



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

Date: 04.12.2024

Scrip Code: 539014
ISIN: INE059Q01014

Trading Symbol: KALPACOMME

Subject:- Submission of Un-Audited Financial Results for the Quarter and Half Year Ended September, 2023

Ref: Order passed by the delisting committee dated 12th July, 2024 and queries received in continuation of the revocation application filed dated 10th September, 2024

Dear Sir/Madam,

With reference to the above cited subject and reference, In order passed by the delisting committee we have received the discrepancy in which it is mentioned that the cash flow for the quarter and half year ended September 2023 is not attached with the submitted Un-Audited Financial Results for the Quarter and Half Year Ended September, 2023.

Please find enclosed herewith Un-Audited Financial Results along with the **cash flow** for the quarter and half year ended on 30th September, 2023.

This is 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

Ref: - KCL/NOV-1/2023-24

Date: November 08, 2023

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

Scrip Code: 539014
ISIN: INE059Q01014

Trading Symbol: KALPACOMME

Subject: Outcome of the Board Meeting-Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2023

Dear Sir / Madam,

This is to inform you that the in pursuance to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company in its Meeting held today i.e. Wednesday, November 08, 2023, which commenced at 05:00 P.M. and concluded at 06:50 P.M. at the registered office of the Company situated at 1st Floor, 984, Pocket C, IFC Ghazipur, Delhi - 110 096 India, transacted the following business:

- 1) Considered and approved Un-audited Financial Results (Standalone) of the Company for the quarter and half year ended September 30, 2023.
- 2) Considered and approved the Limited Review Report on the Un-audited Financial Results (Standalone) of the Company for the quarter and half year ended September 30, 2023.

You are requested to take note of the above and arrange to bring the above to the notice of all concerned.

Thanking You

Yours faithfully,
For Kalpa Commercial Limited

SATISH
KUMAR GOLA

Digitally signed by
SATISH KUMAR GOLA
Date: 2023.11.08
18:53:20 +05'30'

Satish Kumar Gola
Company Secretary and Compliance Officer
Membership No.: 11360
Phone No.: +91 98181 17418

Place: Delhi

Encl.: As stated above

KALPA COMMERCIAL LIMITED

CIN: L74899DL1985PLC022778

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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 Standalone Unaudited Quarterly and half yearly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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 financial results of **Kalpa Commercial Limited** for the **quarter and half yearly ended 30th September, 2023**. (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 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.



Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 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 SGR & Associates LLP

Chartered Accountants

PRN No. 022767N



Sanjeev Kumar

(Partner)

M. No. 507365

Place: Delhi

Date: 08/11/2023

UDIN: 23507365BGXJGS3166

KALPA COMMERCIAL LIMITED

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

CIN: L74899DL1985PLC022778, Tel: 011-65260012

E-mail: info@kalpacommercial.in, Website: www.kalpacommercial.in

STATEMENT OF STANDALONE UN-AUDITED RESULTS FOR THE QUARTER ENDED ON 30th SEPTEMBER, 2023

(Amount in Lakh)

Particulars	3 Months ended (30.09.2023)	Preceding 3 Months ended (30.06.2023)	Corresponding 3 Months ended in the previous year (30.09.2022)	6 Months ended (30.09.2023)	Corresponding 6 Months ended in the previous year (30.09.2022)	Period Year ended (31.03.2023)
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income from Operations						
a Revenue from Operations	-	-	650.52	-	3,154.82	3,355.52
b Other Income	-	0.88	5.29	0.88	6.00	17.59
Total Income	-	0.88	655.81	0.88	3,160.82	3373.11
2 Expenses						
a Cost of materials consumed	-	-	-	-	-	-
b Purchase of Stock-in-trade	-	-	650.50	-	3,154.80	3,355.15
c Change in inventories of finished goods, work-in-progress and stock-in-trade		-			-	
d Employee benefit expense	1.86	2.01	6.10	3.87	7.60	15.34
e Finance cost		-		-	-	2.71
f Depreciation and amortisation expense		-		-	-	
g Other expenses	1.50	2.33	1,463.33	3.83	1,464.54	2,296.28
Total Expenses	3.36	4.34	2,119.93	7.70	4,626.94	5669.48
3 Profit before exceptional and extraordinary items and tax	(3.36)	(3.46)	(1,464.12)	(6.82)	(1,466.12)	(2296.37)
4 Exceptional items	-	-	-	-	-	-
5 Profit before tax	(3.36)	(3.46)	(1,464.12)	(6.82)	(1,466.12)	(2296.37)
6 Tax expense:						
Current tax	-	-	-	-	-	-
Deferred tax	-	-	-	-	-	-
6 Net Profit /Loss after tax	(3.36)	(3.46)	(1,464.12)	(6.82)	(1,466.12)	(2296.37)
7 Other Comprehensive Income						
a(i) Item that will not be reclassified to Profit or Loss	-	-	-	-	-	-
a(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
b(i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
b(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
8 Total Comprehensive Income	(3.36)	(3.46)	(1,464.12)	(6.82)	(1,466.12)	(2296.37)
9 Details of Equity Share Capital						
Paid-up equity share capital	1025	1025	1025	1025	1025	1025
Face value of equity share capital	10	10	10	10	10	10
10 Reserve (excluding revaluation Reserves)	-	-	-	-	-	-
11 (i) Earning per share (Before extraordinary items) of Rs. 10/- each (not annualized)						
Basic	(0.03)	(0.03)	(14.28)	(0.07)	(14.30)	(22.40)
Diluted	(0.03)	(0.03)	(14.28)	(0.07)	(14.30)	(22.40)
(ii) Earning per share (After extraordinary items) of Rs. 10/- each (not annualized)						
Basic	(0.03)	(0.03)	(14.28)	(0.07)	(14.30)	(22.40)
Diluted	(0.03)	(0.03)	(14.28)	(0.07)	(14.30)	(22.40)

