



KALYANI COMMERCIALS LIMITED

Registered Office: BG-223, Sanjay Gandhi Transport Nagar, GT Karnal Road, Delhi- 110042

CIN L45300DL1985PLC021453

E-mail: kalyanicommercialslimited@gmail.com

Website: www.kalyanicommercials.com

Ph.: 011- 43063223, 011-47060223

Ref: 1002/KCL/NSE/2024-25

February 10, 2025

To,
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E), Mumbai – 400 051

NSE Symbol: KALYANI

ISIN: INE610E01010

Subject: Submission of Integrated Report (Financial) of Kalyani Commercials Limited (“the Company”) for the quarter ended 31st December, 2024

Dear Sir(s),

With reference to captioned subject matter, please find enclosed herewith the integrated report (Financial) by the Company pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024 read with NSE Circular No. NSE/CML/2025/02 dated January 2, 2025 for the quarter and nine months ended on 31st December, 2024.

This is for your information and records.

Thanking you,
For Kalyani Commercials Limited

Sourabh Agarwal
(Whole Time Director and CFO)
DIN: 02168346
Office Address: BG-223, Sanjay Gandhi Transport
Nagar, GT Karnal Road, New Delhi-110042

Name of the Company	KALYANI COMMERCIALS LIMITED					
Registered Office	BG 223 Sanjay Gandhi Transport Nagar GT Karnal Road New Delhi -110042					
CIN:	L45300DL1985PLC021453					
E-mail Id:	kalyanicommercialslimited@gmail.com					
Contact no:	011-43063223					
Statement of Standalone Un-audited Financial Results for the Quarter and Nine months ended 31st December, 2024						
(Rs. in 'lakhs' except earning per share)						
Particulars	Quarter Ended (Un- Audited)			Nine Months ended (Unaudited)		Year ended (Audited)
	(31/12/2024)	(30/09/2024)	(31/12/2023)	(31/12/2024)	(31/12/2023)	(31/03/2024)
Revenue from Operations	13,690.05	8,965.64	7,730.31	28440.52	21,548.90	27795.47
Other Income	9.14	9.21	85.12	27.95	98.45	127.69
I. Total Income	13,699.19	8,974.85	7,815.43	28,468.47	21,647.35	27,923.16
II. Expenses						
(i) Cost of material consumed	0					
(ii) Purchases of Stock in Trade	13156.32	11171.88	7739.74	30003.66	20,681.10	26187.27
(iii) Changes in inventories of finished goods, work in progress and stock in trade	72.21	-2589.85	-374.76	-2734.23	-309.91	26.05
(iv) Employee Benefits Expense	148.61	75.17	143.11	380.4	395.39	567.69
(v) Finance Costs	181.1	117.29	126.84	301.21	283.74	374.76
(vi) Depreciation and Amortisation Expense	7.1	7.04	12.27	21.18	36.15	45.92
(vi) Other Expenses	97.17	93.26	90.84	276.8	277.68	394.37
Total Expenses	13,662.51	8,874.79	7,738.04	28,249.02	21,364.15	27,596.06
III. Profit/(Loss) before exceptional items and tax (I-II)	36.68	100.06	77.39	219.45	283.20	327.10
IV. Exceptional items						
V. Profit/(Loss) before Tax (III-IV)	36.68	100.06	77.39	219.45	283.20	327.10
VI. Tax Expense:						
(i) Current Tax	11.15	26.43	20.69	58.58	78.76	90.36
(ii) Deferred Tax (Net)						0.41
VII. Total tax expenses	11.15	26.43	20.69	58.58	78.76	90.77
Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement						
VIII. Net Profit/(Loss) for the period (V-VI)	25.53	73.63	56.70	160.87	204.44	236.33
(i) Profit (loss) from discontinued operations before tax						
(ii) Tax expense of discontinued operations						
IX. Net profit (loss) from discontinued operation after tax						
Share of profit (loss) of associates and joint ventures accounted for using equity method						
X. Total profit (loss) for period						
XI. Other Comprehensive Income						
A. Items that will not be reclassified to profit or loss						-15.99

For KALYANI COMMERCIALS LTD
Sareesh Aganwal
DIRECTOR

B. Items that will be reclassified to profit or loss.							0
Total other Comprehensive income (A+B)							(15.99)
XII. Total Comprehensive income for the period attributable to:							
(i) Comprehensive income for the period attributable to owners of parent							0.00
(ii) Total comprehensive income for the period attributable to owners of parent non-controlling interests							0
XIII. Total Comprehensive income	25.53	73.63	56.70	160.87	204.44		220.34
XIV. Paid-up Equity Share Capital Equity Shares of(Face Value Rs. 10/-)	100.00	100.00	100.00	100.00	100.00		100.00
XV. Details of debt securities							
XVI. Reserves as at 31st March							1653.67
XVII. Earnings Per Share (EPS) on Face Value Rs. 10/- for continued operations							0
(a) Basic	2.55	7.36	5.67	16.09	20.44		23.63
(b) Diluted	2.55	7.36	5.67	16.09	20.44		23.63
XVIII. Earnings Per Share (EPS) on Face Value Rs. 10/- for discontinued operations							0
(a) Basic							0
(b) Diluted							0

Notes:

- 1- These financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015, as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under.
- 2- The Above result were reviewed by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 10th February 2025. The Statutory Auditor of the Company have provided Limited Review Report for the same.
- 3- Figures of previous periods were re-grouped/re-classified wherever necessary to confirm to the periods of current periods.
- 4- Indian Accounting Standards are applicable on the Company.
- 5- The Company has reported segment wise reporting as per Accounting standard (AS-17). The company has reported the following segment :
-Automobiles
-Others
Date: 10-02-2025
Place: New Delhi

On Behalf of the Board
For KALYANI COMMERCIALS LIMITED

For KALYANI COMMERCIALS LTD

Sourabh Agarwal
DIRECTOR
Sourabh Agarwal
(Whole Time Director & CFO)
DIN:02168346

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. - Not Applicable

C. DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES - Not Applicable

D. DISCLOSURE OF RELATED PARTY: Not Applicable for quarter ended December 31, 2024.

E. STATEMENT OF IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS: Not Applicable for quarter ended December 31, 2024.

