

# 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

November 11, 2020

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

Dear Sir,

Sub : Unaudited Standalone Financial Results for the Quarter and  
Half Year ended 30<sup>th</sup> September, 2020, along with Limited Review  
Report thereon.

Scrip Code - 21099

Pursuant to Regulation 30 & 33 ( Listing Obligations and Disclosure Requirements) Regulations, 2015, ( hereinafter referred as Listing Regulations ) we are enclosing herewith Unaudited Standalone Financial Results of the Company along with Limited Review Reports for the quarter and half year ended 30<sup>th</sup> September, 2020 which have been duly approved by the Board of Directors of the Company in its meeting held today i.e. 11<sup>th</sup> November, 2020.

The meeting of the Board of Directors commenced at 12:30 p.m. and concluded at 12:55 p.m.

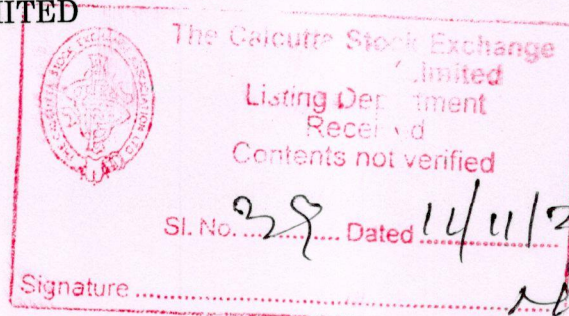
The full format of the Standalone Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2020 shall be available on the website of the Stock Exchanges [www.cse-india.com](http://www.cse-india.com) and also on the company's website at [www.kspl.net.in](http://www.kspl.net.in) .

Thanking you,

Yours faithfully

For KABRA STEEL PRODUCTS LIMITED

(CHANDRA PRAKASSH KABRA)  
DIRECTOR  
DIN : 00338838  
Encls : as above





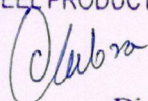
# KABRA STEEL PRODUCTS LIMITED

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

## STATEMENT OF STANDLONE UNAUDITED FINANCIAL RESULT FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2020

PART I							(Rs in Lacs)
Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2020 (Unaudited)	30.06.2020 (Unaudited)	30.09.2019 (Unaudited)	30.09.2020 (Unaudited)	30.09.2019 (Unaudited)	31.03.2020 (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	2.00	1.48	1.39	3.48	2.80	7.48
	<b>Total income from operations (net)</b>	<b>2.00</b>	<b>1.48</b>	<b>1.39</b>	<b>3.48</b>	<b>2.80</b>	<b>7.48</b>
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	0.54	0.27	1.12	0.81	2.02	3.10
	(e) Depreciation and amortization expenses	0.03	0.03	0.03	0.06	0.06	0.12
	(f) Loss on sale of Investments	1.17	1.17	4.67	2.34	4.67	-
	(f) Other expenses	1.75	0.49	1.43	2.24	2.75	4.66
	<b>Total expenses</b>	<b>3.49</b>	<b>1.96</b>	<b>7.25</b>	<b>5.45</b>	<b>9.50</b>	<b>7.88</b>
3	<b>Profit / (Loss) from operations before other income, finance costs and exceptional items (1 - 2)</b>	<b>(1.49)</b>	<b>(0.48)</b>	<b>(5.86)</b>	<b>(1.97)</b>	<b>(6.70)</b>	<b>(0.40)</b>
4	Other income	2.89	0.00	-0.16	2.89	0.00	2.72
5	<b>Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)</b>	<b>1.40</b>	<b>(0.48)</b>	<b>(6.02)</b>	<b>0.92</b>	<b>-6.70</b>	<b>2.32</b>
	Finance costs	1.41	1.41	1.42	2.82	2.81	5.64
7	<b>Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)</b>	<b>(0.01)</b>	<b>(1.89)</b>	<b>(7.44)</b>	<b>(1.90)</b>	<b>(9.51)</b>	<b>(3.32)</b>
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>	<b>(0.01)</b>	<b>(1.89)</b>	<b>(7.44)</b>	<b>(1.90)</b>	<b>(9.51)</b>	<b>(3.32)</b>
10	Tax expense:	0.00	0.00	0.00	0.00	0.00	0.06
11	<b>Net Profit / (Loss) from ordinary activities after tax (9 + 10)</b>	<b>(0.01)</b>	<b>(1.89)</b>	<b>(7.44)</b>	<b>(1.90)</b>	<b>(9.51)</b>	<b>(3.26)</b>
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>	<b>(0.01)</b>	<b>(1.89)</b>	<b>(7.44)</b>	<b>(1.90)</b>	<b>(9.51)</b>	<b>(3.26)</b>
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	39.60
16	<b>Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):</b>						
	(a) Basic & Diluted	<b>(0.00)</b>	<b>(0.79)</b>	<b>(3.10)</b>	<b>(0.79)</b>	<b>(3.96)</b>	<b>(1.36)</b>

For KABRA STEEL PRODUCTS LTD.

