

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

February 12, 2024

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 Nine Months
ended 31st December, 2023**

Scrip Code - 21099

Further to our letter dt. 24th January, 2024 , we enclose, in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('Listing Regulations') the following, as approved by the Board of Directors of the Company ('the Board') at the meeting held today, i.e. 12th February, 2024 :

- (1) Unaudited Standalone Financial Results of the Company, for the Quarter and Nine Months ended 31st December, 2023;
- (2) Limited Review Reports from the Statutory Auditors, Messrs Ranjit Jain & Co., on the aforesaid Standalone Financial Results.

The Board meeting commenced at 2:30 p.m. and concluded at 3:05 p.m.

Thanking you,

Yours faithfully
For KABRA STEEL PRODUCTS LIMITED

[SIMPY MALPANI]
Company Secretary & Compliance Officer
M. No. : ACS 49931

Encls : 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 STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023

Sl.No.	Particulars	(Rs in Lacs)					
		Quarter Ended			Nine Months Ended		Year Ended
		31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)
1	Income from operations						
	(a) Revenue from operations	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Other Income	1.83	4.82	1.13	8.08	3.41	5.56
	Total income from operations (net)	1.83	4.82	1.13	8.08	3.41	5.56
2	Expenses :						
	(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	3.24	2.34	3.42
	(c) Finance Cost	0.60	0.58	0.58	1.78	1.51	2.10
	(d) Depreciation and amortization expenses	0.02	0.03	0.02	0.07	0.07	0.10
	(e) Loss on sale of investments	0.00	0.00	0.00	0.00	0.00	0.00
	(f) Other expenses	2.73	1.36	1.25	4.85	3.40	4.35
	Total expenses	4.43	3.05	2.93	9.94	7.32	9.97
3	Profit / (Loss) before tax before exceptional items & tax (1 - 2)	-2.60	1.77	-1.80	-1.86	-3.91	-4.41
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit / (Loss) before tax after exceptional items & tax (3 - 4)	-2.60	1.77	-1.80	-1.86	-3.91	-4.41
6	Tax expense:						
	(a) Current Tax	0.12	0.28	0.00	0.40	0.00	0.00
	(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	-0.16
	Total Tax Expense	0.12	0.28	0.00	0.40	0.00	-0.16
7	Profit / (Loss) for the period (5 - 6)	-2.72	1.49	-1.80	-2.26	-3.91	-4.25
8	Other comprehensive income / (Loss) net of Tax	9.68	5.05	0	21.33	0	2.32
9	Total Comprehensive Income after Tax (7 + 8)	6.96	6.54	-1.80	19.07	-3.91	-1.93
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)						41.75
12	Earnings per share						
	(of Rs. 10/- each) (not annualised):						
	(a) Basic	-1.13	0.62	-0.75	-0.94	-1.63	-1.77
	(b) Diluted	-1.13	0.62	-0.75	-0.94	-1.63	-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 12-02-2024. The Statutory Auditor have carried out a Limited Review of the above Financial Results.
- Since the Company has no revenue from operations, Segment Report is not applicable.
- The above financial results are on a Standalone Basis.
- Neither there is any complaint pending at the beginning of the Quarter nor any complaint received during the quarter.
- Figures for the previous have been regrouped / reclassified to confirm to the classification of the current period.
- The statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Place : Kolkata
Dated : 12-02-2024

For Kabra Steel Products Limited
Chandra Prakassh Kabra
Director
Din : 00338838

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 Web site: www.kspl.net.in

Corporate Identity Number (CIN) L27109WB1983PLC036585

EXTRACT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023


S.No	Particulars	₹						
		Quarter Ended		Nine Months Ended			Year Ended	
		31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)		31.03.2023 (Audited)
1	Total Income from operations	1.83	4.82	1.13	8.08	3.41	5.56	
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	-2.60	1.77	-1.80	-1.86	-3.91	-4.41	
3	Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	-2.60	1.77	-1.80	-1.86	-3.91	-4.41	
4	Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	-2.72	1.49	-1.80	-2.26	-3.91	-4.25	
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period after Tax and Other Comprehensive Income after tax)	6.96	6.54	-1.80	19.07	-3.91	-1.93	
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)						41.75	
8	Earnings Per Share (Face value of 10/- each)(not annualised)	a)Basic b)Diluted	-1.13 0.62	-0.75 0.62	-0.94 -0.94	-1.63 -1.63	-1.77 -1.77	

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 12th February, 2024. The Statutory Auditors of the Company have conducted the audit of the above Standalone Unaudited Financial results for the quarter and nine months ended 31st December, 2023.
2. The above is an extract of the detailed format of financial results for the quarter and nine months ended 31st December, 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 : 12th February , 2024

By order of the Board
Chandra Prakassh 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/nine months ended on 31st Dec. 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.

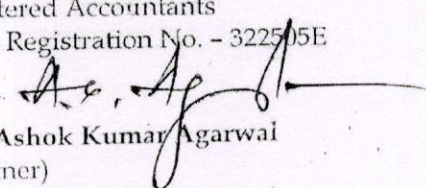
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity," issued by the Institute of Chartered Accountants of India. These standards require that we plan and 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 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: 12.02.2023
UDIN: 24056622BKGZQS9996



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


CA Ashok Kumar Agarwai
(Partner)
(Mem. No.: - 056622)