

General information about company

| | | |
|---|-----------------------------------|---|
| Scrip code* | 000000 | |
| NSE Symbol* | KALYANI | |
| MSEI Symbol* | NOTLISTED | |
| ISIN* | INE610E01010 | |
| Name of company | KALYANI COMMERCIALS LIMITED | |
| Type of company | Main Board | |
| Class of security | Equity | |
| Date of start of financial year | 01-04-2025 | |
| Date of end of financial year | 31-03-2026 | |
| Date of board meeting when results were approved | 12-08-2025 | |
| Date on which prior intimation of the meeting for considering financial results was informed to the exchange | 07-08-2025 | |
| Description of presentation currency | INR | |
| Level of rounding | Lakhs | |
| Reporting Type | Quarterly | |
| Reporting Quarter | First quarter | |
| Nature of report standalone or consolidated | Standalone | |
| Whether results are audited or unaudited for the quarter ended | Unaudited | |
| Whether results are audited or unaudited for the Year to date for current period ended/year ended | | |
| Segment Reporting | Multi segment | |
| Description of single segment | | |
| Start date and time of board meeting | 12-08-2025 14:00 | |
| End date and time of board meeting | 12-08-2025 15:35 | |
| Whether cash flow statement is applicable on company | | |
| Type of cash flow statement | | |
| Declaration of unmodified opinion or statement on impact of audit qualification | Declaration of unmodified opinion | |
| Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter? | No | |
| No. of times funds raised during the quarter | | |
| Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity? | No | Not applicable as During the reporting period, the company have not defaulted on any loan and debt securities |

Financial Results – Ind-AS

| Particulars | | 3 months/ 6 months ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
|---|---|--|---|
| Date of start of reporting period | | 01-04-2025 | 01-04-2025 |
| Date of end of reporting period | | 30-06-2025 | 30-06-2025 |
| Whether results are audited or unaudited | | Unaudited | Unaudited |
| Nature of report standalone or consolidated | | Standalone | Standalone |
| Part I | Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column. | | |
| 1 | Income | | |
| | Revenue from operations | 9505.04 | 9505.04 |
| | Other income | 43.19 | 43.19 |
| | Total income | 9548.23 | 9548.23 |
| 2 | Expenses | | |
| (a) | Cost of materials consumed | 0 | 0 |
| (b) | Purchases of stock-in-trade | 10900.27 | 10900.27 |
| (c) | Changes in inventories of finished goods, work-in-progress and stock-in-trade | -1811.45 | -1811.45 |
| (d) | Employee benefit expense | 156.46 | 156.46 |
| (e) | Finance costs | 108.88 | 108.88 |
| (f) | Depreciation, depletion and amortisation expense | 7.74 | 7.74 |
| (g) | Other Expenses | | |
| 1 | Other Expenses | 102.12 | 102.12 |
| | Total other expenses | 102.12 | 102.12 |
| | Total expenses | 9464.02 | 9464.02 |
| 3 | Total profit before exceptional items and tax | 84.21 | 84.21 |
| 4 | Exceptional items | 0 | 0 |
| 5 | Total profit before tax | 84.21 | 84.21 |
| 6 | Tax expense | | |
| 7 | Current tax | 21.2 | 21.2 |
| 8 | Deferred tax | 0 | 0 |
| 9 | Total tax expenses | 21.2 | 21.2 |
| 10 | Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement | 0 | 0 |
| 11 | Net Profit Loss for the period from continuing operations | 63.01 | 63.01 |
| 12 | Profit (loss) from discontinued operations before tax | 0 | 0 |
| 13 | Tax expense of discontinued operations | 0 | 0 |
| 14 | Net profit (loss) from discontinued operation after tax | 0 | 0 |
| 15 | Share of profit (loss) of associates and joint ventures accounted for using equity method | 0 | 0 |
| 16 | Total profit (loss) for period | 63.01 | 63.01 |
| 17 | Other comprehensive income net of taxes | 0.85 | 0.85 |
| 18 | Total Comprehensive Income for the period | 63.86 | 63.86 |
| 19 | Total profit or loss, attributable to | | |
| | Profit or loss, attributable to owners of parent | | |
| | Total profit or loss, attributable to non-controlling interests | | |
| 20 | Total Comprehensive income for the period attributable to | | |
| | Comprehensive income for the period attributable to owners of parent | | |
| | Total comprehensive income for the period attributable to owners of parent non-controlling interests | | |
| 21 | Details of equity share capital | | |

