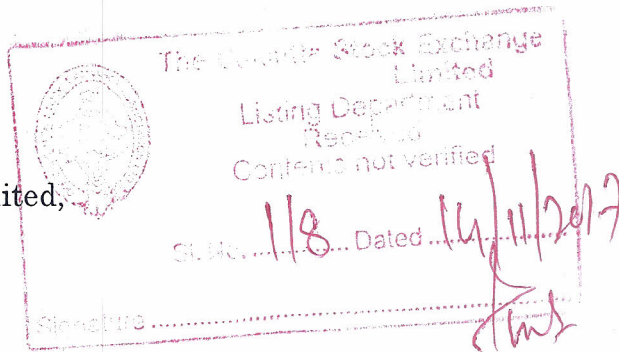
Tele: 033-2225-4263 Fax : 033-22253461

e-mail : kspl@coalsale.co.in website : www.kspl.net.in

*SK*

November 14, 2017

The Listing Department  
The Calcutta Stock Exchange Limited,  
7, Lyons Range.  
Kolkata – 700 001



Dear Sir,

**Sub : Unaudited Financial Results for the Second Quarter & Half Year ended 30<sup>th</sup> September, 2017.**

Pursuant to Regulation 30 & 33 (Listing Obligations and Disclosure Requirements) Regulations, 2015, (hereinafter referred as Listing Regulations) we are enclosing herewith Unaudited Financial Results of the Company for the Second Quarter & Half Year ended 30<sup>th</sup> September, 2017, which have been duly approved by the Board of Directors of the Company in its meeting held today i.e. 14<sup>th</sup> November, 2017. The Board Meeting commenced at 12:30 p. m. and concluded at 12:55 p. m.

A copy of the “ Limited Review” Report of the Auditors of the Company in respect of the said Results is also enclosed.

The full format of the Standalone Unaudited Financial Results for the Second Quarter & Half Year ended 30<sup>th</sup> September, 2017 shall be available on the website of the Stock Exchange [www.cseindia.com](http://www.cseindia.com) and also on the company's website at [www.kspl.net.in](http://www.kspl.net.in)

Thanking you,

Yours faithfully  
For KABRA STEEL PRODUCTS LIMITED

*Ramawtar Kabra*

[ RAMAWTAR KABRA ]  
DIRECTOR  
DIN : 00341280

Encl : as above.

# KABRA STEEL PRODUCTS LIMITED

REGD.OFFICE: 2, BRABOURNE ROAD, 4TH FLOOR, KOLKATA-700001 (CIN: L27109WB1983PLCO36585)

STATEMENT OF STANDLONE UNAUDITED RESULT FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2017							
PART I						(Rs in Lacs)	
Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2017 (Unaudited)	30.06.2017 (Unaudited)	30.09.2016 (Unaudited)	30.09.2017 (Unaudited)	30.09.2016 (Unaudited)	31.03.2017 (Audited)
1	<b>Income from operations</b>						
	(a) Net Sales / Income from operations	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Other operating Income	2.49	2.48	2.31	4.97	8.44	22.72
	<b>Total income from operations (net)</b>	2.49	2.48	2.31	4.97	8.44	22.72
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) Changes 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) Employee benefits expenses	0.90	1.34	2.15	2.24	3.48	6.04
	(e) Depreciation and amortization expenses	0.01	0.02	0.02	0.03	0.03	0.06
	(f) Other expenses	0.39	1.71	1.39	2.10	2.43	5.50
	<b>Total expenses</b>	1.30	3.07	3.56	4.37	5.94	11.60
3	<b>Profit / (Loss) from operations before other income, finance costs and exceptional items (1 - 2)</b>	1.19	(0.59)	(1.25)	0.60	2.50	11.12
4	Other income	0.96	1.42	0.29	2.38	0.31	0.63
5	<b>Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)</b>	2.15	0.83	(0.96)	2.98	2.81	11.75
6	Finance costs	2.70	2.70	2.43	5.40	7.42	13.55
7	<b>Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)</b>	(0.55)	(1.87)	(3.39)	(2.42)	(4.61)	(1.80)
8	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
9	<b>Profit / (Loss) from ordinary activities before tax (7 + 8)</b>	(0.55)	(1.87)	(3.39)	(2.42)	(4.61)	(1.80)
10	Tax expense:	0.00	0.00	0.00	0.00	0.00	(0.03)
11	<b>Net Profit / (Loss) from ordinary activities after tax (9 + 10)</b>	(0.55)	(1.87)	(3.39)	(2.42)	(4.61)	(1.83)
12	Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
13	<b>Net Profit / (Loss) after tax for the period (11 + 12)</b>	(0.55)	(1.87)	(3.39)	(2.42)	(4.61)	(1.83)
14	Paid-up equity share capital of Rs.10/- each	24.00	24.00	24.00	24.00	24.00	24.00
15	Reserve excluding Revaluation Reserve as per Balance Sheet of previous accounting year	0.00	0.00	0.00	0.00	0.00	45.10
16	<b>Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):</b>						
	(a) Basic & Diluted	(0.23)	(0.78)	(1.41)	(1.01)	(1.92)	(0.76)

For KABRA STEEL PRODUCTS LTD.



