



KALYANI COMMERCIALS LIMITED

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

CIN: L65923DL1985PLC021453

E-mail: kalyanicommercialslimited@gmail.com

Website- www.kalyanicommercialsLtd.com

Ph. 011- 43063223, 011-47060223

Ref: 1008/KCL/NSE/2023-24

10th August, 2023

To,
The Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai- 400051
(NSE Symbol: KALYANI)

Subject: Outcome of the Board Meeting held on 10th August, 2023

Dear Sir(s),

This is to apprise you that the meeting of Board of Directors of the Kalyani Commercials Limited ("the Company") held today i.e., Thursday, 10th day of August, 2023, and in the said meeting the Board considered, approved and taken on record the following matters:

1. Statement showing the Standalone Un-Audited Financial Results of the Company for the quarter ended on 30th June, 2023 along with Segment Reporting pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as reviewed and recommended by the Audit Committee.
2. Limited Review Report for the Quarter ended on 30th June, 2023 as placed by the Statutory Auditors of the Company and further recommended by the Audit Committee to the Board of Directors.

The said Board Meeting was commenced at 04:00 P.M. and concluded at 04:30 P.M.

This is for your information and records.

Thanking You
For Kalyani Commercials Limited

For Kalyani Commercials Limited

Director

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

Enclosed:

1. Un-Audited Financial Results for the quarter ended on 30th June, 2023.
2. Segment Reporting for the quarter ended on 30th June, 2023.
3. Limited Review Report for the quarter ended on 30th June, 2023.
4. Statement of no deviation under Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Name of the Company **KALYANI COMMERCIALS LIMITED**
Registered Office **BG 223 Sanjay Gandhi Transport Nagar GT Karnal Road New Delhi DL 110042**
CIN: **L65923DL1985PLC021453**
E-mail Id: **kalyanicommercialslimited@gmail.com**
Contact no: **011-48063723**


Statement of Standalone Audited Financial Results for the Quarter ended 30th June, 2023

(Rs. in 'Lakhs' except earning per share)

| Particulars | Quarter Ended | | | Year ended (Audited) | |
|-------------------------------------------------------------------------------------|------------------------------|---------------------------|------------------------------|----------------------|------------------|
| | (30/06/2023) (Un-Audited) | (31/03/2023) (Audited) | (30/06/2022) (Un-Audited) | (31/03/2023) | (31/03/2022) |
| Revenue from Operations | 6,185.63 | 11,713.87 | 5,121.44 | 33,198.48 | 22,966.45 |
| Other Income | 7.38 | 6.95 | 5.81 | 25.32 | 101.85 |
| I. Total Income | 6,193.01 | 11,720.82 | 5,127.25 | 33,223.80 | 23,068.30 |
| II. Expenses | | | | | |
| (i) Cost of material consumed | | | | | |
| (ii) Purchases of Stock in Trade | 6166.55 | 10936.33 | 4930.58 | 31052.94 | 21786.5 |
| (iii) Changes in inventories of finished goods, work in progress and stock in trade | -418.04 | 380.45 | -174.99 | 485.37 | -74.24 |
| (i) Finance Cost | 64.80 | 95.16 | 44.92 | 308.32 | 234.42 |
| (iv) Employee Benefits Expense | 121.89 | 136.67 | 129.51 | 523.19 | 464.58 |
| (v) Depreciation and Amortisation Expense | 11.76 | 9.41 | 10.24 | 41.46 | 41.98 |
| (vi) Other Expenses | 110.96 | 48.19 | 124.27 | 371.3 | 345.95 |
| Total Expenses | 6,057.92 | 11,606.21 | 5,064.53 | 32,782.58 | 22,799.19 |
| III. Profit/(Loss) before exceptional items and tax (I-II) | 135.09 | 114.61 | 62.72 | 441.22 | 269.11 |
| IV. Exceptional Items | | | | | 60.14 |
| V. Profit/(Loss) before Tax (III-IV) | 135.09 | 114.61 | 62.72 | 441.22 | 329.25 |
| VI. Tax Expense: | | | | | |
| (i) Current Tax | 35.96 | 37.90 | 15.90 | 121.66 | 72.00 |
| (ii) Deferred Tax (Net) | | | | 4.28 | 8.46 |
| VII. Net Profit/(Loss) for the period (V-VI) | 99.13 | 76.71 | 46.82 | 315.28 | 248.79 |
| VIII. Other Comprehensive Income | | | | | |
| A. Items that will not be reclassified to profit or loss | | 1.35 | | 1.35 | 44.77 |
| B. Items that will be reclassified to profit or loss | | | | | |
| Total other Comprehensive Income (A+B) | | 1.35 | | 1.35 | 44.77 |
| IX. Total Comprehensive Income (VII+VIII) | 99.13 | 78.06 | 46.82 | 316.63 | 293.55 |
| A. Total Profit/Loss attributable to: | | | | | |
| Equity shareholders of the parent | 99.13 | 76.71 | 46.82 | 315.28 | 248.79 |
| Non-Controlling Interest | | | | | |
| B. Total Comprehensive Income/loss attributable to: | | | | | |
| Equity shareholders of the parent | 99.13 | 78.06 | 46.82 | 316.63 | 293.55 |
| Non-Controlling interest | | | | | |
| X. Paid-up Equity Share Capital Equity Shares of (Face Value Rs. 10/-) | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |
| XI. Reserves as at 31st March | | | | 1433.33 | 1115.69 |
| XII. Earnings Per Share (EPS) on Face Value Rs. 10/- | | | | | |
| (a) Basic | 9.91 | 7.67 | 4.68 | 31.53 | 24.88 |
| (b) Diluted | 9.91 | 7.67 | 4.68 | 31.53 | 24.88 |

