



To,
Corporate Relationship Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai 400 001

Date: 07.11.2024

Scrip Code: 539014
ISIN: INE059Q01014

Trading Symbol: KALPACOMME

Subject: Submission of Un-Audited Financial Results for the Quarter and half year ended on September 30, 2024 and Outcome of Board Meeting.

Dear Sir/Madam,

In compliance with the provisions of Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we are pleased to inform you that the Board of Directors of the Company in its Meeting held today 07th November, 2024, Thursday which commenced at 03.00 p.m. and concluded at 06.15 p.m. have considered, approved and took on record inter-alia the Un-Audited Financial Results of the Company for the quarter and half year ended 30th September, 2024 along with the Limited Review Report issued by the Statutory Auditors.

This for your information and records.

Thanking You,

**For and on behalf of
Kalpa Commercial Limited**

**Priyanka
Company Secretary
M No. A71558**

KALPA COMMERCIAL LIMITED

CIN: L74899DL1985PLC022778

Regd. Office: 1st Floor, 984, Pocket C, IFC Ghazipur, Delhi - 110 096 IN

E-Mail ID: infokalpa2@gmail.com Website: www.kalpacommercialltd.com



SGR & ASSOCIATES LLP

Chartered Accountants

Regd. Off.: B-307, Manav Apartments, Sector-9, Rohini, New Delhi-110085

Limited Review Report

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of Kalpa Commercial Limited ("Company") Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended

To,

The Board of Directors of
KALPA COMMERCIAL LIMITED
FIRST FLOOR, 984 POCKET C IFC GHAZIPUR
PAPER MARKET EAST DELHI - 110096

We have reviewed the accompanying statement of unaudited Standalone Financial Results of **Kalpa Commercial Limited ("The Company")** for the **quarter and half year ended September 30, 2024**. (Hereinafter referred to as "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 Listing Regulations") from time to time. 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 review.

This 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 principle laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind As 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder 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. 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 inquiries 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.



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Phone- 0120-4559045, Website- www.casgr.com

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results have not been prepared in accordance with applicable Indian Accounting Standards (Ind AS) and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of ' the listing regulations' including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SGR & Associates LLP
Chartered Accountants
FRN No. 022767N



Sanjeev Kumar
(Partner)

M. No. 507365

Place: Delhi

Date: 07-11-2024

UDIN: 24507365BKDBQO9964

KALPA COMMERCIAL LIMITED

CIN: L74899DL1985PLC022778

Regd. Off.: First Floor, 984 Pocket C, IFC Ghazipur Paper Market, East Delhi, Delhi, India, 110096

Email: infokalpa2@gmail.com, Website: www.kalpacommercialtd.com

(Rs. in Lakh except EPS)

