

KABRA MARBLE UDYOG LIMITED

CIN NO : L14101WB1979PLC031873

Regd. Office : 43/A, Nimtolla Ghat Street, 1st Floor, Kolkata- 700 006

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

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

November 14, 2024

The Listing Department

The Calcutta Stock Exchange Limited,

7, Lyons Range.

Kolkata – 700 001

Sub : Unaudited Financial Results for the Second Quarter and Half Year ended 30th September, 2024.

Dear Sir / Madam,

In furtherance to our intimation dated 17th October, 2024, and pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company, at its meeting held today, i.e. 14th November, 2024 has inter-alia considered and approved Unaudited Standalone Financial Results of the Company for the Second Quarter and Half Year ended 30th September, 2024.

In this regard, pursuant to regulation 33 of the Listing Regulations, we are enclosing herewith the Unaudited Financial Results of the Company for the Second Quarter and Half Year ended 30th September, 2024, along with the Limited Review Report, issued by the Statutory Auditors of the Company. The full format of the Unaudited Standalone Financial Results for the quarter ended 30th September, 2024 are annexed herewith for making the same available on the website of the Stock Exchanges. The above results will also be available on the company's website at www.kmu.net.in

The Board Meeting commenced at 11:00 a.m. and concluded at 11:25 am

This is for your information and record.

Thanking you,

Yours faithfully

For KABRA MARBLE UDYOG LIMITED

[SALKHA KHANDELWAL]

Company Secretary & Compliance Officer

M No : ACS 62056

Encls : as above.

KABRA MARBLE UDYOG LIMITED

(CIN : L14101WB1979PLC031873)

REGD.OFFICE: 43/A, NIMTOLLA GHAT STREET, 1ST FLOOR, KOLKATA-700006

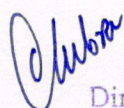
Phone No. 2225-4058, Fax : 91-33-22253461

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, 2024

PART I		(Rs in Lacs)					
Sl.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income from operations						
	(a) Revenue from operations	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Other Income	3.89	1.96	5.85	5.85	8.76	12.80
	Total income from operations (net)	3.89	1.96	5.85	5.85	8.76	12.80
2	Expenses :						
	(a) Cost of Material consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Employee benefits expenses	0.87	0.87	0.87	1.74	1.74	3.48
	(c) Finance Cost	0.01	0.00	0.00	0.01	0.01	0.26
	(d) Depreciation and amortization expenses	0.33	0.34	0.39	0.67	0.77	1.53
	(e) Loss on sale of investments	0.00	0.00	0.00	0.00	0.00	0.00
	(f) Other expenses	1.73	1.23	0.80	2.96	1.07	4.07
	Total expenses	2.94	2.44	2.06	5.38	3.59	9.34
3	Profit / (Loss) before tax before exceptional items & tax (1 - 2)	0.95	-0.48	3.79	0.47	5.17	3.46
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit / (Loss) before tax before exceptional items & tax (3 - 4)	0.95	-0.48	3.79	0.47	5.17	3.46
6	Tax expense:						
	(a) Current Tax	1.91	0.00	0.25	1.91	0.56	7.68
	(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	-0.03
	Total Tax Expense	1.91	0.00	0.25	1.91	0.56	7.65
7	Profit / (Loss) for the period (5 - 6)	-0.96	-0.48	3.54	-1.44	4.61	-4.19
8	Other comprehensive income / (Loss) net of Tax	21.52	19.60	19.30	41.12	34.84	99.17
9	Total Comprehensive Income after Tax (7 + 8)	20.56	19.12	22.84	39.68	39.45	94.98
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 (excluding revaluation reserve)	0.00	0.00	0.00	0.00	0.00	261.74
12	Earnings per share (of Rs. 10/- each) (not annualised):						
	(a) Basic	-0.40	-0.20	1.48	-0.60	1.92	-1.75
	(b) Diluted	-0.40	-0.20	1.48	-0.60	1.92	-1.75

For KABRA MARBLE UDYOG LIMITED



Director

KABRA MARBLE UDYOG LIMITED

(CIN : L14101WB1979PLC031873)

