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 $\,31^{\rm st}$ 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

						F 1-1	(Rs in Lacs	
		C	uarter Ended			Time Months Ended		
SI.No.	Particulars	31.12.2023	30.09.2023	31.12.2022	31.12.2023.	31.12.2022	31.03.2023 (Audited)	
	Turusums	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)		
1	Income from operations				0.00	0.00	0.00	
	(a) Revenue from operations	0.00	0.00	0.00	0.00	3.41	5.56	
	(b) Other Income	1.83	4.82	1.13	8.08		5.5	
	Total income from operations (net)	1.83	4.82	1,13	8.08	3.41	5.50	
2	Expenses:			0.00	0.00	0.00	0.00	
	(a) Cost of Material consumed	0.00	0.00			2.34	3.4	
	(b) Employee benefits expenses	1.08				1.51	2.1	
	(c) Finance Cost	0.60			1.78 0.07	0.07		
	(d) Depreciation and amortization expenses	0.02	0.03		0.07	0.00		
	(e) Loss on sale of investments	0.00	0.00		4.85	3.40		
	(f) Other expenses	2.73	1.36		9.94	7.32		
	Total expenses	4.43	3.05	2.93	9.94	1.32	3.3	
3	Profit / (Loss) before tax before exceptional items & tax (1 - 2)	-2.60	1.77	-1.80	-1.86	-3.91	-4.4	
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.0	
5	Profit / (Loss) before tax after exceptional items & tax (3 - 4)	-2.60	1.77	-1.80	-1.86	-3.91	-4.4	
6	Tax expense:					0.00	0.0	
	(a) Current Tax	0.12	0.28		0.40	0.00		
	(b) Deferred Tax	0.00				0.00	-0.1	
	Total Tax Expense	0.12		0.00	0.40	0.00		
7	Profit / (Loss) for the period (5 - 6)	-2.72				-3.91		
8	Other comprehensive income / (Loss) net of Tax	9.68		0		0.04		
9	Total Comprehensive Income after Tax (7 + 8)	6.96				-3.91		
10	Paid-up equity share capital (Face Value Rs. 10/- each)	24.00	24.00	24.00	24.00	24.00		
11	Other Equity (excluding revaluation reserve)						41.7	
12	Earnings per share							
	(of Rs. 10/- each) (not annualised):				004	-1.63	-1.7	
	(a) Basic	-1.13		The second secon			300	
	(b) Diluted	-1.13	0.62	-0.75	-0.94	-1.63	-1./	

- Note:

 1. 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.

 2. Since the Company has no revenue from operations, Segment Report is not applicable.

 3. The above financial results are on a Standalone Basis.

 4. Neither there is any complaint pending at the beginning of the Quarter nor any complaint received during the quarter.

 5. Figures for the previous have been regrouped / reclassified to confirm to the classification of the current period.

 6. The statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Regulations). Regulations.

- 6. 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.