Director

**R. A. KABRA**  
DIN : 00341280

**STAND LONE SEGMENT INFORMATION**

Sl. No	(Rs. in lacs) Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2017	30.06.2017	30.09.2016	30.09.2017	30.09.2016	31.03.2017
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>SEGMENT REVENUE</b>						
	A.Coal/Coke Trading	2.49	2.48	2.31	4.97	8.44	16.65
	B.Investment & Finance	0.96	1.42	0.21	2.38	0.23	6.70
	C. Unallocated						
	<b>Total</b>	<b>3.45</b>	<b>3.90</b>	<b>2.52</b>	<b>7.35</b>	<b>8.67</b>	<b>23.35</b>
2	<b>SEGMENT RESULT</b>						
	(Profit before Tax & Int. from each segment)						
	A.Coal/Coke Trading & Service/Comm.	2.49	2.48	2.31	4.97	8.44	16.65
	B.Investment & Finance	0.96	1.42	0.21	2.38	0.23	6.70
	<b>Total</b>	<b>3.45</b>	<b>3.90</b>	<b>2.52</b>	<b>7.35</b>	<b>8.67</b>	<b>23.35</b>
	Less: i) Interest	2.70	2.70	2.43	5.40	7.42	13.55
	ii) Other un-allocable expenditure	1.30	3.07	3.48	4.37	5.86	11.60
	<b>Total Profit before Tax</b>	<b>(0.55)</b>	<b>(1.87)</b>	<b>(3.39)</b>	<b>(2.42)</b>	<b>(4.61)</b>	<b>(1.80)</b>
3	<b>CAPITAL EMPLOYED :</b>						
	(Segment Assets- Segment Liabilities)						
	A.Coal/Coke Trading & Service/Comm.	17.06	15.95	46.07	17.06	46.07	23.06
	B.Investment & Finance	36.23	37.05	7.06	36.23	7.06	32.06
	C.Others- Unallocable	51.08	52.24	52.10	51.08	52.10	52.29
	<b>Total</b>	<b>104.37</b>	<b>105.24</b>	<b>105.23</b>	<b>104.37</b>	<b>105.23</b>	<b>107.41</b>

**STATEMENT OF ASSETS AND LIABILITIES**

Sl. No	Particulars	Half Year Ended 30.09.2017 Unaudited	Financial Year Ended 31.03.2017 Audited
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
1)	<b>Shareholders' funds</b>		
	(a) Share capital	24.00	24.00
	(b) Reserves and surplus	80.37	83.41
	<b>Sub-total - Shareholders' funds</b>	<b>104.37</b>	<b>107.41</b>
2)	<b>Non-current liabilities</b>		
	(a) Long-term borrowings		-
	(b) Deferred tax liabilities (Net)	0.33	0.33
	(c) Other Long term liabilities		-
	(d) Long-term provisions		-
	<b>Sub-total - Non -current liabilities</b>	<b>0.33</b>	<b>0.33</b>
3)	<b>Current liabilities</b>		
	(a) Short-term borrowings	113.17	105.46
	(b) Trade payables	0.00	0.00
	(C) Other current liabilities	1.72	1.16
	(d) Short-term provisions		
	<b>Sub-total -current liabilities</b>	<b>114.89</b>	<b>106.62</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>219.59</b>	<b>214.36</b>
<b>B</b>	<b>ASSETS</b>		
1)	<b>Non-current assets</b>		
	(a) Fixed assets	40.43	41.06
	(b) Non-current investments	36.23	32.06
	(c) Long-term loans and advances	0.61	0.61
	<b>Sub-total - Non -current assets</b>	<b>77.27</b>	<b>73.73</b>
2)	<b>Current assets</b>		
	(a) Trade receivables	0.00	0.00
	(b) Cash and cash equivalents	128.26	127.91
	(c) Short-term loans and advances	11.30	11.34
	(d) Other current assets	2.76	1.38
	<b>Sub-total - current assets</b>	<b>142.32</b>	<b>140.63</b>
	<b>TOTAL ASSETS</b>	<b>219.59</b>	<b>214.36</b>

**Note :**

- i) The above results have been taken on record by the Board of Directors at its Meeting held on 14.11.2017 and were reviewed by the Statutory Auditors of the Company.
- ii) There is no investor complaint pending against the Company.
- iii) Deferred Tax will be provided at the time of finalisation of Accounts.

By Order of the Board  
For Kabra Steel Products Ltd.,  
R.A. Kabra  
Director (DIN: 00341280)

Place : Kolkata  
Date : 14.11.2017

**For KABRA STEEL PRODUCTS LTD.**

  
**Director**  
**R. A. KABRA**  
DIN : 00341280



The Directors,  
Kabra Steel Products Limited  
2, Brabourne Road,  
Kolkata – 700001

14.11.2017


Dear sir ,

We have reviewed the accompanying Statement of Unaudited financial results of Kabra Steel Products Limited for the period ended 30<sup>th</sup> September, 2017. This statement is the responsibility of the Company's Management.

A review of interim financial information consists principally of applying analytical procedures for financial data and making enquires of persons responsible for financial and accounting matters . It is substantially less in scope than an audit conducted in accordance with the generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly , we do not express such an opinion .

Based on our review conducted as above , nothing has come to our notice that causes us to believe that the accompanying statement of unaudited financial results has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed , or that it contains any material misstatement.

Yours faithfully,  
For S.C. SONI & CO.  
Chartered Accountants

  
S.C. SONI  
M. No. 50515  
(Proprietor)