

Unaudited Standalone Financial Results for the quarter and half year ended 30th September, 2022

Kmu <kmu@coalsale.co.in>

Mon 11/14/2022 4:13 PM

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

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📎 1 attachments (896 KB)

Unaudited Financial Results_cse_kmul.pdf;

November 14, 2022

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, 2022
Scrip Code - 21098

Further to our letter dt. 07th November, 2022, 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. 14th November, 2022.

- (1) Unaudited Standalone Financial Results of the Company, for the Quarter and Six Months ended 30th September, 2022;
- (2) Unaudited Standalone Balance Sheet, as at 30th September, 2022; and
- (3) Unaudited Standalone Cash Flow Statement, for the Six Months ended 30th September, 2022;
- (4) Limited Review Reports from the Statutory Auditors, Messrs Ranjit Jain & Co. , on the aforesaid Standalone Financial Results.

The Board meeting commenced at 11:30 a.m. and concluded at **11:55** a.m.

Yours faithfully
For KABRA MARBLE UDYOG LIMITED
[CHANDRA PRAKASSH KABRA]
DIRECTOR
DIN : 00338838

Encl : as above.

KABRA MARBLE UDYOG LIMITED

CIN NO : L14101WB1979PLC031873

Regd. Office : 4, Synagogue Street, 6th Floor, Kolkata- 700 001

Tele: 033-2225-4546 Fax : 033-22253461

e-mail : kmu@coalsale.co.in website: www.kmu.net.in

November 14, 2022

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

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ended 30th September, 2022
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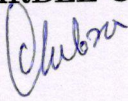
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Yours faithfully

For KABRA MARBLE UDYOG LIMITED



[CHANDRA PRAKASSH KABRA]

DIRECTOR

DIN : 00338838

Encl : as above.

KABRA MARBLE UDYOG LIMITED

(CIN : L14101WB1979PLC031873)

REGD.OFFICE: 4, SYNAGOGUE STREET, 6TH FLOOR, KOLKATA-700001

Phone No. 2225-4058, Fax : 91-33-22253461

Email : kmu@coalsale.co.in Website : www.kmu.net.in

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2022

(Rs in Lacs)

PART I	Sl.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
			30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
			(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	1	Income from operations						
		(a) Revenue from operations	0.00	8.60	34.02	8.60	37.09	103.78
		(b) Other Income	4.44	1.94	1.72	6.38	2.36	10.70
		Total income from operations (net)	4.44	10.54	35.74	14.98	39.45	114.48
	2	Expenses :						
		(a) Cost of Materials consumed	0.00	7.91	31.10	7.91	34.12	99.15
		(b) Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	0.00
		(c) Change 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	1.01	0.54	2.27	1.55	2.72	5.97
		(e) Finance Cost	0.00	0.00	0.03	0.00	0.15	0.18
		(f) Depreciation and amortization expenses	0.48	0.48	0.61	0.96	1.22	2.44
		(g) Loss on sale of investments	-4.38	4.38	-0.38	0.00	0.00	0.00
		(h) Other expenses	0.79	0.97	2.93	1.76	3.31	6.65
		Total expenses	-2.10	14.28	36.56	12.18	41.52	114.39
	3	Total profit before exceptional items and tax	6.54	-3.74	(0.82)	2.80	-2.07	0.09
		Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
		Total profit before tax	6.54	-3.74	(0.82)	2.80	-2.07	0.09
	6	Tax expense:						
		Current Tax	1.15	0.00	0.00	1.15	0.00	0.02
		Deferred Tax	0.00	0.00	0.00	0.00	0.00	-0.22
	7	Total Tax Expense	1.15	0.00	0.00	1.15	0.00	(0.20)
	8	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00	0.00	0.00	0.00	0.00
	9	Net Profit / Loss for the period from continuing operations	5.39	-3.74	(0.82)	1.65	-2.07	0.29
	10	Profit / (Loss) from discontinued operations before tax	0	0	0	0	0	0
	11	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
	12	Net Profit / (Loss) from discontinued operations after tax	0	0	0	0	0	0
	13	Share of profit / (loss) of associates and joint ventures accounted for using equity method	0	0	0	0	0	0
	14	Total profit / (loss) for period	5.39	-3.74	(0.82)	1.65	-2.07	0.29
	15	Other comprehensive income net of taxes	0	0	0	0	0	0
	16	Total Comprehensive Income for the period	5.39	-3.74	(0.82)	1.65	-2.07	0.29
	17	Paid-up equity share capital (Face Value Rs. 10/- each)	24.00	24.00	24.00	24.00	24.00	24.00
	18	Reserve excluding Revaluation Reserve as per Balance Sheet of previous accounting year	0.00	0.00	0.00	0.00	0.00	148.55
	19.1	Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):						