Notes:

- The Company has reported Segment wise reporting as per Accounting Standard (AS-17). The Company has reported the following Business Segments: -Automobile -Other
 - 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.
 - 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 Day of August, 2023. The Statutory Auditor of the Company have provided Limited Review Report for the same.
 - Figures of previous periods were re-grouped/re-classified wherever necessary to confirm to the periods of current periods.
 - Indian Accounting Standards are applicable on the Company.
- Date: 10/08/2023
Place: New Delhi


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

| Name of the Company | | KALYANI COMMERCIALS LIMITED | | | |
|--------------------------------------------------------------------------|---------------------------------------------------------------|------------------------------------------------------------------------|---------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| Registered Office | | BG 223 Sanjay Gandhi Transport Nagar, GT Karnal Road, New Delhi-110042 | | | |
| CIN: | | L65923DL19B5PLC021453 | | | |
| E-mail Id: | | kalyancommercialslimited@gmail.com | | | |
| Website: | | www.kalyancommercialsLtd.com | | | |
| Contact no: | | 011-43063223, 011-47060223 | | | |
| Segment reporting for the Quarter ended 30th June, 2023 | | | | | |
| (Rs. In Lakhs except per share data) | | | | | |
| Segment Wise Performance | | | | | |
| S. No. | Particulars | Quarter Ended | | | Year Ended |
| | | (30/06/2023) (Un-Audited) | (31/03/2023) (Audited) | (30/06/2022) (Un-Audited) | (31/03/2023) (Audited) |
| 1 | Income | | | | |
| | Automobiles | 5,927.91 | 11,353.99 | 4,498.63 | 31,106.36 |
| | Others | 265.10 | 366.63 | 628.63 | 2,117.44 |
| | Total Segment Revenue | 6,193.01 | 11,720.62 | 5,127.26 | 33,223.80 |
| | Less: Inter Segment Revenue | | | | |
| | Net Sales/Income from Operations | 6,193.01 | 11,720.62 | 5,127.26 | 33,223.80 |
| 2 | Segment result | | | | |
| | Automobiles | 205.97 | 213.47 | 104.91 | 743.59 |
| | Others | -6.28 | -3.90 | 2.73 | 5.95 |
| | Total Segment Revenue | 199.69 | 209.57 | 107.64 | 749.54 |
| | Less: Interest Expenses | -64.60 | -95.15 | 44.92 | -308.31 |
| | Less: Other unallocable Expenditure net of Unallocable Income | | | | |
| | Profit before tax | 135.09 | 114.42 | 62.72 | 441.23 |
| | Segment Assets (A) | | | | |
| 3(a) | Automobiles | 6,113.09 | 6,322.41 | 5,271.80 | 6,322.41 |
| | Others | 144.53 | 167.20 | 163.22 | 167.20 |
| | Total Segment Assets | 6,257.62 | 6,489.61 | 5,435.02 | 6,489.61 |
| | Add: Unallocated | | | | |
| | Total Assets | | 6,489.61 | 5,435.02 | 6,489.61 |
| | Segment Liabilities (B) | | | | |
| 3(b) | Automobiles | 4,609.73 | 4,941.38 | 4,157.37 | 4,941.38 |
| | Others | 15.44 | 14.90 | 14.14 | 14.90 |
| | Total Segment Liabilities | 4,625.17 | 4,956.28 | 4,171.51 | 4,956.28 |
| | Add: Unallocated | | | | |
