

# KABRA MARBLE UDYOG LIMITED

CIN NO : L14101WB1979PLC031873

Regd. Office : 4, Synagogue Street, 6<sup>th</sup> Floor, Kolkata- 700 001

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

e-mail : [kmu@coalsale.co.in](mailto:kmu@coalsale.co.in) website: [www.kmu.net.in](http://www.kmu.net.in)

November 08, 2023

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 Six Months  
ended 30<sup>th</sup> September, 2023

Scrip Code - 21098

Further to our letter dt. 18<sup>th</sup> October, 2023 , 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. 08<sup>th</sup> November, 2023 :

- (1) Unaudited Standalone Financial Results of the Company, for the Quarter and Six Months ended 30<sup>th</sup> September, 2023;
- (2) Unaudited Standalone Cash Flow Statement, for the Six Months ended 30<sup>th</sup> September, 2023;
- (3) Unaudited Standalone Balance Sheet, as at 30<sup>th</sup> September, 2023; and
- (4) Limited Review Reports from the Statutory Auditors, Messrs Ranjit Jain & Co., on the aforesaid Standalone Financial Results.

The Board meeting commenced at 12:00 p.m. and concluded at 12:50 p.m.

Thanking you,

Yours faithfully

For KABRA MARBLE UDYOG LIMITED

[ SALKA KHANDELWAL ]

Company Secretary & Compliance Officer

M No : ACS 62056

Encls : 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, 2023

Sl.No.	Particulars	Quarter Ended			Half Year Ended		(Rs in Lacs)
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Income from operations</b>						
	(a) Revenue from operations	0.00	0.00	0.00	0.00	8.60	
	(b) Other Income	5.85	2.91	4.44	8.76	6.38	
	<b>Total income from operations (net)</b>	<b>5.85</b>	<b>2.91</b>	<b>4.44</b>	<b>8.76</b>	<b>14.98</b>	
2	<b>Expenses :</b>						
	(a) Cost of Material consumed	0.00	0.00	0.00	0.00	7.91	
	(b) Employee benefits expenses	0.87	0.87	1.01	1.74	1.55	
	(c) Finance Cost	0.00	0.01	0.00	0.01	0.00	
	(d) Depreciation and amortization expenses	0.39	0.38	0.48	0.77	0.96	
	(e) Loss on sale of investments	0.00	0.00	-4.38	0.00	0.00	
	(f) Other expenses	0.80	0.27	0.79	1.07	1.76	
	<b>Total expenses</b>	<b>2.06</b>	<b>1.53</b>	<b>-2.10</b>	<b>3.59</b>	<b>12.18</b>	
3	<b>Profit / (Loss) before tax before exceptional items &amp; tax ( 1 - 2 )</b>	<b>3.79</b>	<b>1.38</b>	<b>6.54</b>	<b>5.17</b>	<b>2.80</b>	
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	
5	<b>Profit / (Loss) before tax before exceptional items &amp; tax ( 1 - 2 )</b>	<b>3.79</b>	<b>1.38</b>	<b>6.54</b>	<b>5.17</b>	<b>2.80</b>	
6	<b>Tax expense:</b>						
	(a) Current Tax	0.25	0.31	1.15	0.56	1.15	
	(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	
	<b>Total Tax Expense</b>	<b>0.25</b>	<b>0.31</b>	<b>1.15</b>	<b>0.56</b>	<b>1.15</b>	
7	<b>Profit / ( Loss) for the period ( 5 - 6 )</b>	<b>3.54</b>	<b>1.07</b>	<b>5.39</b>	<b>4.61</b>	<b>1.65</b>	
8	Other comprehensive income / ( Loss) net of Tax	19.30	15.54	0	34.84	0	
9	<b>Total Comprehensive Income after Tax ( 7 + 8 )</b>	<b>22.84</b>	<b>16.61</b>	<b>5.39</b>	<b>39.45</b>	<b>1.65</b>	
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 )	0.00	0.00	0.00	0.00	0.00	
12	<b>Earnings per share (of Rs. 10/- each) (not annualised):</b>						
	(a) Basic	1.48	0.44	2.24	1.92	0.68	
	(b) Diluted	1.48	0.44	2.24	1.92	0.68	