REGD.OFFICE: 43/A, NIMTOLLA GHAT STREET, 1ST FLOOR, KOLKATA-700006

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

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

STATEMENT OF ASSETS & LIABILITIES AS ON 30-09-2024

Sl. No	(Rs. In lacs) Particulars	Half Year Ended 30.09.2024 Unaudited	Financial Year Ended 31.03.2024 Audited	Note :
	ASSETS			
1	Non-current assets			1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14.11.2024. The Statutory Auditor have carried out a Limited Review of the above Financial Results.
	Property, plant and equipment	7.94	8.61	2) Since the company has no revenue from operations, Segment Report is not applicable.
	Capital work-in-progress	0.00	0.00	3) The above financial results are on a Standalone Basis.
	Investment property	0.00	0.00	4) Neither there is any complaint pending at the beginning of the Quarter nor any complaint received during the Quarter.
	Goodwill	0.00	0.00	5) Figures for the previous have been regrouped / reclassified to confirm to the classification of the current period.
	Other intangible assets	0.00	0.00	6) The statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
	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	175.46	129.53	
	Trade receivables, non-current	0.00	0.00	
	Loans, non-current (Security Deposit)	0.00	0.00	
	Other non-current financial assets	0.35	0.35	
	Total non-current financial assets	175.81	129.88	
	Deferred tax assets (net)	0.29	0.28	
	Other non-current assets	0.00	0.00	
	Total non-current assets	184.04	138.77	
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	170.15	172.78	
	Bank balance other than cash and cash equivalents	0.00	0.00	
	Loans, current	0.00	0.00	
	Other current financial assets	3.37	0.15	
	Total current financial assets	173.52	172.93	
	Current tax assets (net)	0.00	0.00	
	Other current assets	2.79	2.26	
	Total current assets	176.31	175.19	
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	360.35	313.96	
	Equity and Liabilities			
1	Equity			
	Equity attributable to owners of parent			
	Equity share capital	24.00	24.00	
	Other equity	303.33	261.74	
	Total equity attributable to owners of parent	327.33	285.74	
	Non-controlling interest	0.00	0.00	
	Total equity	327.33	285.74	
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)	12.57	7.92	
	Deferred government grants, Non-current	0.00	0.00	
	Other non-current liabilities	0.00	0.00	
	Total non-current liabilities	12.57	7.92	
	Current liabilities			
	Current financial liabilities			
	Borrowings, current	0.00	0.00	
	Trade payables, current	0.00	0.00	
	Other current financial liabilities	12.75	12.58	
	Total current financial liabilities	12.75	12.58	
	Other current liabilities	0.00	0.03	
	Provisions, current	7.70	7.69	
	Current tax liabilities (Net)	0.00	0.00	
	Deferred governments grants, current	0.00	0.00	
	Total current liabilities	7.70	7.72	
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	33.02	28.22	
	Total equity and liabilities	360.35	313.96	

For KABRA MARBLE UDYOG LIMITED



Director

Place : Kolkata
Date : 14.11.2024

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

KABRA MARBLE UDYOG LIMITED

Registered Office : 43/A, Nimtolla Ghat Street, 1st floor, Kolkata 700 006.
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, 2024

S.No	Particulars	Rs. in Lacs						
		Standalone						
		Quarter Ended		Half Yearly		Year Ended		31.03.2024 (Audited)
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	
1	Total Income from operations	3.89	1.96	5.85	5.85	8.76	8.76	12.80
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	0.95	-0.48	3.79	0.47	5.17	5.17	3.46
3	Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	0.95	-0.48	3.79	0.47	5.17	5.17	3.46
4	Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	-0.96	-0.48	3.54	-1.44	4.61	4.61	-4.19
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period after Tax and Other Comprehensive Income after tax)	20.56	19.12	22.84	39.68	39.45	39.45	94.98
6	Equity Share Capital (Face Value of ` 10/- each)	24.00	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)							261.74
8	Earnings Per Share (Face value of ` 10/- each)(not annualised)	-0.40	-0.20	1.48	-0.60	1.92	1.92	-1.75
	a)Basic	-0.40	-0.20	1.48	-0.60	1.92	1.92	-1.75
	b)Diluted	-0.40	-0.20	1.48	-0.60	1.92	1.92	-1.75

