KABRA COMMERCIAL LIMITED

CIN NO : L67120WB1982PLC035410
Regd. Office : 2, Brabourne Road, 4th Kolkata- 700 001
Tele: 033-2225-4058 Fax : 033-2225-3461
E-mail : contact@kcl.net.in website : www.kcl.net.in

Date: 13th November 2026

To, Bombay Stock Exchange Limited The Head – Listing Compliance Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai- 400001.	To, Calcutta Stock Exchange Limited 7, Lyons Range Kolkata- 700 001
Scrip Code: 539393	Scrip Code: 21038

Dear Sir / Madam,

Sub: Outcome of Board Meeting held on November 13,2026.

Pursuant to Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held on 13th November 2026 at Kolkata, inter alia, have transacted the following item of business:

•Approved the Unaudited Financial Results of the Company for the quarter and half year ended 30th September 2026, which have been reviewed by the Audit Committee.

In connection with the above, please find enclosed the following:

•The Unaudited Financial Results for the quarter and half year ended 30th September, 2026 along with the Statement of Assets and Liabilities and Statement of Cash Flows.

•Limited Review Report of the Auditor in respect of the aforementioned Financial Results.

The Financial Results will be published in the newspapers as required under Regulation 47(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015 and will also be made available on the website of the Company at www.kcl.net.in

The Board Meeting commenced at 1.00 PM and concluded at 1.50 PM

You are requested to take the same on your record.

This is for your information and records.

Thanking You,

Yours Sincerely,
For Kabra Commercial Limited

AFSHA RAFIQUE NAG CHOWDHURY

Digitally signed by AFSHA RAFIQUE NAG CHOWDHURY
DN: c=IN, postalCode=700028, st=WEST BENGAL, street=23 BAGUIATI ROAD SOUTH DUMDUM NORTH 24 PARGANAS, l=KOLKATA, o=Personal, serialNumber=ecea979f0ae676a37cf5f9ef1cc1bd8fa5f26efa8a060c82bc8583b7e94c54ca7e, pseudonym=9d3051b0d8f6ed1b7de7eb2d4da3b3ee20, 2.5.4.20=3d81ac477fdc33c79e47d3a05f891f8904c156caa9de9b247ef0983abf3ca22e, email=AFSHAMAFIQUE@GMAIL.COM, cn=AFSHA RAFIQUE NAG CHOWDHURY
Date: 2026.11.13 13:58:28 +05'30'

[Afsha Rafique Nag Chowdhury]
A54861

RANJIT JAIN & CO.
Chartered Accountants

+91-33-6645 1281 / 1282
info@ranjitjainco.com
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 COMMERCIAL LIMITED

We have reviewed the accompanying statement of unaudited financial results of Kabra Commercial Limited ("the Company") for the quarter and half year ended on 30th September, 2026 (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.

We draw attention to note no 4 of financial result which state "No provision for impairment loss has been made in respect of Sundry Debtors amounting to Rs. 2,66,22,251/- outstanding for more than 3 years and under sub-judice. Management considers the same fully recoverable as the judgement would be in favour of the company as per legal opinion sought."
However, considering the significant time involved in the court process and delays in the realisation of amounts, we are unable to comment on the carrying value of the above referred receivable and the shortfall, if any, on the amount that would be ultimately realized by the Company.

RANJIT JAIN & CO. Kolkata 700 001 Chartered Accountants

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.

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

RANJIT JAIN & CO. Kolkata 700 001 Chartered Accountants

CA Ashok Kumar Agarwal
(Partner)
(Membership No. 056622)

Place: Kolkata
Date: 13.11.2026
UDIN: 26056622BDGZAP4180

KABRA COMMERCIAL LIMITED

(CIN : L67120WB1982PLC035410)
REGD.OFFICE: 2, BRABOURNE ROAD, 4TH FLOOR, KOLKATA-700001
Phone No. 2225-4058, Fax : 91-33-22253461
Email : contact@kcl.net.in Website : www.kcl.net.in

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2026

(Rs in Lacs)