For KABRA MARBLE UDYOG LIMITED

Chubra

Director

AF



KABRA MARBLE UDYOG LIMITED

(CIN : L14101WB1979PLC031873)

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STATEMENT OF ASSETS & LIABILITIES

Sl. No	(Rs. In lacs) Particulars	Half Year Ended 30.09.2022 Unaudited	Financial Year Ended 31.03.2022 Audited
	ASSETS		
1	Non-current assets		
	Property, plant and equipment	11.11	12.06
	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	128.94	107.01
	Trade receivables, non-current	0.00	0.00
	Loans, non-current (Security Deposit)	0.00	0.00
	Other non-current financial assets	15.35	15.35
	Total non-current financial assets	144.29	122.36
	Deferred tax assets (net)	0.18	0.18
	Other non-current assets	0.04	0.12
	Total non-current assets	155.62	134.72
2	Current assets		
	Inventories		
	Current financial assets		
	Current investments	0.00	0.00
	Inventories	0.00	6.25
	Trade receivables, current	0.22	2.38
	Cash and cash equivalents	30.18	47.70
	Bank balance other than cash and cash equivalents	0.00	0.00
	Loans, current	0.00	0.00
	Other current financial assets	1.06	0.11
	Total current financial assets	31.46	56.44
	Current tax assets (net)	0.00	0.00
	Other current assets	1.95	3.13
	Total current assets	33.41	59.57
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	189.03	194.29
	Equity and Liabilities		
1	Equity		
	Equity attributable to owners of parent		
	Equity share capital	24.00	24.00
	Other equity	148.58	148.55
	Total equity attributable to owners of parent	172.58	172.55
	Non-controlling interest	0.00	0.00
	Total equity	172.58	172.55
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	0.00	0.86
	Trade payables, current	12.93	18.21
	Other current financial liabilities	0.00	0.00
	Total current financial liabilities	12.93	19.07
	Other current liabilities	0.00	0.30
	Provisions, current	3.52	2.37
	Current tax liabilities (Net)	0.00	0.00
	Deferred governments grants, current	0.00	0.00
	Total current liabilities	3.52	2.67
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	16.45	21.74
	Total equity and liabilities	189.03	194.29

Note :

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14.11.2022.
- The Limited Review of these results has been done by the Statutory Auditors of the Company.
- There is no investor complaint pending against the Company.
- No amount of Depreciation has been provided for the period and is to be accounted if amount arises.
- There is no segment reporting.
- Figures of the previous year / period re-grouped, re-arranged and recasted, wherever found necessary.

For KABRA MARBLE UDYOG LIMITED

Chandra

Director

Place : Kolkata
Date : 14.11.2022

For Kabra Marble Udyog Limited
Chandra Prakash Kabra
Director
(DIN : 0038838)



**Cash Flow Statement prepared pursuant to the Listing Agreement with the Stock Exchange
for the Half Year ended 30th September 2022**

