

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

October 30, 2021

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 30th September, 2021**
Scrip Code - 21099

Further to our letter dt. 21st October, 2021, 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. 30th October, 2021.

- (i) Unaudited Standalone Financial Results of the Company, for the Quarter and Six Months ended 30th September, 2021;
- (ii) Unaudited Standalone Segment-wise Revenue, Results, Assets and Liabilities of the Company, for the Quarter and Six Months ended 30th September, 2021;
- (iii) Unaudited Standalone Cash Flow Statement, for the Six Months ended 30th September, 2021;
- (iv) Unaudited Standalone Balance Sheet, as at 30th September, 2021; and
- (v) Limited Review Reports from the Statutory Auditors, Messrs Ranjit Jain & Co., on the aforesaid Standalone 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



[CHANDRA PRAKASSH KABRA]
DIRECTOR
DIN : 00338838

Encl : 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, 2021

PART I		(Rs in Lacs)					
Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	30.09.2020 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)	31.03.2021 (Audited)
1	Income from operations						
	(a) Revenue from operations	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Other operating Income	3.03	3.55	2.00	6.58	6.37	15.82
	Total income	3.03	3.55	4.89	6.58	6.37	15.82
2	Expenses :						
	(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	0.54	0.54	1.08	0.81	1.89
	(e) Finance Cost	1.35	1.22	1.41	2.57	2.82	5.63
	(f) Depreciation and amortization expenses	0.02	0.03	0.03	0.05	0.06	0.12
	(g) Loss on sale of Investments	0.00	0.00	1.17	0.00	2.34	0.00
	(h) Other expenses	1.14	1.32	1.75	2.54	2.24	4.46
	Total expenses	3.05	3.11	4.90	6.24	8.27	12.10
3	Profit / (Loss) before exceptional items and tax (1-2)	-0.02	0.44	-0.01	0.34	-1.90	3.72
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit / (Loss) before tax (3+4)	-0.02	0.44	-0.01	0.34	-1.90	3.72
6	Tax expense:						
	(a) Current Tax	-0.03	0.14	0.00	0.11	0.00	0.70
	(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	-0.30
	Total Tax Expenses	-0.03	0.14	0.00	0.11	0.00	0.40
7	Net Profit / (Loss) after tax (5-6)	-0.05	0.30	-0.01	0.23	-1.90	3.32
8	Other comprehensive income	0.00	0.00	0.00	0.00	0.00	0.00
9	Total Comprehensive Income for the period (7+8)	-0.05	0.30	-0.01	0.23	-1.90	3.32
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	0.00	0.00	0.00	0.00	0.00	42.91
12	Earnings per equity share (of Rs. 10/- each) (not annualised):						
	(a) Basic						
	(b) Diluted	0.00	0.13	0.00	0.09	-0.79	1.38



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STATEMENT OF ASSETS & LIABILITIES

Sl. No	(Rs. In lacs)	Half Year	Financial
	Particulars	Ended 30.09.2021 Unaudited	Year Ended 31.03.2021 Audited
	ASSETS		
1	Non-current assets		
	Property, plant and equipment	26.46	35.91
	Capital work-in-progress	0.00	0.00
	Investment property	0.00	0.00
	Goodwill	0.00	0.00
	Other intangible assets	0.00	0.00
	Intangible assets under development	0.00	0.00
	Biological assets other than bearer plants	0.00	0.00
	Investments accounted for using equity method	0.00	0.00
	Non-current financial assets		
	Non-current investments	36.40	32.63
	Trade receivables, non-current	0.00	0.00
	Loans, non-current (Security Deposit)	0.00	0.00
	Other non-current financial assets	0.61	0.61
	Total non-current financial assets	37.01	33.24
	Deferred tax assets (net)	0.05	0.05
	Other non-current assets	0.00	0.00
	Total non-current assets	63.52	69.20
2	Current assets		
	Inventories		
	Current financial assets		
	Current investments	0.00	0.00
	Inventories	0.00	0.00
	Trade receivables, current	0.00	0.00
	Cash and cash equivalents	79.61	80.05
	Bank balance other than cash and cash equivalents	0.00	0.00
	Loans, current	13.11	12.25
	Other current financial assets	0.00	0.00
	Total current financial assets	92.72	92.30
	Current tax assets (net)	0.00	0.00
	Other current assets	10.26	9.77
	Total current assets	102.98	102.07
3	Non-current assets classified as held for sale	0.00	0.00
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00	0.00
	Total assets	166.50	171.27
	Equity and Liabilities		
1	Equity		
	Equity attributable to owners of parent		
	Equity share capital	24.00	24.00
	Other equity	67.82	76.44
	Total equity attributable to owners of parent	91.82	100.44
	Non-controlling interest	0.00	0.00
	Total equity	91.82	100.44
2	Liabilities		
	Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current	0.00	0.00
	Trade payables, non-current	0.00	0.00
	Other non-current financial liabilities	0.00	0.00
	Total non-current financial liabilities	0.00	0.00
	Provisions, non-current	0.00	0.00
	Deferred tax liabilities (net)	0.00	0.00
	Deferred government grants, Non-current	0.00	0.00
	Other non-current liabilities	0.00	0.00
	Total non-current liabilities	0.00	0.00
	Current liabilities		
	Current financial liabilities		
	Borrowings, current	69.20	65.62
	Trade payables, current	0.00	0.00
	Other current financial liabilities	0.00	0.00
	Total current financial liabilities	69.20	65.62
	Other current liabilities	4.78	4.51
	Provisions, current	0.70	0.70
	Current tax liabilities (Net)	0.00	0.00
	Deferred governments grants, current	0.00	0.00
	Total current liabilities	5.48	5.21
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
	Total current liabilities	74.68	70.83
	Total equity and liabilities	166.50	171.27

