



**The Calcutta Stock Exchange Ltd**

GSTIN: 19AABCT8138N1ZP

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7, LYONS RANGE, KOLKATA - 700 001

Board Phone Nos. +91 33 4025 3000

Fax No. +91 33 4025-3030/17

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## Acknowledgement Slip

No : 10431731594745

Company : KABRA STEEL PRODUCTS LTD

Document for Regulation No: 30 and Serial No: 10.23 is successfully uploaded on 14-11-2024 for the financial year of 2024-25.

Print

Outcome of Board Meeting dt. 14-11-2024.



# 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](mailto:kspl@coalsale.co.in)      website : [www.kspl.net.in](http://www.kspl.net.in)

November 14, 2024

## The Listing Department

The Calcutta Stock Exchange Limited,

7, Lyons Range.

Kolkata – 700 001

Sub : Outcome of Board Meeting · Consideration of Unaudited Financial Results for the Second Quarter and Half Year ended 30<sup>th</sup> September, 2024.

Dear Sir / Madam,

In furtherance to our intimation dated 17<sup>th</sup> October, 2024, and pursuant to Regulation 30 of SEBI ( Listing Obligations and Disclosure Requirements ) Regulations, 2015, this is to inform you that the Board of Directors of the Company, at its meeting held today, i.e. 14<sup>th</sup> November, 2024 has inter-alia considered and approved Unaudited Standalone Financial Results of the Company for the Second Quarter and Half Year ended 30<sup>th</sup> September, 2024.

In this regard, pursuant to regulation 33 of the Listing Regulations, we are enclosing herewith the Unaudited Financial Results of the Company for the Second Quarter and Half Year ended 30<sup>th</sup> September, 2024, along with the Limited Review Report, issued by the Statutory Auditors of the Company. The full format of the Unaudited Standalone Financial Results for the quarter ended 30<sup>th</sup> September, 2024 are annexed herewith for making the same available on the website of the Stock Exchanges. The above results will also be available on the company's website at [www.kspl.net.in](http://www.kspl.net.in)

The Board Meeting commenced at 1:00 p.m. and concluded at 1:25 pm

This is for your information and record.

Thanking you,

Yours faithfully

FOR KABRA STEEL PRODUCTS LIMITED

# SIMPY

MALPANI

Digitally signed by SIMPY MALPANI  
DN: cn=N, o=Personal, title=9828,  
pseudonym=D8D8101E91A858866253  
50257B8CC7,  
2.5.4.20=3685ca6a27f5982edba9d9a9a6  
b87a91c;17187d261059dccc5d6ba5c774e  
e3486, postalCode=700020, st=West  
Bengal,  
serialNumber=363839f189f70a7cd891  
8a84a4f6facafe25fc742dccc7fc9c5  
0252533cc883c, cn=SIMPY MALPANI  
Date: 2024.11.14 16:55:28 +05'30'

[SIMPY MALPANI]

Company Secretary & Compliance Officer

M. No. : ACS 49931

Encls : as above



# KABRA STEEL PRODUCTS LIMITED

(CIN : L27109WB1983PLC036585)

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

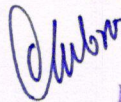
Phone No. 2225-4058, Fax : 91-33-22253461