Particulars	(Amount in Lacs)	
	Half Year Ended 30th September 2022 (Unaudited)	Half Year Ended 30th September 2021 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit as per Profit & Loss A/C	2.80	(2.07)
Adjustments for:		
i) Dividend Received		(1.53)
ii) Interest received		(0.60)
iii) Interest paid		0.15
iv) Profit/Loss on sale of share	(1.99)	(0.22)
v) Depreciation	0.95	1.23
Operating Profit before change in working capital	1.76	(3.04)
Decrease / (Increase) Inventories	6.25	(5.57)
Decrease / (Increase) Trade Receivables	2.16	(5.79)
Decrease / (Increase) Other Financial Current Assets	(0.95)	-
Decrease / (Increase) Other Current Assets	1.18	22.75
Increase / (Decrease) Short Term Borrowings		(8.62)
Increase / (Decrease) Short Term Provisions	1.15	-
Increase / (Decrease) Other Current Liabilities	(0.30)	0.36
Increase / (Decrease) Other Financial Current Liabilities	(5.28)	-
Increase / (Decrease) Trade Payables	(0.86)	(3.31)
Profit Before Tax / Cash Generated from Operation	5.11	(3.22)
Less: Tax Paid	2.77	-
Income Generated from Operating Activities:	2.34	(3.22)
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Profit/Loss on sale of Shares		0.22
Purchase of Investments	(99.60)	-
Sale of Investments	79.66	-
Purchase/ Sale of Investments		(0.39)
Decrease / (Increase) Other Non- Current Assets	0.08	-
Dividend Received		1.53
Interest Received		0.60
Purchase of Property, Plant & Equipment		-
Income Generated from Investing Activities:	(19.86)	1.96
C. CASH FLOW FROM FINANCING ACTIVITIES		
Borrowings	-	-
Loans	-	-
Interest Paid	-	(0.15)
Income Generated from Financing Activities:	-	(0.15)
Net Increase in Cash & Cash equivalents(A+B+C)	(17.52)	(1.41)
Cash and Cash equivalents(Opening)	47.70	18.78
Cash and Cash equivalents(Closing)	30.18	17.37
Net Increase in Cash & Cash Equivalents	(17.52)	(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-322505E

Ranjit Jain

CA ALOK JAIN
PARTNER
Membership No.062283

Place : Kolkata
Dated: 14-11-2022



For and on Behalf of Directors

For KABRA MARBLE UDYOG LIMITED

Chubra
Director

KABRA MARBLE UDYOG LIMITED

Registered Office : 4, Synagogue Street, 6th floor, Kolkata 700 001.
Phone No. 2225-4058, Fax No. 2225-3461, Email: kmu@coalsale.co.in Web site: www.kmu.net.in
Corporate Identity Number (CIN) L14101WB1979PLC031873

EXTRACT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2022

S.No	Particulars	Rs. in Lacs					
		Quarter Ended		Half Yearly		Year Ended	
		30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
1	Total Income from operations	4.44	10.54	35.74	14.98	39.45	114.48
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	6.54	(3.74)	(0.82)	2.80	(2.07)	0.09
3	Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	6.54	(3.74)	(0.82)	2.80	(2.07)	0.09
4	Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	5.39	(3.74)	(0.82)	1.65	(2.07)	0.29
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)	-	-	-	-	-	148.55
8	Earnings Per Share (Face value of `10/- each)(not annualised)	a)Basic 2.24 b)Diluted 2.24	(1.56) (1.56)	(0.34) (0.34)	0.68 0.68	(0.86) (0.86)	0.12 0.12

Notes:

1. The Financial Results of the Company for the quarter ended 30th September, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 14th November, 2022 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, 2022 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.kmu.net.in).
3. Figures of the previous periods have been regrouped/rearranged wherever necessary.

Place : Kolkata
Date : 14th November, 2022

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

For KABRA MARBLE UDYOG LIMITED

Director





LIMITED REVIEW REPORT ON UNAUDITED KABRA MARBLE UDYOG LIMITED.

TO THE BOARD OF DIRECTORS OF KABRA MARBLE UDYOG LIMITED.

1. We have reviewed the accompanying statement of Unaudited Financial Results of **Kabra Marble Udyog Limited.** (the Company) for the **quarter and half year ended on 30th Sept, 2022** together with the notes thereon, attached herewith (the Statement) being submitted by the company pursuant to the requirements of regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 (listing Regulations).
2. This Statement which is the responsibility of the Company's management and has been approved by the 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' prescribed under section 133 of the Companies Act 2013 as amended, read with the relevant Rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review (SRE) 2410, "Review of Interim Financial Information performed by 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 and analytical procedures applied to financial data and thus provide less assurance than an Audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Financial Results prepared in accordance with aforesaid Indian Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 330 of the SEBI (Listing Obligations and disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material Misstatement.

For Ranjit Jain & Co.
Chartered Accountants



Alok Jain

CA Alok Jain
(Partner)

Mem. No.: - 062283)

UDIN: 22062283BDAUSQ3655

Place: Kolkata
Date: 14.11.2022