Sl.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
1	**Income from operations**						
	(a) Revenue from operations	264.65	253.25	355.25	517.90	593.14	1335.10
	(b) Other Income	50.59	132.05	9.22	182.64	109.70	159.14
	Total income from operations (net)	315.24	385.30	364.47	700.54	702.84	1494.24
2	**Expenses :**						
	(a) Purchase of Traded Goods	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Transportation & Direct Expenses	221.72	237.54	353.97	459.26	593.12	1153.59
	(c) Employee benefits expenses	8.49	8.70	10.98	17.19	18.39	37.09
	(d) Finance Cost	18.33	22.43	16.35	40.76	24.50	64.03
	(e) Depreciation and amortization expenses	0.70	0.70	0.99	1.40	1.98	3.99
	(f) Other expenses	7.13	12.70	5.78	19.83	20.89	196.51
	Total expenses	256.37	282.07	388.07	538.44	658.88	1455.21
3	**Profit / (Loss) before exceptional items & tax (1 - 2)**	58.87	103.23	-23.60	162.10	43.96	39.03
4	Exceptional items		0.00	0.00		0.00	0.00
5	**Profit / (Loss) before tax**	58.87	103.23	-23.60	162.10	43.96	39.03
6	Tax expense:						
	(a) Current Tax	34.25	14.60	(7.43)	48.85	10.84	36.45
	(b) Deferred Tax		0.00				-0.34
	Total Tax Expense	34.25	14.60	(7.43)	48.85	10.84	36.11
7	**Profit / (Loss) for the period (5 - 6)**	24.62	88.63	-16.17	113.25	33.12	2.92
8	Other comprehensive income / (Loss) net of Tax						
	(i) Items that will not be reclassified to profit or loss	0.63	40.78	-4.05	41.41	43.81	-17.14
	(ii) Income tax relating to items that will not be reclassified to profit or loss	22.39	-3.34	0.5	19.05	-5.48	14.09
	Total other comprehensive income for the period / year	23.02	37.44	-3.55	60.46	38.33	-3.05
9	**Total Comprehensive Income after Tax(7+ 8)**	47.64	126.07	-19.72	173.71	71.45	-0.13
10	Paid-up equity share capital (Face Value Rs. 10/- each)	294.00	294.00	294.00	294.00	294.00	294.00
11	Other Equity (excluding revaluation reserve)	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1933.20**
12	**Earnings per share (of Rs. 10/- each) (not annualised):**						
	(a) Basic	0.84	3.01	(0.55)	3.85	1.13	0.10
	(b) Diluted	0.84	3.01	(0.55)	3.85	1.13	0.10

Note :

i) The above unaudited standalone financial results for the quarter and half year ended 30th September,2026 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 13.11.2026 in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). The Statutory Auditors have carried out a limited review on the above financial results.

ii) Segment Report as at 30.09.2026 is attached

iii) As prescribed under Section 133 of the Companies Act 2013 read with the relevant rules issued thereunder the financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 as amended.

iv) No provision for impairment loss has been made in respect of Sundry Debtors amounting to Rs.2,66,22,251/- outstanding for more than 3 years and under sub-judice. Management considers the same fully recoverable as the judgement would be in favour of the company as per legal opinion sought.

v) Neither there is any complaint pending at the beginning of the Quarter nor any complaint received during the Quarter.

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

vii)The above results will be filed with the Stock Exchange and will also be available on the Company's website : www.kcl.net.in

Place : Kolkata
Date : 13.11.2026

For Kabra Commercial Limited

Ramawtar Kabra
Managing Director
DIN : 00341280

RANJIT JAIN & CO. Kolkata 700 001

Kabra Commercial Ltd. 4th Floor Kolkata-1 2, Brabourne Road

KABRA COMMERCIAL LIMITED

(CIN : L67120WB1982PLC035410)
REGD.OFFICE: 2, BRABOURNE ROAD, 4TH FLOOR, KOLKATA-700001
Phone No. 2225-4058, Fax : 91-33-22253461
Email : contact@kcl.net.in Website : www.kcl.net.in