Notes:

- 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 14th November, 2024. The Statutory Auditor of the company have carried the Limited Review Report of the above Standalone Unaudited Financial Results for the quarter and six months ended 30-09-2024.
- The above is an extract of the detailed format of financial results for the quarter and six months ended 30th September, 2024 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).
- Figures of the previous periods have been regrouped/rearranged wherever necessary.

Place : Kolkata

Date : 14th November, 2024

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

For KABRA MARBLE UDYOG LIMITED

Chandra Prakash Kabra

Director

KABRA MARBLE UDYOG LIMITED

43/A, NIMTOLLA GHAT STREET, 1ST FLOOR, KOLKATA - 700 006

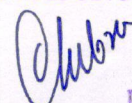
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**Cash Flow Statement prepared pursuant to the Listing Agreement with the Stock Exchange
for the quarter and six months ended 30th September 2024**

(Amount in Lacs)

Particulars	Half Year Ended 30th September 2024 (Unaudited)	Half Year Ended 30th September 2023 (Unaudited)
<u>A. CASH FLOW FROM OPERATING ACTIVITIES:</u>		
Net Profit as per Profit & Loss A/C	0.47	5.17
Adjustments for:		
i) Dividend Received	2.01	-
ii) Interest received	3.83	-
iii) Interest paid	0.01	-
iv) Profit/Loss on sale of share	-	(4.09)
v) Depreciation	0.67	0.77
Operating Profit before change in working capital	6.99	1.85
Decrease / (Increase) Inventories	-	-
Decrease / (Increase) Trade Receivables	-	-
Decrease / (Increase) Other Financial Current Assets	(3.22)	(0.02)
Decrease / (Increase) Other Current Assets	(0.53)	(0.45)
Increase / (Decrease) Short Term Borrowings	-	-
Increase / (Decrease) Short Term Provisions	-	-
Increase / (Decrease) Other Current Liabilities	(0.03)	-
Increase / (Decrease) Other Financial Current Liabilities	0.17	0.35
Increase / (Decrease) Trade Payables	-	-
Profit Before Tax / Cash Generated from Operation	3.38	1.73
Less: Tax Paid	1.90	-
Income Generated from Operating Activities:	1.48	1.73
<u>B. CASH FLOW FROM INVESTING ACTIVITIES:</u>		
Profit/Loss on sale of Shares	-	-
Purchase of Investments	(43.90)	(12.07)
Sale of Investments	45.64	16.34
Purchase/ Sale of Investments	-	-
Decrease / (Increase) Other Non- Current Assets	-	(0.02)
Dividend Received	(2.01)	-
Interest Received	(3.83)	-
Purchase of Property, Plant & Equipment	-	-
Income Generated from Investing Activities:	(4.10)	4.25
<u>C. CASH FLOW FROM FINANCING ACTIVITIES</u>		
Borrowings	-	-
Loans	-	-
Interest paid	(0.01)	-
Income Generated from Financing Activities:	(0.01)	-
Net Increase in Cash & Cash equivalents(A+B+C)	(2.63)	5.98
Cash and Cash equivalents(Opening)	172.78	38.60
Cash and Cash equivalents(Closing)	170.15	44.58
Net Increase in Cash & Cash Equivalents	(2.63)	5.98

For KABRA MARBLE UDYOG LIMITED



Director



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 MARBLE UDYOG LIMITED

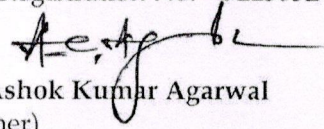
We have reviewed the accompanying statement of unaudited financial results of Kabra Marble Udyog Limited ("the Company") for the quarter and half year ended on 30th September, 2024 (the 'Statement') being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations 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 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


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

Place: Kolkata

Date: 14/11/2024

UDIN: 24056622BK6HZWI8356