Financial Results for the Quarter and Half Year Ended on 30th September, 2024							
Particulars	For Quarter Ended			For Six months ended		For Financial Year ended	
	30.09.2024 Unaudited	30.06.2024 Unaudited	30.09.2023 Unaudited	30.09.2024 Unaudited	30.09.2023 Unaudited	31.03.2024 Audited	
1 Income							
Revenue from operations	0.00	0.00	0.00	0.00	0.00	156.50	
Other Income	5.80	0.00	0.00	5.80	0.88	0.94	
Total Income	5.80	0.00	0.00	5.80	0.88	157.44	
2 Expenses							
a) Cost of raw material consumed	0.00	0.00	0.00	0.00	0.00	0.00	
b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	156.50	
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 benefit expense	1.20	2.21	1.86	3.41	2.01	6.45	
e) Finance Costs	0.00	0.00	0.00	0.00	0.00	5.94	
f) Depreciation, Depletion and amortisation expense	0.00	0.00	0.00	0.00	0.00	0.00	
g) Other Expenses							
(i) Other Expenses	1.01	1.80	1.50	2.81	2.33	8.75	
Total other Expenses	1.01	1.80	1.50	2.81	2.33	8.75	
Total Expenses	2.21	4.01	3.36	6.22	4.34	177.64	
3 Total Profit before Exceptional items & Tax	3.59	-4.01	-3.36	-0.43	-3.47	-20.20	
4 Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00	
5 Total Profit before Tax	3.59	-4.01	-3.36	-0.43	-3.47	-20.20	
6 Tax Expense							
7 Current tax	0.00	0.00	0.00	0.00	0.00	0.00	
8 Earlier Year Tax	0.00	0.00	0.00	0.00	0.00	0.00	
9 Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00	
10 Total tax expenses		0.00	0.00	0.00	0.00	0.00	
11 Net movement in regulatory deferral account balances related to profit or loss and related tax movement	0.00	0.00	0.00	0.00	0.00	0.00	
12 Net Profit / (Loss) for the period of continuing operations	3.59	-4.01	-3.36	-0.43	-3.47	-20.20	
13 Profit / (Loss) from discontinued operations before tax	0.00	0.00	0.00	0.00	0.00	0.00	
14 Tax Expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00	
15 Net Profit / (Loss) from discontinued operation after tax (XII-XIII)	0.00	0.00	0.00	0.00	0.00	0.00	
16 Share of profit (Loss) of associates and joint venture accounted for using equity Method	0.00	0.00	0.00	0.00	0.00	0.00	
17 Total Profit(Loss) for the period	3.59	-4.01	-3.36	-0.43	-3.47	-20.20	
18 Other Comprehensive income Net of taxes	0.00	0.00	0.00	0.00	0.00	0.00	
19 Total Comprehensive income for the period	3.59	-4.01	-3.36	-0.43	-3.47	-20.20	
20 Total Profit / (Loss) attributable to							
Profit / (Loss) attributable to Owners of parent	0.00	0.00	0.00	0.00	0.00	0.00	
Profit / (Loss) attributable to Owners of non-controlling interests	0.00	0.00	0.00	0.00	0.00	0.00	
21 Total Comprehensive income for the period attributable to							
Comprehensive income for the period attributable to warrants of parents	0.00	0.00	0.00	0.00	0.00	0.00	
Total Comprehensive income for the period attributable to Owners of non-controlling interest	0.00	0.00	0.00	0.00	0.00	0.00	
22 Details of Equity Share Capital							
Paid-up equity share capital	1025.00	1025.00	1025.00	1025.00	1025.00	1025.00	
Face value of equity share capital (In Rs)	10.00	10.00	10.00	10.00	10.00	10.00	
Details of Debt Securities	0.00	0.00	0.00	0.00	0.00	0.00	
23 Reserves excluding revaluation reserve	0.00	0.00	0.00	0.00	0.00	0.00	
24 Earnings per Share							
i Earning per Equity share from Continuing operations							
Basic earnings / (Loss) per Share from continuing operations	0.03	-0.04	-3.36	-4.16	-0.03	-0.20	
Diluted earnings / (Loss) per Share from continuing operations	0.03	-0.04	-3.36	-4.16	-0.03	-0.20	
ii Earning per Equity share from Discontinuing operations							
Basic earnings / (Loss) per Share from Discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00	
Diluted earnings / (Loss) per Share from Discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00	
iii Earnings per Equity Share							
a) Basic earnings / (Loss) per Share from Continuing and Discontinuing operations	0.03	-0.04	-3.36	-4.16	-0.03	-0.20	
b) Diluted earnings / (Loss) per Share from Continuing and Discontinuing operations	0.03	-0.04	-3.36	-4.16	-0.03	-0.20	
25 Debt equity ratio	0.00	0.00	0.00	0.00	0.00	0.00	
26 Debt Service coverage ratio	0.00	0.00	0.00	0.00	0.00	0.00	
27 Interest service coverage ratio	0.00	0.00	0.00	0.00	0.00	0.00	

Notes

- The above Financial Results for the quarter and half year ended on 30.09.2024 were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 07th November 2024.
- Separate Report as defined in Accounting Standard AS-17 "Segment Reporting" issued by the Institute of Chartered Accountants of India is not applicable, as the business of the Company falls on one segment.
- The statutory auditor of the Company have carried out the limited review of the financial results for the quarter and half year ended on 30.09.2024 as required under Reg. 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- Previous period figures have been regrouped/reclassified wherever necessary to correspond with the current period classification/ disclosures.