Note :

- 1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30.10.2021.
- 2) The Limited Review of these results has been done by the Statutory Auditors of the Company.
- 3) There is no investor complaint pending against the Company.
- 4) No amount of Depreciation has been provided for the period and is to be accounted if amount arises.
- 5) There is no segment reporting.
- 6) Figures of the previous year / period re-grouped, re-arranged and recasted, wherever found necessary.

Place : Kolkata For Kabra Steel Products Limited
Date : 30.10.2021 Chandra Prakassh Kabra
Director
(DIN : 00338838)

For KABRA STEEL PRODUCTS LTD.

Chandra
Director



KABRA STEEL PRODUCTS LIMITED

2, BRABOURNE ROAD, 4TH FLOOR, KOLKATA - 700 001

CIN: L27109WB1983PLC036585

Cash Flow Statement prepared pursuant to the Listing Agreement with the Stock Exchange for the quarter ended 30th September 2021

(Amount in Lacs)

Particulars	Half Year Ended	Year Ended
	30th September 2021 (Unaudited)	31st March 2021 (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit as per Profit & Loss A/C	0.42	3.72
Adjustments for:		
i) Dividend Received	(0.26)	(1.75)
ii) Interest received	(2.22)	(6.05)
iii) Interest paid	2.57	5.63
iv) Profit/Loss on sale of share	(1.31)	(2.46)
v) Depreciation	0.05	0.12
Operating Profit before change in working capital	(0.75)	(0.79)
Decrease / (Increase) Other Financial Current Assets	-	(3.18)
Decrease / (Increase) Current Loan and Advances	(0.86)	-
Decrease / (Increase) Other Current Assets	(0.49)	(0.36)
Increase / (Decrease) Other Current Liabilities	0.27	0.65
Increase / (Decrease) Current Borrowings	3.58	-
Increase / (Decrease) Trade Payables	-	-
Profit Before Tax / Cash Generated from Operation	1.75	(3.68)
Less: Tax Paid	0.36	-
Income Generated from Operating Activities:	2.11	(3.68)
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Profit/Loss on sale of Shares	1.31	2.46
Purchase/ Sale of Investments	(3.77)	5.98
Dividend Received	0.26	1.75
Interest Received	2.22	6.04
Purchase of Property, Plant & Equipment	-	-
Income Generated from Investing Activities:	0.02	16.23
C. CASH FLOW FROM FINANCING ACTIVITIES		
Borrowings	-	(5.51)
Interest Paid	(2.57)	(5.63)
Income Generated from Financing Activities:	(2.57)	(11.14)
Net Increase in Cash & Cash equivalents(A+B+C)	(0.44)	1.41
Cash and Cash equivalents(Opening)	80.05	78.64
Cash and Cash equivalents(Closing)	79.61	80.05
Net Increase in Cash & Cash Equivalents	(0.44)	1.41

Notes :

1. Although investing activities attract tax on income arising out of these activities for the purpose of Cash Flow, entire tax payment has been considered as part of operative activities only.
2. Figure of the previous year have been regrouped, rearranged and reclassified wherever found necessary.

Signed in terms of our audit report of even date.

For Ranjit Jain & CO
CHARTERED ACCOUNTANTS
FRN-322505ECA ALOK JAIN
PARTNER
Membership No.062283

For and on Behalf of Directors

For KABRA STEEL PRODUCTS LTD.

Director

Place : Kolkata
Dated: 30-10-2021

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 STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2021

S.No	Particulars	Rs. in Lacs					
		Standalone					
		Quarter Ended			Half Yearly		Year Ended
		30.09.2021	30.09.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Total Income from operations	3.03	3.55	4.89	6.58	6.37	15.82
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	-0.02	0.44	-0.01	0.34	-1.90	3.72
3	Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	-0.02	0.44	-0.01	0.34	-1.90	3.72
4	Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	-0.05	0.30	-0.01	0.23	-1.90	3.32
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)	-	-	-	-	-	42.91
8	Earnings Per Share (Face value of `10/- each)(not annualised)						
	a)Basic	0.00	0.13	0.00	0.09	-0.79	1.38
	b)Diluted	0.00	0.13	0.00	0.09	-0.79	1.38

Notes:

1. The Financial Results of the Company for the quarter ended 30th September, 2021 have been reviewed by the Audit Committee and approved by the Board of Director of the Company at their respective meeting held on 30th October, 2021 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, 2021 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) 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 : 30th October, 2021

By order of the Board
Chandra Prakash Kabra
Director
DIN-03338838

For KABRA STEEL PRODUCTS LTD.

Chandra Prakash Kabra

Director





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 September 30, 2021. 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



Alok Jain

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

UDIN:

Place: Kolkata
Date: 30.10.2021