Email : kspl@coalsale.co.in Website : www.kspl.net.in

## STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2024

Sl.No.	Particulars	Quarter Ended			Half Year Ended		(Rs in Lacs)
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	31.03.2024
1	<b>Income from operations</b>						
	(a) Revenue from operations	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Other Income	1.56	0.74	4.82	2.30	6.25	6.95
	<b>Total income from operations (net)</b>	1.56	0.74	4.82	2.30	6.25	6.95
2	<b>Expenses :</b>						
	(a) Cost of Material consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Employee benefits expenses	1.08	1.08	1.08	2.16	2.16	4.32
	(c) Finance Cost	0.42	0.38	0.58	0.80	1.18	2.29
	(d) Depreciation and amortization expenses	0.02	0.02	0.03	0.04	0.05	0.10
	(e) Loss on sale of investments	0.00	0.00	0.00	0.00	0.00	0.00
	(f) Other expenses	2.30	1.87	1.36	4.17	2.12	6.07
	<b>Total expenses</b>	3.82	3.35	3.05	7.17	5.51	12.78
3	<b>Profit / (Loss) before tax before exceptional items &amp; tax (1 - 2)</b>	-2.26	-2.61	1.77	-4.87	0.74	-5.83
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	<b>Profit / (Loss) before tax before exceptional items &amp; tax (3 - 4)</b>	-2.26	-2.61	1.77	-4.87	0.74	-5.83
6	<b>Tax expense:</b>						
	(a) Current Tax	0.00	0.00	0.28	0.00	0.28	0.76
	(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	-0.01
	<b>Total Tax Expense</b>	0.00	0.00	0.28	0.00	0.28	0.75
	<b>Profit / (Loss) for the period (5 - 6)</b>	-2.26	-2.61	1.49	-4.87	0.46	-6.58
8	Other comprehensive income / ( Loss) net of Tax	6.80	13.29	5.05	20.09	11.65	30.20
9	<b>Total Comprehensive Income after Tax (7 + 8)</b>	4.54	10.68	6.54	15.22	12.11	23.62
10	Paid-up equity share capital (Face Value Rs. 10/- each)	24.00	24.00	24.00	24.00	24.00	24.00
11	Other Equity ( excluding revaluation reserve )	0.00	0.00	0.00	0.00	0.00	85.90
12	<b>Earnings per share (of Rs. 10/- each) (not annualised):</b>						
	(a) Basic	-0.94	-1.08	0.62	-2.03	0.19	-2.74
	(b) Diluted	-0.94	-1.08	0.62	-2.03	0.19	-2.74

For KABRA STEEL PRODUCTS LTD.



Director



# KABRA STEEL PRODUCTS LIMITED

(CIN : L27109WB1983PLC036585)

