



Outlook


Unaudited Financial Results for the first quarter ended 30th June, 2023

From Kspl Kspl <kspl@coalsale.co.in>

Date Mon 8/14/2023 3:26 PM

To listingcompliance_1@cse-india.com <listingcompliance_1@cse-india.com>

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 1 attachment (4 MB)

UFR as on 30-06-2023_kspl.pdf;

August 14, 2023

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

Dear Sir / Madam,

Sub: Unaudited Financial Results for the First Quarter ended 30th June, 2023

In furtherance to our intimation letter dated 04th August, 2023 and pursuant to Regulation 30 of the SEBI Listing Regulations read with circular issued by the Securities and Exchange Board of India ("SEBI") bearing number CIR/CFD/CMD/4/2015 dated September 09, 2015, this is to inform you that the Board of Directors of the Company, at its meeting held today i.e. 14th August, 2023 have approved the Unaudited Financial Results of the Company along with the Limited Review Report for the First Quarter ended 30th June, 2023..

Pursuant to Regulation 33 of the Listing Regulations, we are enclosing herewith Unaudited Financial Results of the Company for the First Quarter ended 30th June, 2023 along with the Limited Review Report. The full Format of the Standalone Financial Results for the First Quarter ended 30th June, 2023 are annexed herewith for making the same available on the website of the Stock Exchanges www.cseindia.com. The above results are also on the company's website at www.kspl.net.in. The Board meeting commenced at 3:00 p.m. and concluded at 3:20 p.m.

This is for your information and record.

Thanking you,

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

DIN : 00338838
Encls : 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 14, 2023

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

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This is for your information and record.

Thanking you,

Yours faithfully

For KABRA STEEL PRODUCTS LIMITED

CHANDRA
PRAKASSH KABRA

Digitally signed by CHANDRA
PRAKASSH KABRA
DN: cn=CHANDRA PRAKASSH KABRA,
o, ou,
email=ROCKY@COALSALE.CO.IN, c=IN
Date: 2023.08.13 18:57:55 +05'30'

[CHANDRA PRAKASSH KABRA]

DIRECTOR

DIN : 00338838

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 ENDED 30TH JUNE, 2023

PART I		[Rs, in lakhs]			
Sl.No.	Particulars	Quarter Ended		Year	
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Income from operations				
	(a) Revenue from operations	0.00	0.00	0.00	0.00
	(b) Other Income	1.43	2.15	1.30	5.56
	Total income from operations (net)	1.43	2.15	1.30	5.56
2	Expenses :				
	(a) Employee benefits expenses	1.08	1.08	0.54	3.42
	(b) Finance Cost	0.60	0.59	0.33	2.10
	(c) Depreciation and amortization expenses	0.02	0.03	0.02	0.10
	(d) Loss on sale of investments	0.00	0.00	0.74	0.00
	(e) Other expenses	0.76	0.95	1.02	4.35
	Total expenses	2.46	2.65	2.65	9.97
3	Profit / (Loss) before exceptional items & tax (1-2)	-1.03	-0.50	-1.35	-4.41
4	Exceptional items	0.00	0.00	0.00	0.00
5	Profit/(Loss) after exceptional item before tax (3+4)	-1.03	-0.50	-1.35	-4.41
6	Tax expense:				
	(a) Current Tax	0.00	0.00	0.00	0.00
	(b) Deferred Tax	0.00	-0.16	0.00	-0.16
	(c) Income tax for earlier years	0.00	0.00	0.00	0.00
	Total Tax Expense	0.00	-0.16	0.00	-0.16
7	Profit / (Loss) for the period (3 - 4)	-1.03	-0.34	-1.35	-4.25
8	Other comprehensive income /(Loss) Net of Tax	6.60	2.32	0.00	2.32
9	Total Comprehensive Income (5+6)	5.57	1.98	-1.35	-1.93
10	Paid-up equity share capital (Face Value Rs. 10/- each)	24.00	24.00	24.00	24.00
11	Other Equity (excluding revaluation reserve)	0.00	0.00	0.00	41.75
12	Earnings per share (of Rs. 10/- each) (not annualised)				
	(a) Basic	-0.43	-0.14	-0.56	-1.77
	(b) Diluted	-0.43	-0.14	-0.56	-1.77

Note :

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14.08.2023. The Statutory Auditor have carried out a limited review of the above financial result
- Since the company has no revenue from operations segment reporting is not applicable.
- The above financial results are on Standalone Basis.
- Neither there is any complaint pending at the beginning of the Quarter nor any complaint received during the Quarter.
- Figures for the quarter ended March 31, 2023 represent the difference between audited figures for the financial and the limited reviewed figures for the nine months period ended December 31, 2022.
- Figures for the previous periods have been regrouped to compare with the figures of the current period.



By Order of the Board
For Kabra Steel Products Limited

CHANDRA
PRAKASH
KABRA

C. P. KABRA
Director
DIN: 00338838

Place : Kolkata
Date : 14.08.2023

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, 2023

S.No	Particulars	₹ Rs. in Lacs			
		Standalone			
		Quarter Ended			Year Ended
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Total Income from operations	1.43	2.15	1.30	5.56
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	-1.03	-0.50	-1.35	-4.41
3	Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	-1.03	-0.50	-1.35	-4.41
4	Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	-1.03	-0.34	-1.35	-4.25
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period after Tax and Other Comprehensive Income after tax)	5.57	1.98	-1.35	1.93
6	Equity Share Capital (Face Value of ` 10/- each)	24.00	24.00	24.00	24.00
7	Reserves (excluding Revaluation Reserve as shown in the audited Balance Sheet of previous year)	-	-	-	41.75
8	Earnings Per Share (Face value of ` 10/- each)(not annualised)				
	a)Basic	-0.43	-0.14	-0.56	-1.77
	b)Diluted	-0.43	-0.14	-0.56	-1.77

Notes:

1.The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14.08.2023. The Statutory Auditor of the company have conducted the audit of the above Standalone Unaudited Financial Results for the first quarter ended 30th June, 2023.

2.The above is an extract of the detailed format of financial results for the first quarter ended 30th June, 2023 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.kspl.net.in).

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

Place :Kolkata

Date :14th August, 2023



By order of the Board
Chandra Prakasb Kabra
Director
DIN-00338838



Independent Auditor's Limited Review Report on the Quarterly 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 June 30th 2023 (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.



Place: Kolkata
Date: 14.08.2023
UDIN: 23062283BGXZFT6949

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

Alok Jain

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