  
Director





# KABRA STEEL PRODUCTS LIMITED

(CIN : L27109WB1983PLC036585)

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

Phone No. 2225-4068, Fax : 01-33-22253461

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

## STATEMENT OF ASSETS & LIABILITIES

Sl. No	(Rs. In lacs) Particulars	Half Year Ended 30.09.2020 Unaudited	Financial Year Ended 31.03.2020 Audited	
	<b>ASSETS</b>			
1	<b>Non-current assets</b>			<b>Note :</b>
	Property, plant and equipment	36.57	37.23	1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 11.11.2020.
	Capital work-in-progress	0.00	0.00	2) The Limited Review of these results has been done by the Statutory Auditors of the Company.
	Investment property	0.00	0.00	3) There is no investor complaint pending against the Company.
	Goodwill	0.00	0.00	4) No amount of Depreciation has been provided for the period and is to be accounted if amount arises.
	Other intangible assets	0.00	0.00	5) There is no segment reporting.
	Intangible assets under development	0.00	0.00	6) Figures of the previous year / period re-grouped, re-arranged and recasted, wherever found necessary.
	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	35.91	38.61	
	Trade receivables, non-current	0.00	0.00	
	Loans, non-current (Security Deposit)	0.00	0.00	
	Other non-current financial assets	0.01	0.01	
	<b>Total non-current financial assets</b>	<b>36.52</b>	<b>39.22</b>	
	Deferred tax assets (net)	0.00	0.00	
	Other non-current assets	0.00	0.00	
	<b>Total non-current assets</b>	<b>73.09</b>	<b>76.45</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	1.88	1.43	
	Bank balance other than cash and cash equivalents	77.22	77.22	
	Loans, current	0.00	0.00	
	Other current financial assets	10.29	9.06	
	<b>Total current financial assets</b>	<b>89.39</b>	<b>87.71</b>	
	Current tax assets (net)	0.00	0.00	
	Other current assets	10.82	9.41	
	<b>Total current assets</b>	<b>100.21</b>	<b>97.12</b>	
3	Non-current assets classified as held for sale			
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00	0.00	
	<b>Total assets</b>	<b>173.30</b>	<b>173.57</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	71.82	74.32	
	<b>Total equity attributable to owners of parent</b>	<b>95.82</b>	<b>98.32</b>	
	Non-controlling interest	0.00	0.00	
	<b>Total equity</b>	<b>95.82</b>	<b>98.32</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)	0.28	0.28	
	Deferred government grants, Non-current	0.00	0.00	
	Other non-current liabilities	0.00	0.00	
	<b>Total non-current liabilities</b>	<b>0.28</b>	<b>0.28</b>	
	<b>Current liabilities</b>			
	<b>Current financial liabilities</b>			
	Borrowings, current	71.32	71.14	
	Trade payables, current	0.00	0.00	
	Other current financial liabilities	0.00	0.00	
	<b>Total current financial liabilities</b>	<b>71.32</b>	<b>71.14</b>	
	Other current liabilities	5.90	3.85	
	Provisions, current	0.00	0.00	
	Current tax liabilities ( Net )	0.00	0.00	
	Deferred governments grants, current	0.00	0.00	
	<b>Total current liabilities</b>	<b>77.48</b>	<b>75.25</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>77.48</b>	<b>75.25</b>	
	<b>Total equity and liabilities</b>	<b>173.30</b>	<b>173.57</b>	

Place : Kolkata  
Date : 11.11.2020

For Kabra Steel Products Limited  
R. A. Kabra  
Director  
(DIN : 00341280)

For KABRA STEEL PRODUCTS LTD.

*R. A. Kabra*

Director







# KABRA STEEL PRODUCTS LIMITED

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

Phone No. 2221-4058, 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, 2020

S.No	Particulars	Rs. in Lacs					
		Quarter Ended		Half Yearly		Year Ended	
		30.09.2020 (Unaudited)	30.06.2020 (Unaudited)	30.09.2019 (Unaudited)	30.09.2020 (Unaudited)	30.09.2019 (Unaudited)	31.03.2020 (Audited)
1	Total Income from operations	2.00	1.48	1.39	3.48	2.80	7.48
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	-0.01	-1.89	-7.44	-1.90	-9.51	-3.32
3	Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	-0.01	-1.89	-7.44	-1.90	-9.51	-3.32
4	Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	-0.01	-1.89	-7.44	-1.90	-9.51	-3.26
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)	-	-	-	-	-	39.60
8	Earnings Per Share (Face value of ` 10/- each)(not annualised)	a)Basic 0.00	-0.79	-3.10	0.79	-3.96	-1.36
		b)Diluted 0.00	-0.79	-3.10	0.79	-3.96	-1.36

### Notes:

1. The Financial Results of the Company for the quarter ended 30th September, 2020 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 11th November, 2020 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 ended 30th September, 2020 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 : 11th November, 2020

By order of the Board  
Ramawtar Kabra  
Director

DIN-00341280

For KABRA STEEL PRODUCTS LTD.

*Ramawtar Kabra*  
Director







To  
The Audit Committee,  
Kabra Steel Products Limited  
2, Brabourne Road,  
Kolkata – 700001

Dear Sir,

We have reviewed the accompanying Statement of **Unaudited Standalone** financial results of **Kabra Steel Products Limited** for the quarter / period ended **30<sup>th</sup> September, 2020**. 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 review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements 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 inquiries of company personnel and analytical procedures applied to financial data and thus provide 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 Clause 41 of the Listing agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

Kolkata, 11<sup>th</sup> Day of November, 2020

For **S. C. SONI & CO.**  
Chartered Accountants  
Firm Regn. No. 326770E

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

UDIN: - 20050515 AAAABX8852