Segment Wise Revenue, Results & Capital Employed under Clause 41 of the Listing Agreement

(Rs in Lacs)

Sl. No	Particulars	Standalone					
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
1	SEGMENT REVENUE						
	A.Coal / Coke Transportation & Service / Commission	264.65	253.25	355.25	517.90	593.14	1335.10
	B.Investment & Finance	18.97	101.34	(24.22)	120.31	42.88	24.77
	C. Unallocated	31.62	30.71	33.44	62.33	66.82	134.37
	Total Segment Revenue (A+B+C)	**315.24**	**385.30**	**364.47**	**700.54**	**702.84**	**1494.24**
	Less : Inter Segment Revenue	**50.59**	**132.05**	**9.22**	**182.64**	**109.70**	**159.14**
	Revenue from Operations	**264.65**	**253.25**	**355.25**	**517.90**	**593.14**	**1335.10**
2	SEGMENT RESULT						
	(Profit before Tax & Int. from each segment)						
	A.Coal / Coke Transportation & Service / Commission	42.93	15.71	1.28	58.64	0.02	181.51
	B.Investment & Finance	17.30	99.89	(21.05)	117.19	38.88	-145.23
	C. Unallocated	31.62	30.71	33.44	62.33	66.82	134.37
	Total	**91.85**	**146.31**	**13.67**	**238.16**	**105.72**	**170.65**
	Less: i) Interest	18.33	22.43	16.35	40.76	24.50	64.03
	ii) Other un-allocable expenditure	14.65	20.65	20.92	35.30	37.26	67.59
	Total Profit before Tax	**58.87**	**103.23**	**(23.60)**	**162.10**	**43.96**	**39.03**
3	SEGMENT ASSETS						
	A.Coal / Coke Transportation & Service / Commission	462.50	437.83	525.32	462.50	525.32	422.10
	B.Investment & Finance	1052.67	1073.17	1422.89	1052.67	1422.89	1249.57
	C. Unallocated	2256.72	2101.60	2136.51	2256.72	2136.51	1981.06
	Total	**3771.89**	**3612.60**	**4084.72**	**3771.89**	**4084.72**	**3652.73**
4	SEGMENT LIABILITIES						
	A.Coal / Coke Transportation & Service / Commission	39.31	29.31	814.07	39.31	814.07	27.07
	B.Investment & Finance	0.00	75.00	125.00	0.00	125.00	80.46
	C. Unallocated	1255.74	1112.74	806.44	1255.74	806.44	1289.72
	Total	**1295.05**	**1217.05**	**1745.51**	**1295.05**	**1745.51**	**1397.25**

Place : Kolkata
Date : 13.11.2026

RANJIT JAIN & CO. Kolkata 700 001 Chartered Accountants

For Kabra Commercial Limited

Ramawtar Kabra
Managing Director
DIN : 00341280

Kabra Commercial Ltd. 4th Floor Kolkata-1 2, Brabourne Road

KABRA COMMERCIAL LIMITED

(CIN : L67120WB1982PLC035410)
REGD.OFFICE: 2, BRABOURNE ROAD, 4TH FLOOR, KOLKATA-700001
Phone No. 2225-4058, Fax : 91-33-22253461
Email : contact@kcl.net.in Website : www.kcl.net.in