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

Phone No. 2225-4058, Fax : 91-33-22253461

Email : kspl@coalsale.co.in Website : www.kspl.net.in

## STATEMENT OF ASSETS & LIABILITIES AS ON 30-09-2024

Sl. No	(Rs. In lacs) Particulars	Half Year Ended 30.09.2024 Unaudited	Financial Year Ended 31.03.2024 Audited	Note :
	<b>ASSETS</b>			1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14.11.2024. The Statutory Auditor have carried out a Limited Review of the above Financial Results.
1	<b>Non-current assets</b>			2) Since the company has no revenue from operations, Segment Report is not applicable.
	Property, plant and equipment	21.45	22.20	3) The above financial results are on a Standalone Basis.
	Capital work-in-progress	0.00	0.00	4) Neither there is any complaint pending at the beginning of the Quarter nor any complaint received during the Quarter.
	Investment property	0.00	0.00	5) Figures for the previous have been regrouped / reclassified to conform to the classification of the current period.
	Goodwill	0.00	0.00	6) The statement is as per Regulation 33 of the SEBI ( Listing Obligations and Disclosure Requirements) Regulations, 2015.
	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	81.18	58.34	
	Trade receivables, non-current	0.00	0.00	
	Loans, non-current (Security Deposit)	0.00	0.00	
	Other non-current financial assets	44.54	44.54	
	<b>Total non-current financial assets</b>	<b>125.72</b>	<b>102.88</b>	
	Deferred tax assets (net)	0.00	0.00	
	Other non-current assets	0.00	0.00	
	<b>Total non-current assets</b>	<b>147.17</b>	<b>125.08</b>	
2	<b>Current assets</b>			
	Inventories			
	<b>Current financial assets</b>			
	Current investments	0.00	0.00	
	Inventories	0.00	0.00	
	Trade receivables, current	0.00	0.00	
	Cash and cash equivalents	11.67	1.87	
	Bank balance other than cash and cash equivalents	0.00	0.00	
	Loans, current	0.00	0.00	
	Other current financial assets	0.54	0.47	
	<b>Total current financial assets</b>	<b>12.21</b>	<b>2.34</b>	
	Current tax assets (net)	0.00	0.00	
	Other current assets	9.55	9.28	
	<b>Total current assets</b>	<b>21.76</b>	<b>11.62</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>168.93</b>	<b>136.70</b>	
	<b>Equity and Liabilities</b>			
1	<b>Equity</b>			
	<b>Equity attributable to owners of parent</b>			
	Equity share capital	24.00	24.00	
	Other equity	100.41	85.90	
	<b>Total equity attributable to owners of parent</b>	<b>124.41</b>	<b>109.90</b>	
	Non-controlling interest	0.00	0.00	
	<b>Total equity</b>	<b>124.41</b>	<b>109.90</b>	
2	<b>Liabilities</b>			
	<b>Non-current liabilities</b>			
	<b>Non-current financial liabilities</b>			
	Borrowings, non-current	0.00	0.00	
	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>0.00</b>	
	Provisions, non-current	0.00	0.00	
	Deferred tax liabilities (net)	5.79	2.90	
	Deferred government grants, Non-current	0.00	0.00	
	Other non-current liabilities	0.00	0.00	
	<b>Total non-current liabilities</b>	<b>5.79</b>	<b>2.90</b>	
	<b>Current liabilities</b>			
	<b>Current financial liabilities</b>			
	Borrowings, current	37.58	22.72	
	Trade payables, current	0.00	0.00	
	Other current financial liabilities	0.18	0.39	
	<b>Total current financial liabilities</b>	<b>37.76</b>	<b>23.11</b>	
	Other current liabilities	0.02	0.03	
	Provisions, current	0.95	0.76	
	Current tax liabilities ( Net )	0.00	0.00	
	Deferred governments grants, current	0.00	0.00	
	<b>Total current liabilities</b>	<b>0.97</b>	<b>0.79</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 current liabilities</b>	<b>44.52</b>	<b>26.80</b>	
	<b>Total equity and liabilities</b>	<b>168.93</b>	<b>136.70</b>	

For KABRA STEEL PRODUCTS LTD.

*Chandra*  
Director

Place : Kolkata For Kabra Steel Products Limited  
Date : 14.11.2024 Chandra Prakash Kabra  
Director  
(DIN : 00338838)



**KABRA STEEL PRODUCTS LIMITED**

2, BRABOURNE ROAD, 4TH FLOOR, KOLKATA - 700 001

CIN: L27109WB1983PLC036585

Cash Flow Statement prepared pursuant to the Listing  
Agreement with the Stock Exchange for the quarter and six  
months ended 30th September 2024

( Amount in Lacs )

Particulars	Half Year Ended	Half Year Ended
	30th September 2024 ( Unaudited )	30th September 2023 ( Unaudited )
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net Profit as per Profit & Loss A/C	(4.87)	0.74
Adjustments for:		
i) Dividend Received	(0.76)	(1.23)
ii) Interest received	(1.18)	(1.37)
iii) Interest paid	0.80	1.18
iv) Profit/Loss on sale of share	0.35	(3.90)
v) Depreciation	0.75	0.05
<b>Operating Profit before change in working capital</b>	(4.91)	(4.53)
Decrease / (Increase) Other Financial Current Assets	(0.07)	-
Decrease / (Increase) Other Current Assets	(0.27)	(0.18)
Decrease / (Increase) Other Financial Current Liabilities	(0.21)	0.34
Increase / (Decrease) Other Current Liabilities	(0.01)	-
Increase / (Decrease) Current Borrowings	-	-
Increase / (Decrease) Trade Payables	-	-
<b>Profit Before Tax / Cash Generated from Operation</b>	(5.47)	(4.23)
Less: Tax Paid	-	-
<b>Income Generated from Operating Activities:</b>	(5.47)	(4.23)
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Profit/Loss on sale of Shares	-	-
Purchase of Investments	(16.87)	(11.41)
Sale of Investments	19.72	15.58
Dividend Received	0.76	1.23
Interest Received	1.18	1.37
(Increase ) / Decrease in Non-Current Financial Assets	(3.58)	0.06
Purchase of Property, Plant & Equipment	-	-
<b>Income Generated from Investing Activities:</b>	1.21	6.83
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Borrowings	14.86	(2.41)
Interest Paid	(0.80)	(1.18)
<b>Income Generated from Financing Activities:</b>	14.06	(3.59)
<b>Net Increase in Cash &amp; Cash equivalents(A+B+C)</b>	9.80	(0.99)
Cash and Cash equivalents(Opening)	1.87	2.56
Cash and Cash equivalents(Closing)	11.67	3.55
<b>Net Increase in Cash &amp; Cash Equivalents</b>	9.80	(0.99)