Name of the Company		KALYANI COMMERCIALS LIMITED					
Registered Office		BG 223 Sanjay Gandhi Transport Nagar, GT Karnal Road, New Delhi-110042					
CIN:		L45300DL1985PLC021453					
E-mail Id:		kalyanicommercialslimited@gmail.com					
Segment reporting for the Quarter and Nine Months ended 31st December, 2024							
(Rs. in Lakhs)							
S. No.	Segment Wise Performance Particulars	Quarter Ended			Nine Months Ended		Year Ended
		(31/12/2024) (Un-Audited)	(30/09/2024) (Un-Audited)	(31/12/2023) (Un-Audited)	(31/12/2024) (Un-Audited)	(31/12/2023) (Un-Audited)	(31/03/2024) (Audited)
1	Segment Revenue including other income						
	Automobiles	13,523.98	8819.83	7,662.79	27989.26	21,072.62	27,196.22
	Others	175.20	155.03	152.64	479.21	574.53	726.94
	Total Segment Revenue	13,699.18	8,974.86	7,815.43	28,468.47	21,647.15	27,923.16
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Income from Operations	13,699.18	8,974.86	7,815.43	28,468.47	21,647.15	27,923.16
2	Segment result						
	Automobiles	215.44	173.27	203.31	514.33	571.27	711.36
	Others	2.33	1.97	0.92	6.32	(4.34)	(9.51)
	Total Segment Revenue	217.77	175.24	204.23	520.65	566.93	701.85
	Less: Interest Expenses	(181.10)	(75.17)	(126.84)	(301.21)	(283.74)	(374.76)
	Less: Other unallocable Expenditure net of Unallocable Income						
	Profit before tax	36.67	100.07	77.39	219.44	283.19	327.09
	Segment Assets (A)						
3(a)	Automobiles	10,473.18	10,695.43	7,575.14	10,473.18	7,575.14	4,623.26
	Others	149.12	150.02	162.71	149.12	162.71	154.01
	Total Segment Assets	10,622.30	10,845.45	7,737.85	10,622.30	7,737.85	4,777.27
	Add: Unallocated						
	Net Segment Asset	10,622.30	10,845.45	7,737.85	10,622.30	7,737.85	4,777.27
	Segment Liabilities (B)						
3(b)	Automobiles	8,707.77	8,941.76	5,985.35	8,707.77	5,985.35	3,012.21
	Others	-	14.68	14.74	-	14.74	11.39
	Total Segment Liabilities	8,707.77	8,956.44	6,000.09	8,707.77	6,000.09	3,023.60
	Add: Unallocated						
	Net Segment Liabilities	8,707.77	8,956.44	6,000.09	8,707.77	6,000.09	3,023.60
	Disclosure of notes on segments						
1- Automobiles includes HCY, four and three wheelers 2. Other includes dealership of BPCL (petro products)					On Behalf of the Board For Kalyani Commercials Limited		
Date: 10-02-2025 Place: New Delhi					For KALYANI COMMERCIALS LTD <i>Sourabh Agarwal</i> Sourabh Agarwal (Whole time director and CFO) DIN: 02168346		

Limited Review Report of Independent Auditor on Standalone Unaudited Quarterly and Year to Date Financial Results of Kalyani Commercials Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors
Kalyani Commercials Limited

1. We have reviewed the accompanying Statement of Un-audited Standalone Financial Results of Kalyani Commercials Ltd. ("the Company") for the quarter and nine months ended 31st December, 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 read with SEBI Circular No. CIR/CFD/CMDI/80/2019 dated 19.07.2019 (the "Listing Regulations").
2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS) 34 for "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report and express a conclusion on these Financial Statements based on our review.
3. 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 (ICAI). A review of Interim Financial information consists of making inquiries, primarily of the company's personnel 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 specified under section 143(10) of the Company Act 2013 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. Accordingly, we do not express an audit opinion.
4. Based on our review conducted 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 applicable accounting standards 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, as amended from time to time read with circular, including the manner in which it is to be disclosed, or that it contains any material misstatement except for the Other Matter as below.





K. Prasad & Company

403, Okay Plus Tower, Opp. Govt. Hostel,

Ajmer Road, Jaipur-302001

☎ 8233031011 / 9001438000

✉ office@kprasadco.com

🌐 www.kprasadco.com

Other Matter

1. Deferred Tax provision is not made on quarterly basis as per company's explanation; it's to be done on annual basis.

Our opinion is not modified in respect of this matter.

For K. Prasad & Company
Chartered Accountants
FRN: 002755N

CA Manmohan Mahipal
(Partner)
M. No. 507113

Date: 10-02-2025

Place: Jaipur

UDIN: 25507113BMNYRB6322



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- B. **STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.** - Not Applicable
- C. **DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES** - Not Applicable
- D. **DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4 th quarter)** - Not Applicable
- E. **STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONGWITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter)** - Not Applicable

For & on behalf of
Kalyani Commercials Limited

Sourabh Agarwal
(Whole time Director & CFO)
DIN: 02168346
Office Address: BG-223, Sanjay Gandhi Transport
Nagar, GT Karnal Road, New Delhi-110042