Unaudited Standalone Financial Results for the first quarter ended 30th June, 2022

Kspl Kspl <kspl@coalsale.co.in>

Fri 8/12/2022 7:30 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 (2 MB)

Unaudited Financial Results as on 30-06-2022.pdf;

August 12, 2022

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

Dear Sir,

Sub: Unaudited Standalone Financial Results for the first quarter ended 30th June, 2022 Scrip Code - 21099

Further to our letter dt. 25th July, 2022, we enclose, in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the following, as approved by the Board of Directors of the Company at the meeting held today i.e. 12th August, 2022.

- 1. Unaudited Standalone Financial Results of the Company, for the First Quarter ended 30th June, 2022;
- 2. Unaudited Standalone Segment-wise Revenue, Results, Assets and Liabilities of the Company, for the First Quarter ended 30th June, 2022;
- 3.Limited Review Reports from the Statutory Auditors, Messrs Ranjit Jain & Co., on the aforesaid Standalone Unaudited Financial Results.

The Board Meeting commenced at 12:30 p.m. and concluded at 12:45 p.m.

Yours faithfully For KABRA STEEL PRODUCTS LIMITED [RAMAWTAR KABRA] DIRECTOR

DIN: 00341280

Encl: as above.

KABRA STEEL PRODUCTS LIMITED

CIN NO: L27109WB1983PLC036585

Regd. Office: 2, Brabourne Road, 4th Floor, Kolkata-700 001

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

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

August 12, 2022

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

Dear Sir,

Sub: Unaudited Standalone Financial Results for the first quarter ended 30th June, 2022

Scrip Code - 21099

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For KABRA STEEL PRODUCTS LIMITED

[RAMAWTAR KABRA]

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DIRECTOR

DIN: 00341280

Encl: 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 ENDED 30TH JUNE, 2022 [Rs, in lakhs] PARTI Year Quarter Ended 31.03.2022 30.06.2021 31.03.2022 SI.No. 30.06.2022 **Particulars** (Audited) (Unaudited) (Audited) (Unaudited) Income from operations 0.00 0.00 0.00 0.00 (a) Revenue from operations 3.55 12.67 1.30 3.73 (b) Other Income 12.67 3.55 3.73 1.30 Total income from operations (net) Expenses: 0.00 0.00 0.00 0.00 (a) Cost of Materials consumed 0.00 0.00 0.00 0.00 (b) Purchases of Stock-in-Trade (c) Change in inventories of finished goods, 0.00 0.00 0.00 0.00 work-in-progress and stock-in-trade 2.16 0.54 0.54 0.54 (d) Employee benefits expenses 4 24 0.36 1.22 0.33 (e) Finance Cost 0.54 0.03 0.02 0.46 (f) Depreciation and amortization expenses 0.00 0.00 -2.09 0.74 (g) Loss on sale of investments 4.40 1.02 0.79 1.32 (h) Other expenses 11.34 0.07 3.11 2.65 Total expenses 1.33 -1.35 3.66 0.44 Total profit before exceptional items and tax 3 0.00 0.00 0.00 0.00 4 Exceptional items 0.44 1.33 3.66 -1.35 Total profit before tax 5 6 Tax expense: 0.27 0.27 0.14 0.00 (a) Current Tax 0.30 0.00 0.30 0.00 (b) Deferred Tax 0.57 0.14 0.57 0.00 **Total Tax Expense** 7 Net movement in regulatory deferral account balances 8 0.00 0.00 0.00 0.00 related to profit or loss and the related deferred tax movement 0.30 0.76 3.09 -1.35 Net Profit Loss for the period from continuing operations 9 0.00 0.00 0.00 0.00 Profit (Loss) from discontinued operations before tax 10 0.00 0.00 0.00 Tax expense of discontinued operations 0.00 11 0.00 0.00 0.00 Net Profit (Loss) from discontinued operations after tax 0.00 12 0.00 0.00 0.00 Share of profit (loss) of associates and joint ventures 0.00 13 accounted for using equity method 0.76 -1.35 3.09 0.30 Total profit (loss) for period 14 0.00 0.00 0.00 0.00 Other comphrensive income net of taxes 15 0.76 -1.35 3.09 0.30 Total Comprehensive Income for the period 16 24.00 24.00 Paid-up equity share capital (Face Value Rs. 10/- each) 24.00 24.00 17 0.00 43.68 0.00 Reserve excluding Revaluation Reserve 0.00 18 as per Balance Sheet of previous accounting year Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised): 0.32 -0.56 1.29 0.13 (a) Basic 0.32 0.13 1.29 -0.56(b) Diluted Earnings per share (after extraordinary items) 19.2 (of Rs. 10/- each) (not annualised): 0.13 0.32

Note:

(a) Basic

(b) Diluted

- i) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 12.08.2022
- ii) The limited review of these results has been done by the statutory Auditors of the Company
- iii) There is no segment report attached herewith.
- iv) Depreciation has been provided as per schedule II of the Companies Act 2013.
- v) There is no investor complaint pending during the quarter.
- vi) Figures hase been re-grouped, re-arranged & reclassify wherever found necessary.