| | | | | |
|------------|---|-------------------------------|-----|-------------------------|
| | Paid-up equity share capital | 100 | 100 | |
| | Face value of equity share capital | 100 | 100 | |
| 22 | Reserves excluding revaluation reserve | | | |
| 23 | Earnings per share | | | |
| i | Earnings per equity share for continuing operations | | | |
| | Basic earnings (loss) per share from continuing operations | 6.3 | 6.3 | |
| | Diluted earnings (loss) per share from continuing operations | 6.3 | 6.3 | |
| ii | Earnings per equity share for discontinued operations | | | |
| | Basic earnings (loss) per share from discontinued operations | 0 | 0 | |
| | Diluted earnings (loss) per share from discontinued operations | 0 | 0 | |
| iii | Earnings per equity share (for continuing and discontinued operations) | | | |
| | Basic earnings (loss) per share from continuing and discontinued operations | 6.3 | 6.3 | |
| | Diluted earnings (loss) per share from continuing and discontinued operations | 6.3 | 6.3 | |
| 24 | Debt equity ratio | | | Textual Information(1) |
| 25 | Debt service coverage ratio | | | Textual Information(2) |
| 26 | Interest service coverage ratio | | | Textual Information(3) |
| 27 | Disclosure of notes on financial results | Textual Information(4) | | |

| Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results | | | |
|---|--|---|---|
| Particulars | | 3 months/ 6 month ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
| Date of start of reporting period | | 01-04-2025 | 01-04-2025 |
| Date of end of reporting period | | 30-06-2025 | 30-06-2025 |
| Whether results are audited or unaudited | | Unaudited | Unaudited |
| Nature of report standalone or consolidated | | Standalone | Standalone |
| 1 | Segment Revenue (Income) | | |
| | (net sale/income from each segment should be disclosed) | | |
| 1 | Automobile | 9309.09 | 9309.09 |
| 2 | Others | 195.95 | 195.95 |
| | Total Segment Revenue | 9505.04 | 9505.04 |
| | Less: Inter segment revenue | | |
| | Revenue from operations | 9505.04 | 9505.04 |
| 2 | Segment Result | | |
| | Profit (+) / Loss (-) before tax and interest from each segment | | |
| 1 | Automobile | 188.43 | 188.43 |
| 2 | Others | 4.66 | 4.66 |
| | Total Profit before tax | 193.09 | 193.09 |
| | i. Finance cost | 108.88 | 108.88 |
| | ii. Other Unallocable Expenditure net off Unallocable income | | |
| | Profit before tax | 84.21 | 84.21 |
| 3 | (Segment Asset - Segment Liabilities) | | |
| | Segment Asset | | |
| 1 | Automobile | 11801.42 | 11801.42 |
| 2 | Others | 174.44 | 174.44 |
| | Total Segment Asset | 11975.86 | 11975.86 |
| | Un-allocable Assets | 0 | 0 |
| | Net Segment Asset | 11975.86 | 11975.86 |
| 4 | Segment Liabilities | | |
| | Segment Liabilities | | |
| 1 | Automobile | 9918.54 | 9918.54 |
| 2 | Others | 0 | 0 |
| | Total Segment Liabilities | 9918.54 | 9918.54 |
| | Un-allocable Liabilities | 0 | 0 |
| | Net Segment Liabilities | 9918.54 | 9918.54 |
| | Disclosure of notes on segments | | |

Other Comprehensive Income

| | | | |
|---|--|------------|------------|
| | Date of start of reporting period | 01-04-2025 | 01-04-2025 |
| | Date of end of reporting period | 30-06-2025 | 30-06-2025 |
| | Whether results are audited or unaudited | Unaudited | Unaudited |
| | Nature of report standalone or consolidated | Standalone | Standalone |
| | Other comprehensive income [Abstract] | | |
| 1 | Amount of items that will not be reclassified to profit and loss | | |
| | Total Amount of items that will not be reclassified to profit and loss | | |
| 2 | Income tax relating to items that will not be reclassified to profit or loss | -0.85 | -0.85 |
| 3 | Amount of items that will be reclassified to profit and loss | | |
| | Total Amount of items that will be reclassified to profit and loss | | |
| 4 | Income tax relating to items that will be reclassified to profit or loss | 0.00 | 0.00 |
| 5 | Total Other comprehensive income | 0.85 | 0.85 |

Details of Impact of Audit Qualification

| | | | |
|---|-------------------|--|------------------------|
| Whether results are audited or unaudited | | Unaudited | |
| Declaration of unmodified opinion or statement on impact of audit qualification | | Declaration of unmodified opinion | |
| Auditor's opinion | | | |
| Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results | | Yes | |
| | Audit firm's name | Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI | Certificate valid upto |
| 1 | K.Prasad & Co | Yes | 31-01-2028 |