FOR KABRA MARBLE UDYOG LIMITED

Director



# 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 ASSETS & LIABILITIES AS ON 30-09-2023

(Rs. In lacs)

Sl. No	Particulars	Half Year Ended 30.09.2023 Unaudited	Financial Year Ended 31.03.2023 Audited
	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	Property, plant and equipment	9.38	10.15
	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
	<b>Non-current financial assets</b>		
	Non-current investments	185.76	144.97
	Trade receivables, non-current	0.00	0.00
	Loans, non-current (Security Deposit)	0.00	0.00
	Other non-current financial assets	10.37	10.35
	<b>Total non-current financial assets</b>	<b>196.13</b>	<b>155.32</b>
	Deferred tax assets (net)	0.25	0.25
	Other non-current assets	0.00	0.00
	<b>Total non-current assets</b>	<b>205.76</b>	<b>165.72</b>
2	<b>Current assets</b>		
	Inventories		
	<b>Current financial assets</b>		
	Current investments	0.00	0.00
	Inventories	0.00	0.00
	Trade receivables, current	0.00	0.00
	Cash and cash equivalents	44.58	38.60
	Bank balance other than cash and cash equivalents	0.00	0.00
	Loans, current	0.00	0.00
	Other current financial assets	0.13	0.11
	<b>Total current financial assets</b>	<b>44.71</b>	<b>38.71</b>
	Current tax assets (net)	0.00	0.00
	Other current assets	2.55	2.10
	<b>Total current assets</b>	<b>47.26</b>	<b>40.81</b>
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
	<b>Total assets</b>	<b>253.02</b>	<b>206.53</b>
	<b>Equity and Liabilities</b>		
1	<b>Equity</b>		
	<b>Equity attributable to owners of parent</b>		
	Equity share capital	24.00	24.00
	Other equity	206.78	166.76
	<b>Total equity attributable to owners of parent</b>	<b>230.78</b>	<b>190.76</b>
	Non-controlling interest	0.00	0.00
	<b>Total equity</b>	<b>230.78</b>	<b>190.76</b>
2	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	<b>Non-current financial liabilities</b>		
	Borrowings, non-current	0.00	0.00
	Trade payables, non-current	0.00	0.00
	Other non-current financial liabilities	0.00	0.00
	<b>Total non-current financial liabilities</b>	<b>0.00</b>	<b>0.00</b>
	Provisions, non-current	0.00	0.00
	Deferred tax liabilities (net)	9.31	3.16
	Deferred government grants, Non-current	0.00	0.00
	Other non-current liabilities	0.00	0.00
	<b>Total non-current liabilities</b>	<b>9.31</b>	<b>3.16</b>
	<b>Current liabilities</b>		
	<b>Current financial liabilities</b>		
	Borrowings, current	0.00	0.00
	Trade payables, current	12.92	12.57
	Other current financial liabilities	0.00	0.00
	<b>Total current financial liabilities</b>	<b>12.92</b>	<b>12.57</b>
	Other current liabilities	0.00	0.03
	Provisions, current	0.01	0.01
	Current tax liabilities ( Net )	0.00	0.00
	Deferred governments grants, current	0.00	0.00
	<b>Total current liabilities</b>	<b>0.01</b>	<b>0.04</b>
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
	<b>Total current liabilities</b>	<b>22.24</b>	<b>15.77</b>
	<b>Total equity and liabilities</b>	<b>253.02</b>	<b>206.53</b>

- Note :**
- 1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 08.11.2023. 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 Requirements) Regulations, 2015.

For KABRA MARBLE UDYOG LIMITED

*Chakra*  
Director

Place : Kolkata  
Date : 08.11.2023

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



**KABRA MARBLE UDYOG LIMITED**

4, SYNAGOGUE STREET, 6TH FLOOR, KOLKATA - 700 001

CIN: L14101WB1979PLC031873

**Cash Flow Statement prepared pursuant to the Listing Agreement with the Stock Exchange for the quarter and six months ended 30th September 2023**

(Amount in Lacs)