Notes:-

- The above un-audited financial results for the quarter / half year ended on 30.09.2023 have been reviewed by the Audit committee and have been approved by the Board at their meeting held on 08-11-2023
- 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 / half year ended on 30th September, 2022 as required under Reg. 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

**For and Behalf of the Board of Directors
For Kalpa Commercial Limited**



**Mukul Jindal
Director
DIN: 07229720**

Date: 08-11-2023

Place: New Delhi

KALPA COMMERCIAL LIMITED

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

CIN: L74899DL1985PLC022778, Tel: 011-65260012

E-mail: info@kalpacommercial.in, Website: www.kalpacommercial.in

STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2023

PARTICULARS		Note No.	(Amount in Lacs)	
			Half Year Ended 30.09.2023	Previous Year Ended 31.03.2023
			Unaudited	Audited
A	Assests			
1	Non-current Assests			
	a) Poroperty, plant and Equipment		-	-
	b) Capital work-in-progress			
	c) Financial assests			
	(i) Investments	6	552.43	552.43
	(ii) Other financia assests		-	-
	d) Deffered assest (net)		-	-
	e) Long Term Loan & advances	5b	624.00	624.00
	f) Other non-current assests		-	-
	Total Non Current Assests		1,176.43	1,176.43
2	Current Assets			
	a) inventories		-	-
	b) Financial assests			
	(i) Investment		-	-
	(ii) Trade receivables	3	289.95	347.47
	(iii) Cash and cash equivalents	4	0.31	0.37
	(iv) Short Term Loans & advances	5a	-	-
	(v) Other financial assests		-	-
	c) Other current assests	7	1,223.53	1,211.23
	Total Current Assests		1,513.80	1,559.07
	Total Assests		2,690.23	2,735.50
B	Equity and Liabilities			
1	Equity			
	a) Equity share capital	8	1,025.00	1,025.00
	b) Other Equity	9	1,482.29	1,489.11
	Total Equity		2,507.29	2,514.11
2	Liabilities			
	Non-current liabilities			
	a) Financial liabilities			
	i) Borrowing		-	-
	ii) Other financial liabilities		-	-
	b) Provisions		-	-
	c) Deferred tax liabilities (net)		-	-
	Total Non-Current Liabilities		-	-
	Current Liabilities			
	a) financial liabilities			
	(i) Trade payable	11	0.60	0.56
	(ii) Short Term borrowings	10	-	204.00
	b) Provisions		-	-
	c) Other current liabilities	12	182.34	16.83
	Total Current Liabilities		182.94	221.39
	Total Equity and Liabilities		2,690.23	2,735.50

Note: The above results for the quarter and half year ended 30th September, 2023 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on .08th November 2023 Limited Review of the financial results for the quarter and half year ended 30th September, 2022, as required under Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditors of the Company.

**For and behalf of the Board of Directors
For Kalpa Commercial Limited**



**Mukul Jindal
Director
DIN: 07229720**

Date: 08-11-2023

Place: New Delhi

KALPA COMMERCIAL LIMITED

CIN : L74899DL1985PLC022778

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

CASH FLOW STATEMENT FOR 30TH SEPTEMBER,2023

Rs

PARTICULARS	30.09.2023
A. CASH FLOW FROM OPERATING ACTIVITIES	
Net(Loss)/Profit Before Tax and extra ordinary items	(97.82)
Adjustment for:	
Provision for tax/ Tax adjustment of Earlier Years	
Profit on Sale of Investment	
Interest Received	
Operating Profit before working Capital changes	(97.82)
Adjustment for:	
Trade and other Receivables	57.51
Other current liabilities	165.51
Trade payables & Other Liabilities	0.04
Other Current Assets	78.70
Cash generated from operations	203.94
Taxes Paid	
Net Cash from operating activities	203.94
B. CASH FROM INVESTING ACTIVITIES:	
Loans and advances (Assets)	-
Loans and advances (Liability)	-
Profit on sale of Investment	
Interest Received	
Purchase of Investment	-
Sale of Investment	-
Net Cash inflow/(outflow) from Investing activities	
C. CASH FLOW FROM FINANCING ACTIVITIES	
Short Term borrowings	(204.00)
Dividend Paid	
Net cash inflow/(outflow) from financing activities	(204.00)
Net increase in cash and cash equivalents	(0.06)
Cash and cash equivalents as at 01.04.2023 (Opening Balance)	0.37
Cash and cash equivalents as at 30.9.2023 (Closing Balance)	0.31

For and behalf of the Board of Directors
For Kalpa Commercial Limited



Mukul Jindal
Director

DIN: 07229720

Date: 08-11-2023

Place: New Delhi