| | Total Liabilities | 4,625.17 | 4,956.28 | 4,171.51 | 4,956.28 |
| | Disclosure of notes on segments | | | | |
| 1- Automobiles 2. Other Includes dealership of BPCL (petrol products) | | | | <p style="text-align: center;">On Behalf of the Board For Kalyani Commercials Limited For Kalyani Commercials Limited</p> <p style="text-align: center;">Sourabh Agarwal (Whole time director and CEO) DIN: 02168346</p> | |
| Date: 10/08/2023 Place: New Delhi | | | | | |



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 ended 30th June 2023 ("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/CMD1/44/2019 dated 29.03.2019 & CIR/CFD/CMD1/80/2019 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 thereunder 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.

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 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.

3. 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

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Ajmer Road, Jaipur-302001

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✉-office@kprasadco.com

www.kprasadco.com

Other Matter

4. The Company was registered u/s 45-IA of the RBI Act 1934 as an NBFC Company besides its other business activities. The company has voluntarily made application for surrendering its NBFC status to the RBI vide company letter dated 28.06.2019. Further, RBI has approved the surrender of Certificate of Registration with effect from 22.05.2023 vide its order letter No. प. वि. (न. दि.) सं S169/05/13/0199/2023-24 dated 22.05.203 subject to the fulfillment of certain compliance. Currently the company is not carrying business of NBFC however continue to run its other business activities i.e. trading in Commercial Vehicle and Petroleum dealership of BPCL as going concern. Our opinion is not modified in respect of this matter.
5. 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: 10.08.2023

Place: Kota

UDIN: 23507113BGXDYB6439

K **KALYANI COMMERCIALS LIMITED**
Regd off: BG-223, Sanjay Gandhi Transport Nagar, GT Karnal Road, New Delhi-110042
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**UNDERTAKING FOR STATEMENT OF DEVIATION/VARIATIONS FOR PROCEEDS OF PUBLIC ISSUE,
RIGHTS ISSUE. PREFERENTIAL ISSUE. QUALIFIED INSTITUTIONS PLACEMENT (QIP) ETC.**

This is to inform you that Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable for the Quarter ending as on 30th June, 2023 as the Company has not raised any funds by way of Public issue, Right issue, Preferential issue, Qualified Institutions Placement (QIP) in the said Quarter. Therefore the circular issued by SEBI vide no. CIR/CFD/CMD1/162/2019 dated 24th December 2019, describing the format on Statement of Deviation or variation in utilization of funds raised by way of such issue is also not applicable to the Company.

Kindly take the same on your records.

Thanking You,
For Kalyani Commercials Limited
For Kalyani Commercials Limited

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