For Kalpa Commercial Limited
For Kalpa Commercial Limited


Director
Ishant Malhotra
(Managing Director)

Place : New Delhi

Dated: 07th November 2024

KALPA COMMERCIAL LIMITED

CIN : L74899DL1985PLC022778

Reg. Office: 1st Floor, 984 Pocket C, IFC Ghazipur Paper Market, Delhi - 110096

Statement of Assets and Liabilities as at 30th September, 2024

(Figures in '000 except per equity share data)

Particulars	Half Year Ended 30.09.2024 (Unaudited)	Year Ended 31.03.2024 (Audited)
Assets		
(1) Non-Current Assets		
(a) Property, Plant and Equipment	-	-
(b) Capital work - in - progress	-	-
(c) Other Intangible Assets	-	-
(d) Financial Assets		
(i) Investment	55,843	55,843
(e) Deferred Tax Assets (net)	-	-
(f) Long term loans and advances	62,400	62,400
(2) Current Assets		
(a) Inventories	-	-
(b) Financial Assets		
(i) Investment	-	-
(ii) Trade Receivable	24,025	19,025
(iii) Cash & Cash Equivalents	37	51
(c) Other Current Assets	1,47,127	1,18,566
Total Assets	2,89,432	2,55,885
I. Equity & Liabilities		
(1) Equity		
(a) Equity Share Capital	1,02,500	1,02,500
(b) Other Equity	1,46,848	1,46,891
II. LIABILITIES		
(1) Non-Current Liabilities		
(a) Financial Liabilities	-	-
(ia) Lease Liabilities	-	-
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	-	-
(2) Current Liabilities		
(a) Financial Liabilities		
(ia) Lease Liabilities		
(i) Short-term borrowings	39,826	6,060
(ii) Trade payables	9	138
(iii) Other Financial Liabilities		
(b) Other current liabilities	161	144
(c) Provisions	89	152
TOTAL EQUITY & LIABILITIES	2,89,432	2,55,885

For Kalpa Commercial Limited

For Kalpa Commercial Limited


Director

Place: Delhi

Dated: 07th November, 2024

Ishant Malhotra
(Managing Director)

KALPA COMMERCIAL LIMITED
CIN : L74899DL1985PLC022778
Reg. Office: 1st Floor, 984 Pocket C, IFC Ghazipur Paper Market, Delhi - 110096
CASH FLOW STATEMENT FOR 30TH SEPTEMBER,2024

Amount in Lacs

PARTICULARS	30.09.2024	31.03.2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net(Loss)/Profit Before Tax and extra ordinary items	-0.43	-20.2
Adjustment for:		
Provision for tax/ Tax adjustment of Earlier Years	-	-
Profit on Sale of Investment	-	-
Interest Received	-5.8	-0.94
Operating Profit before working Capital changes	-6.23	-21.14
Adjustment for:		
Trade and other Receivables	50	157.22
Inventories	-	-
Trade payables & Other Liabilities	0.83	-13.47
Other Current Assets	285.62	26
Cash generated from operations	330.22	148.6
Taxes Paid	-	-
Cash flow before extra-ordinary items	330.22	148.6
Extra-ordinary items		
Net Cash from operating activities	330.22	148.6
B. CASH FROM INVESTING ACTIVITIES:		
Loans and advances (Assets)	-	-
Loans and advances (Liability)	-	-
Profit on sale of Investment		
Interest Received	5.8	0.94
Purchase of Investment	-	-6
Sale of Investment	-	-
Net Cash inflow/(outflow) from Investing activities	5.8	-5.06
C. CASH FLOW FROM FINANCING ACTIVITIES		
Issue of Fresh Equity Shares	-	-
Dividend Paid		
Net cash inflow/(outflow) from financing activities	336.02	143.54
Net increase in cash and cash equivalents	-0.15	0.14
Cash and cash equivalents as at 01.04.2024 (Opening Balance)	0.51	0.37
Cash and cash equivalents as at 30.9.2024 (Closing Balance)	0.36	0.51

For Kalpa Commercial Limited

For Kalpa Commercial Limited

 Director

Ishant Malhotra
(Managing Director)

Place: Delhi

Dated: 07th November, 2024