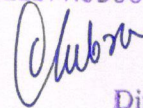
**Notes :**

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 KABRA STEEL PRODUCTS LTD.



Director



**KABRA STEEL PRODUCTS LIMITED**

Registered Office : 2, Brabourne Road, 4th floor, Kolkata 700 001.

Phone No. 2225-4058, Fax No. 22253461, Email: [kspl@coalsale.co.in](mailto:kspl@coalsale.co.in) Web site: [www.kspl.net.in](http://www.kspl.net.in)

Corporate Identity Number (CIN) L27109WB1983PLC036585

**EXTRACT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2024**

S.No	Particulars	Rs. in Lacs					
		Standalone					
		Quarter Ended			Half Yearly		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Total Income from operations	1.56	0.74	4.82	2.30	6.25	6.95
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	-2.26	-2.61	1.77	-4.87	0.74	-5.83
3	Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	-2.26	-2.61	1.77	-4.87	0.74	-5.83
4	Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	-2.26	-2.61	1.49	-4.87	0.46	-6.58
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period after Tax and Other Comprehensive Income after tax)	4.54	10.68	6.54	15.22	12.11	23.62
6	Equity Share Capital (Face Value of ` 10/- each)	24.00	24.00	24.00	24.00	24.00	24.00
7	Reserves (excluding Revaluation Reserve as shown in the audited Balance Sheet of previous year)	-	-	-	-	-	85.90
8	Earnings Per Share (Face value of ` 10/- each)(not annualised)						
	a)Basic	-0.94	-1.08	0.62	-2.03	0.19	-2.74
	b)Diluted	-0.94	-1.08	0.62	-2.03	0.19	-2.74

**Notes:**

1.The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 14th November, 2024. The Statutory Auditor of the company have carried the Limited Review Report of the above Standalone Unaudited Financial Results for the quarter and six months ended 30-09-2024.

2.The above is an extract of the detailed format of financial results for the quarter and six months ended 30th September, 2024 filed with 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.cse-india.com](http://www.cse-india.com)) and on the Company's website ([www.kspl.net.in](http://www.kspl.net.in)).

3. Figures of the previous periods have been regrouped/rearranged wherever necessary.

Place : Kolkata

Date : 14th November, 2024

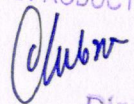
By order of the Board

Chandra Prakash Kabra

Director

DIN-00338838

For KABRA STEEL PRODUCTS 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 STEEL PRODUCTS LIMITED**

We have reviewed the accompanying statement of unaudited financial results of Kabra Steel Products Limited ("the Company") for the quarter and half year ended on 30<sup>th</sup> September, 2024 (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.

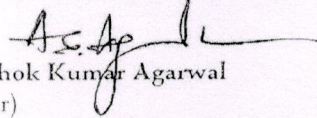
Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable 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.

Place: Kolkata

Date: 14/11/2024

UDIN: 24056622BK6ZWE4431

For Ranjit Jain & Co.  
Chartered Accountants  
Firm Registration No. - 322505E

  
CA Ashok Kumar Agarwal  
(Partner)  
(Membership No. : 056622)