Particulars	Half Year Ended	Half Year Ended
	30th September 2023 ( Unaudited )	30th September 2022 ( Unaudited )
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net Profit as per Profit & Loss A/C	5.17	2.80
Adjustments for:		
i) Dividend Received	-	-
ii) Interest received	-	-
iii) Interest paid	-	-
iv) Profit/Loss on sale of share	(4.09)	(1.99)
v) Depreciation	0.77	0.95
<b>Operating Profit before change in working capital</b>	<b>1.85</b>	<b>1.76</b>
Decrease / (Increase) Inventories	-	6.25
Decrease / (Increase) Trade Receivables	-	2.16
Decrease / (Increase) Other Financial Current Assets	(0.02)	(0.95)
Decrease / (Increase) Other Current Assets	(0.45)	1.18
Increase / (Decrease) Short Term Borrowings	-	-
Increase / (Decrease) Short Term Provisions	-	1.15
Increase / (Decrease) Other Current Liabilities	-	(0.30)
Increase / (Decrease) Other Financial Current Liabilities	0.35	(5.28)
Increase / (Decrease) Trade Payables	-	(0.86)
<b>Profit Before Tax / Cash Generated from Operation</b>	<b>1.73</b>	<b>5.11</b>
Less: Tax Paid	-	2.77
<b>Income Generated from Operating Activities:</b>	<b>1.73</b>	<b>2.34</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Profit/Loss on sale of Shares	-	-
Purchase of Investments	(12.07)	(99.60)
Sale of Investments	16.34	79.66
Purchase/ Sale of Investments	-	-
Decrease / (Increase) Other Non- Current Assets	(0.02)	0.08
Dividend Received	-	-
Interest Received	-	-
Purchase of Property, Plant & Equipment	-	-
<b>Income Generated from Investing Activities:</b>	<b>4.25</b>	<b>(19.86)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Borrowings	-	-
Loans	-	-
<b>Income Generated from Financing Activities:</b>	<b>-</b>	<b>-</b>
<b>Net Increase in Cash &amp; Cash equivalents(A+B+C)</b>	<b>5.98</b>	<b>(17.52)</b>
Cash and Cash equivalents(Opening)	38.60	47.70
Cash and Cash equivalents(Closing)	44.58	30.18
<b>Net Increase in Cash &amp; Cash Equivalents</b>	<b>5.98</b>	<b>(17.52)</b>

For KABRA MARBLE UDYOG LIMITED


  
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, 2023

S.No	Particulars	₹					
		Rs. in Lacs					
		Standalone					
		Quarter Ended			Half Yearly		Year Ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Total Income from operations	5.85	2.91	4.44	8.76	14.98	16.92
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	3.79	1.38	6.54	5.17	2.80	-0.50
3	Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	3.79	1.38	6.54	5.17	2.80	-0.50
4	Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	3.54	1.07	5.39	4.61	1.65	0.31
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period after Tax and Other Comprehensive Income after tax)	22.84	16.61	5.39	39.45	1.65	18.21
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)	-	-	-	-	-	166.76
8	Earnings Per Share (Face value of ` 10/- each)(not annualised)						
	a)Basic	1.48	0.44	2.24	1.92	0.68	0.13
	b)Diluted	1.48	0.44	2.24	1.92	0.68	0.13

**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 08th November, 2023. The Statutory Auditor of the company have conducted the audit of the above Standalone Unaudited Financial Results for the quarter and six months ended 30-09-2023.

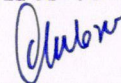
2. The above is an extract of the detailed format of financial results for the quarter and six months ended 30th September, 2023 filed with Calcutta Stock Exchange under regulation 33 and other applicable provisions of the SEBI(Listing Obligations and Disclosure Requirements) Regulations,2015. The full format of the financial results are available on the stock exchange 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 : 08th November, 2023

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

For KABRA MARBLE UDYOG LIMITED



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 MARBLE UDYOG LIMITED**

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 30<sup>th</sup> Sept, 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.

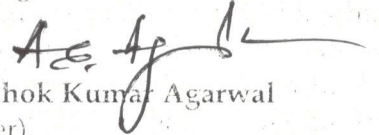
The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34), "Interim Financial Reporting" as prescribed 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.

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



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

Place: Kolkata  
Date: 08.11.2023  
UDIN: 23056622BHBCMD4243