UNAUDITED STATEMENT OF ASSETS & LIABILITIES AS ON 30-09-2026

Sl. No	(Rs. In lacs) Particulars	Half Year Ended 30.09.2026 Unaudited	Financial Year Ended 31.03.2026 Audited
	ASSETS		
1	**Non-current assets**		
	Fixed Assets	38.07	40.67
	Non-current investments	1048.28	1249.57
	Other non-current financial assets	945.46	945.46
	Total non-current financial assets	**2031.81**	**2235.70**
	Deferred tax assets (net)	6.29	3.06
	Other non-current assets		0.00
	Total non-current assets	**2038.10**	**2238.76**
2	**Current assets**		
	Inventories	0.00	0.00
	Current investments	0.00	0.00
	Trade receivables, current	462.50	422.10
	Cash and cash equivalents	1050.62	797.65
	Other current financial assets	16.64	14.76
		1529.76	**1234.51**
	Other current assets	204.03	179.46
	Total current assets	**1733.79**	**1413.97**
	Total assets	**3771.89**	**3652.73**
	Equity and Liabilities		
1	**Equity**		
	Equity share capital	294.00	294.00
	Other equity	2182.85	1961.48
	Total equity	**2476.85**	**2255.48**
2	**Liabilities**		
	Non-current liabilities		
	Borrowings, non-current	48.07	32.03
	Deferred tax liabilities (net)	0.00	0.00
	Other non-current liabilities	0.00	0.00
	Total non-current liabilities	**48.07**	**32.03**
	Current liabilities		
	Borrowings, current	1165.54	1296.69
	Trade payables, current	40.21	27.86
	Other current liabilities	4.20	3.65
	Provisions, current	37.02	37.02
		1246.97	**1365.22**
	Total equity and liabilities	**3771.89**	**3652.73**

Place : Kolkata
Date : 13.11.2026

For Kabra Commercial Limited

Ramawtar Kabra
Managing Director
DIN : 00341280

KABRA COMMERCIAL LIMITED

(CIN: L67120WB1982PLC035410)
REGD.OFFICE: 2, BRABOURNE ROAD, 4TH FLOOR, KOLKATA-700001
Phone No. 2225-4058, Fax : 91-33-22253461
Email : contact@kcl.net.in Website : www.kcl.net.in

Unaudited Cash Flow Statement for the half year ended 30th September 2026

(Amount in Lacs)

Particulars	Year to date figures for the current period ended 30th September 2026	Year to date figures for the previous period ended 30th September 2025
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit as per Profit & Loss A/C	162.10	43.96
Adjustments for:		
i) Dividend Received	(8.72)	(10.89)
ii) Interest received	(60.20)	(64.96)
iii) Interest paid	40.76	24.49
vi) Depreciation	1.40	1.98
vii) Adjustment for Fair Value Changes	(63.30)	-
Operating Profit before change in working capital	**72.03**	**(5.42)**
Decrease / (Increase) in Trade Receivable	(40.40)	(77.29)
Decrease / (Increase) in Other Deposits	-	-
Decrease / (Increase) Other Financial Current Assets	(1.88)	(4.28)
Decrease / (Increase) Other Current Assets	(24.57)	(115.97)
Increase / (Decrease) Other Current Liabilities	0.55	2.44
Increase / (Decrease) Trade Payables	12.35	(383.41)
Profit Before Tax	**18.08**	**-583.93**
Less: Tax Paid	-	13.04
Income Generated from Operating Activities:	**18.08**	**(570.89)**
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Proceeds from Purchase/Sale of Investments(Net)	320.63	(33.13)
Purchase of Non-Current Financial Assets	-	(1,182.63)
Dividend Received	8.72	10.89
Interest Received	60.20	64.96
Sale of Property, Plant & Equipment	1.20	-
Income Generated from Investing Activities:	**390.76**	**(1,139.91)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Loan taken from Bank - Long term	16.04	33.97
Loan taken from Bank - Short term	(131.15)	520.21
Interest Paid	(40.76)	(24.49)
Income Generated from Financing Activities:	**(155.87)**	**529.69**
Net Increase in Cash & Cash equivalents(A+B+C)	**252.97**	**-1,181.11**
Cash and Cash equivalents(Opening)	797.65	1,194.19
Cash and Cash equivalents(Closing)	1,050.62	13.08
Net Increase in Cash & Cash Equivalents	252.97	-1,181.11

Place : Kolkata
Dated: 13.11.2026

RANJIT JAIN & CO. Kolkata 700 001 Chartered Accountants

For Kabra Commercial Limited

Ramawtar Kabra
Managing Director
DIN : 00341280

Kabra Commercial Ltd. 4th Floor Kolkata-1 2, Brabourne Road