

## Unaudited Standalone Financial Results for the Third Quarter and Nine months ended 31st December, 2022

Kspl Kspl <kspl@coalsale.co.in>

Tue 2/14/2023 1:41 PM

To: listingcompliance\_1@cse-india.com <listingcompliance\_1@cse-india.com>

Cc: listingcompliance\_3@cse-india.com <listingcompliance\_3@cse-india.com>

📎 1 attachments (520 KB)

UFR as on 31-12-2022\_cse\_kspl.pdf;

February 14, 2023

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

Dear Sir,

Sub : Unaudited Standalone Financial Results for the Third Quarter and Nine Months ended 31st December, 2022  
Scrip Code - 21099

Pursuant to Regulation 30 & 33 ( Listing Obligations and Disclosure Requirements ) Regulations, 2015, we are enclosing herewith Unaudited Standalone Financial results of the Company along with Limited Review Reports for the Third Quarter and Nine Months ended 31st December, 2022 which have been duly approved by the Board of Directors of the Company in its meeting held today i.e. 14th February, 2023.

The full format of the Standalone Financial Results for the Third Quarter and Nine Months ended 31st December, 2022 shall be available on the website of the Stock Exchange [www.cse-india.com](http://www.cse-india.com) and also on the Company's website at [www.kspl.net.in](http://www.kspl.net.in).

The Board meeting commenced at 12:30 p.m. and concluded at 1:30 p.m.

Thanking you,

Yours faithfully  
For KABRA STEEL PRODUCTS LIMITED  
[ CHANDRA PRAKASSH KABRA ]  
DIRECTOR  
DIN : 00338838

Encl : as above.



# 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

February 14, 2023

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

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Sub : Unaudited Standalone Financial Results for the Third Quarter and Nine  
Months ended 31<sup>st</sup> December, 2022  
Scrip Code - 21099

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[ CHANDRA PRAKASSH KABRA ]  
DIRECTOR  
DIN : 00338838

Encl : as above.



# KABRA STEEL PRODUCTS LIMITED

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 UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2022.

Sl.No.	Particulars	(Rs in Lacs)					
		Quarter Ended			Nine Months Ended		Year Ended
		31.12.2022 (Unaudited)	30.09.2022 (Unaudited)	31.12.2021 (Unaudited)	31.12.2022 (Unaudited)	31.12.2021 (Unaudited)	31.03.2022 (Audited)
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	1.13	0.98	2.36	3.41	8.94	12.67
	<b>Total income from operations ( net )</b>	1.13	0.98	2.36	3.41	8.94	12.67
2	<b>Expenses :</b>						
	(a) Employee benefits expenses	1.08	0.72	0.54	2.34	1.62	2.16
	(b) Finance Cost	0.58	0.60	1.30	1.51	3.87	4.24
	(c) Depreciation and amortization expenses	0.02	0.03	0.03	0.07	0.08	0.54
	(d) Loss on sale of investments	0.00	-0.74	2.09	0.00	2.09	0.00
	(e) Other expenses	1.25	1.13	1.07	3.40	3.61	4.40
	<b>Total expenses</b>	2.93	1.74	5.03	7.32	11.27	11.34
3	<b>Profit / (Loss) before tax (1-2)</b>	-1.80	-0.76	-2.67	-3.91	-2.33	1.33
4	<b>Tax expense:</b>						
	(a) Current Tax	0.00	0.00	0.11	0.00	0.00	0.27
	(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.30
	<b>Total Tax Expense</b>	0.00	0.00	0.11	0.00	0.00	0.57
5	<b>Profit / (Loss) for the period (3-4)</b>	-1.80	-0.76	-2.56	-3.91	-2.33	0.76
6	<b>Other comprehensive income</b>	0.00	0.00	0.00	0.00	0.00	0.00
	A (i) items that will not be reclassified to profit or loss						
	(ii) Income tax relating to items that will not be reclassified to profit or loss						
	B (i) items that will be reclassified to profit or loss						
	(ii) Income tax relating to items that will be reclassified to profit or loss						
7	<b>Total Comprehensive Income ( 5+ 6 )</b>	-1.80	-0.76	-2.56	-3.91	-2.33	0.76
8	<b>Paid-up equity share capital (Face Value Rs. 10/- each)</b>	24.00	24.00	24.00	24.00	24.00	24.00
9	<b>Other Equity</b>	0.00	0.00	0.00	0.00	0.00	43.68
10	<b>Earnings per share (of Rs. 10/- each ) ( not annualised )</b>						
	(a) Basic ( Rs. )	-0.75	-0.32	-1.06	-1.63	-0.97	0.32
	(b) Diluted ( Rs. )	-0.75	-0.32	-1.06	-1.63	-0.97	0.32

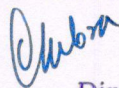
**Note :**

- 1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14.02.2023
- 2) There is no Segment Report as at 31.12.2022.
- 3) There is no investor complaint pending during the quarter ended 31.12.2022
- 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 : 14.02.2023

For Kabra Steel Products Limited  
Ramawtar Kabra  
Director  
DIN : 00341280

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: kspil@coalsale.co.in Web site: www.kspil.net.in

Corporate Identity Number (CIN) L27109WB1983PLC036585

## EXTRACT OF UNAUDITED STANDARD ONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2022

S.No	Particulars	Rs. in Lacs						
		Standalone						
		Quarter Ended		Nine Months Ended		Year Ended		
		31.12.2022 (Unaudited)	30.09.2022 (Unaudited)	31.12.2021 (Unaudited)	31.12.2022 (Unaudited)		31.03.2022 (Audited)	
1	Total Income from operations	1.13	0.98	2.36	3.41	8.94	12.67	
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	-1.80	-0.76	-2.67	-3.91	-2.33	1.33	
3	Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	-1.80	-0.76	-2.67	-3.91	-2.33	1.33	
4	Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	-1.80	-0.76	-2.56	-3.91	-2.33	0.76	
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)	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)	-	-	-	-	-	43.68	
8	Earnings Per Share (Face value of 10/- each)(not annualised)	a)Basic b)Diluted	-0.75 -0.75	-0.32 -0.32	-1.06 -1.06	-1.63 1.63	-0.97 -0.97	0.32 0.32

### Notes:

1 The Financial Results of the Company for the quarter and nine months ended 31st December, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 14th February, 2023 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, 2022 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 (www.cse-india.com) and on the Company's website (www.kspil.net.in).

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

Place : Kolkata  
Date : 14th February, 2023

By order of the Board  
Ramawatar Kabra  
Director  
DIN-00341280

For KABRA STEEL PRODUCTS LTD.

  
Director





**Independent Auditor's Limited Review Report on the Quarterly and year to date Unaudited 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 nine month ended December 31st 2022 (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.

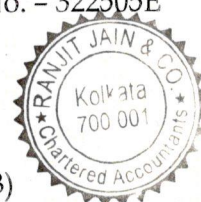
Based on our review conducted an procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable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

*Alok Jain*

CA Alok Jain  
(Partner)  
(Mem. No.: - 062283)

UDIN: 23062283 BG XZ DC 3035



Place: Kolkata  
Date: 14.02.2023