Perman

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

		S.No		1 Total Income	2 Net Profit / (L		3 Net Profit / (L						3 Net Profit / (L 4 Net Profit / (L 5 Total Compre 5 Other Compre 6 Equity Share 7 Reserves (exceed the second of	3 Net Profit / (L 4 Net Profit / (L 5 Total Compre 5 Other Compre 6 Equity Share 7 Reserves (exc 7 Reserves Per 8 Earnings Per Notes: 1. The abobe result audit of the above	3 Net Profit / (L 4 Net Profit / (L 5 Other Compre 6 Equity Share 7 Reserves (exc 8 Earnings Per 1. The abobe result audit of the above is an (Listing Obligation)	3 Net Profit / (L 4 Net Profit / (L 5 Other Compre 5 Other Compre 6 Equity Share 7 Reserves (exx 8 Earnings Per Notes: 1. The above is an (Listing Obligation	3 Net Profit / (L 4 Net Profit / (L 5 Other Compre 6 Equity Share 7 Reserves (exc 8 Earnings Per 1. The abobe result audit of the above is an (Listing Obligation: 2. The above is an (Listing Obligation: 3. Figures of the p
EXTRACT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023 Rs. in Lacs Standalone		Particulars		Total Income from operations	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary items)		Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items) Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period after Tax and Other Comprehensive Income after tax)	Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items) Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period after Tax an Other Comprehensive Income after tax) Equity Share Capital (Face Value of `10/- each)	Net Profit / (Loss) for the period after Tax (after 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previous year cluding Revaluation Reserve as shown in the audited Balance Sheet of previous years Share (Face value of `10/- each)(not annualised) a)Basic b)Diluted	4 Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items) 7 Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period after Tax and 6.96 6.54 8 Equity Share Capital (Face Value of 10/- each) 7 Reserves (excluding Revaluation Reserve as shown in the audited Balance Sheet of previous year) 8 Earnings Per Share (Face value of 10/- each)(not annualised) 8 Earnings Per Share (Face value of 10/- each)(not annualised) 9 Diluted 1.The abobe results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on audit of the above Standalone Unaudited Financial results for the quarter and nine months ended 31st December, 2023.	4 Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items) 7 Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period after Tax and 6.96 6.54 1.80 19.07 -3.91 -1.93 5 Chief Comprehensive Income after tax) 6 Equity Share Capital (Face Value of 10/- each) 7 Reserves (excluding Revaluation Reserve as shown in the audited Balance Sheet of previous year) 8 Earnings Per Share (Face value of 10/- each)(not annualised) a)Basic b)Diluted 1.1.3 0.62 -0.75 0.94 -1.63 1.77 8 Larnings Per Share (Face value of 10/- each)(not annualised) a)Basic b)Diluted 1.1.3 0.62 -0.75 0.94 -1.63 1.77 8 Larnings Per Share (Face value of 10/- each)(not annualised) a)Basic b)Diluted 1.1.3 0.62 -0.75 0.94 -1.63 1.77 8 Larnings Per Share (Face value of 10/- each)(not annualised) a)Basic b)Diluted 1.1.3 0.62 -0.75 0.94 -1.63 1.77 8 Larnings Per Share (Face value of 10/- each)(not annualised) a)Basic b)Diluted 1.1.3 0.62 0.75 0.94 1.63 1.77 8 Larnings Per Share (Face value of 10/- each)(not annualised) a)Basic b)Diluted 1.1.3 0.62 0.75 0.94 1.63 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The full format of the financial results for the guarter and nine months ended 31s and Disclosure Requirements) Regulations, 2015. The full format of the financial results for the guarter and nine months ended 31s and Disclosure Requirements) Regulations, 2015.	4 Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items) 5 Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period after Tax an Other Comprehensive Income after tax) 6 Equity Share Capital (Face Value of 10/- each) 7 Reserves (excluding Revaluation Reserve as shown in the audited Balance Sheet of previous year) 8 Earnings Per Share (Face value of 10/- each)(not annualised) 8 Earnings Per Share (Face value of 10/- each)(not annualised) 9 Basic 9 Basic bipliuted Notes: 1. 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IDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS		31.12.2023	(Unaudited)	1.83	-2.60	-2.60	-2.72	đ.	6.96				6.96 24.00 r) -1.13 -1.13	24.00 r) -1.13 -1.13 st December, 2023.	24.00 24.00 1.13 -1.13 tors of the Company at December, 2023. Inclad 31st December, 3	24.00 24.00 1.13 -1.13 -1.13 st December, 2023. Inded 31st December, 2023. Incial results are available.	24.00 24.00 -1.13 -1.13 st December, 2023. Inded 31st December, 2023. Incial results are avail
JARTER AND NINE MON	Quarter Ended	30.09.2023	(Unaudited)	4.82	1.77	1.77	1.49		6.54	6.54 24.00	24.00	6.54 24.00 - - 0.62 0.62	24.00 24.00 0.62 0.62	24.00 24.00 0.62 0.62 t their meeting held on	24.00 24.00 0.62 0.62 0.62 0.62 0.62 0.62 0.62 0.62 0.62 0.62 0.62 0.62	24.00 24.00 0.62 0.62 0.62 0.62 2023 filed with Calcutta lable on the stock expenses to the stock expens	24.00 24.00 0.62 0.62 0.62 2023 filed with Calcutta lable on the stock e
THS ENDED 31ST DEC		31.12.2022	(Unaudited)	1.13	-1.80	-1.80	-1.80		-1.80	-1.80 24.00	-1.80 24.00	-1.80 24.00 -0.75 -0.75		-1.80 24.00 -0.75 -0.75	-1.80 24.00 -0.75 -0.75 -0.75 -12th February, 2024 xchange (www.cse-in	-1.80 24.00 -0.75 -0.75 -1.75	-1.80 24.00 -0.75 -0.75 -0.75 12th February, 2024 Stock Exchange und xchange (www.cse-in By order Chandra P
ST DECEMBER, 2023 Rs. in Lacs Standalone		31.12.2023	(Unaudited)	8.08	-1.86	-1.86	-2.26		19.07	19.07	19.07	24.00 24.00 -0.94 -0.94	24.00 24.00 -0.94 -0.94	24.00 24.00 -0.94 -0.94 -0.94	24.00 24.00 24.00 -0.94 -0.94 -0.94 -0.94 er regulation 33 and dia com) and on the 0	24.00 24.00 -0.94 -0.94 -0.94 er regulation 33 and of dia com) and on the	19.07 1.00 24.00 24.00 2.75 -0.94
	Nine Months Ended	31.12.2022	(Unaudited)	3.41	-3.91	-3.91	-3.91		-3.91	-3.91 24.00	-3.91 24.00	-3.91 24.00 -1.63 -1.63	-3.91 24.00 -1.63 -1.63	-1.80 19.07 -3.91 -1.93 24.00 24.00 24.00 24.00 41.75 -0.75 -0.94 -1.63 -1.77 -0.75 -0.94 -1.63 -1.77 12th February, 2024. The Siatutory Auditors of the Company have conducted the	24.00 24.00 -1.63 -1.63 rs of the Company hother applicable provi	24.00 24.00 -1.63 -1.63 rs of the Company hother applicable provi	24.00 24.00 -1.63 -1.63 rs of the Company higher applicable proving the company's website (v
	Year Ended	31.03.2023	(Audited)	5.56	-4.41	-4.41	-4.25		-1.93	24.00	24.00	24.00 41.75 -1.77	24.00 24.00 41.75 -1.77 -1.77	24.00 24.00 41.75 -1.77 -1.77 -1.77	24.00 24.00 41.75 -1.77 -1.77 -1.77 sions of the SEB I	24.00 24.00 41.75 -1.77 -1.77 ave conducted the sions of the SEB I www.kspl.netin).	24.00 41.75 -1.77 -1.77 ave conducted the sions of the SEB I www.kspl.net.in).

For KABRA STEEL PRODUCTS LTD.

Director

RANJIT JAIN & CO. Chartered Accountants



H605A, DIAMOND HERITAGE 16, Strand Road, Kolkata - 700 001 Telephone: +91-33-6645 1281 /1282 Web: ranjitjainco.com

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 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.

PUD+RANT JAIN A

For Ranjit Jain & Co. Chartered Accountants

Chartered Accountants Firm Registration No. - 322505E

CA Ashok Kumar Agarwa

(Partner)

(Mem. No.: - 056622)

Place: Kolkata Date: 12.02.2023

UDIN: 24056622BKGZQS9996