By Order of the Board For Kabra Steel Products Limited

1.29

1.29

-0.56

-0.56

Place: Kolkata For KABRA STEEL PRODUCTS LTD. Date: 12.08.2022

C. P. KABRA Director DIN: 00338838

Remen

Director



0.32

0.13

KABRA STEEL PRODUCTS LIMITED Registered Office: 2, Brabourne Road, 4th floor, Kolkata 700 001.

Phone No. 2225-4058, Fax No. 2225-3461, Email: kspl@coalsale.co.in Web site: www.kspl.net.in CIN: L27109WB1983PLC036585

EXTRACT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2022

S.No	Particulars			₹ <u>Rs. in</u> Stand Quarter Ended	Rs. in Lac Standalon Quarter Ended
		30.06.2022	31.03.2022		30.06.2021
1	Total Income from operations	1.30	3.73		3.55
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	-1.35	3.66		0.44
ω	Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	-1.35	3.66		0.44
4	Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	-1.35	3.09		0.30
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
7	Reserves (excluding Revaluation Reserve as shown in the audited Balance Sheet of previous vear)				
∞	Earnings Per Share (Face value of `10/- each)(not annualised)				
	a)Basic	-0.56	1.29		0.13
	b)Diluted	-0.56	1.29		0.13
Notes:	s:		•		
1.The	1. The Financial Results of the Company for the quarter ended 30th June, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their	Audit Committee an	d approved by the Bu	00	pard of Directors of the

2. The above is an extract of the detailed format of financial results for the quarter ended 30th June, 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.cserespective meeting held on 12th August, 2022 and Limited Review of the same has been carried out by the Statutory Auditors.

Figures of the previous periods have been regrouped/rearranged wherever necessary. ndia.com) and on the Company's website (www.kspl.net.in).

Date: 12th August, 2022

Place: Kolkata

Chandra Prakassh Kabra By order of the Board

DIN-00338838 Director

For KABRA STEEL PRODUCTS LTD.





RANJIT JAIN & CO. Chartered Accountants



Diamond Heritage, Unit No. H605A, 6th Floor 16, Strand Road, Kolkata - 700 001, West Bengal Contact : +91-33-6645 1281 / 1282

E-mail Id : info@ranjitjainco.com

To
The Audit Committee,
Kabra Steel Products Ltd
2,Brabourne Road,
Kolkata- 700001

Dear Sir,

We have reviewed the accompanying Statement of Unaudited Standalone of **Kabra Steel Products Limited** for the quarter / period ended 30th June, 2022. 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.

PLACE: KOLKATA DATE: 12th August, 2022 For Ranjit Jain & Co. Chartered Accountants FRN: 322505E

CA. ALOK JAIN (PARTNER) MEM. NO.: 062283

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Branch Office: Deepak Complex, 117, R. N. Tagore Road, Berhampore 742 101, Murshidabad E-mail: ranjitjain@ranjitjainco.com, Tel: +91-94330 73712

RANJIT JAIN & CO. Chartered Accountants



Diamond Heritage, Unit No. H605A, 6th Floor 16, Strand Road, Kolkata - 700 001, West Bengal Contact: +91-33-6645 1281 / 1282

E-mail Id: info@ranjitjainco.com

AUDITOR'S LIMITED REVIEW REPORT FOR KABRA STEEL PRODUCTS LIMITED

Review Report to, **KABRA STEEL PRODUCTS LIMITED**2. Brabourne Road, Kolkata- 700001

We have reviewed the accompanying statement of unaudited financial results of **Kabra Steel Products Limited** for the period ended June 30, 2022. 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 reviews.

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. 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 inquires of company personnel and analytical procedures applied to financial data and thus provides 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 Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of this matter.

For Ranjit Jain & Co. Chartered Accountants

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CA Alok Jain (Partner)

(Mem. No.: - 062283)

Place: Kolkata Date: 12.08.2022

UDIN: 22062283 AOUMZA 6626