



Ref: K/2026-2027/13

To
Corporate Relationship Department
BSE Limited Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai 400 001
Scrip Code: 539014
ISIN: INE059Q01014

Date: 10-08-2026

Trading Symbol: KALPACOMME

Subject: Announcement of Outcome of Board Meeting pursuant to Regulation 30 and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended ("SEBI LODR Regulations")

Dear Sir/Ma'am

In compliance with the provision of Regulation 30 and Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 as amended we are pleased to inform you that the Board of Director of the Company in its meeting held on today **10th August, 2026, Monday which commenced at 4.00 P.M. and concluded at 05:00 P.M.** have considered, approved and took on record inter alia the following:

1. The unaudited Financial Result of the Company for the Quarter ended on **30th June, 2026**, as considered, approved and taken on record by the Board of Director of the Company along with the Limited Review Report (LRR) issued by the Statutory Auditor are enclosed as **Annexure A**.
2. Approved the appointment of Ms. Shruti Sethi (DIN: 11347689) as an Additional Director in the capacity of an Independent Director of the Company, with effect from **August 10, 2026**, pursuant to the provisions of Sections 149, 150, 152 and 161(1) of the Companies Act, 2013 read with Schedule IV thereto and Regulation 17 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, subject to the approval of the Members of the Company at the ensuing General Meeting.

The details as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular **SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024**, are enclosed as **Annexure – B**.

3. The resignation of Ms. Shivani (DIN: 09426134), from the post of Independent Director of the Company and the Member of the Audit Committee and Stakeholder and Relationship Committee and Nomination and Remuneration Committee of the Company, with effect from the close of business hours on **August 10, 2026**, due to preoccupation. She has confirmed that there are no material reasons for his resignation other than mentioned in her resignation letter.

The details as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular **SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024**, are enclosed as **Annexure – C**.

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.kalpacommercialtld.com Contact No. 011 65260012



4. Reconstitution of various committees of Board due to resignation of Non-Executive Independent Directors and appointment of new Non-Executive Independent Directors of the company in compliance with the requirements of the Companies Act, 2013 and SEBI (LODR) Regulations, 2015 and any other applicable law.

The details relating to committee formation is attached in **Annexure-D**.

This is for your information and records.

**For and behalf of
Kalpa Commercial Limited**

**Ishant Malhotra
Managing Director
DIN: 06459062**

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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 ended 1st April, 2026 to 30th June, 2026**. (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 provide 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 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: 10-08-2026

UDIN: 26507365QBNGHC5566

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				
STATEMENT OF STANDALONE AUDITED RESULTS FOR THE QUARTER AND YEAR ENDED ON 30TH JUNE, 2026				
(Amount in Lakh except EPS)				
Particulars	For Quarter Ended			Year
	3 Months ended (30.06.2026)	3 Months ended (31.03.2026)	3 Months ended (30.06.2025)	Year ended (31.03.2026)
	Unaudited	Audited	Unaudited	Audited
1 Income from Operations				
a Revenue from Operations	975.50	966.00	599.22	3,144.29
b Other Income	20.95	0.86	-	5.60
Total Income	996.45	966.86	599.22	3,149.89
2 Expenses				
a Cost of materials consumed	-	-	-	-
b Purchase of Stock-in-trade	622.09	1,092.55	569.15	3,277.22
c Change in inventories of finished goods, work-in-progress and stock-in-trade	265.98	(135.13)	0.03	(278.68)
d Employee benefit expense	19.26	12.96	6.01	40.35
e Finance cost	-	0.04	0.01	0.11
f Depreciation and amortisation expense	-	0.29	-	0.29
g Other expenses	23.26	7.49	4.36	27.43
Total Expenses	930.59	978.19	579.56	3,066.72
3 Profit before exceptional and extraordinary items and tax	65.86	(11.33)	19.66	83.17
4 Exceptional items	-	-	-	-
5 Profit before tax	65.86	(11.33)	19.66	83.17
6 Tax expense:				
Current tax	16.07	0.83	4.92	21.62
Deferred tax	-	-	-	-
6 Net Profit /Loss after tax	49.79	(12.16)	14.74	61.55
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	49.79	(12.16)	14.74	61.55
9 Details of Equity Share Capital				
Paid-up equity share capital	1,025.00	1,025.00	1,025.00	1,025.00
Face value of equity share capital	10.00	10.00	10.00	10.00
10 Reserve (excluding revaluation Reserves)	1,306.60	1,256.81	-	1,256.81
11 (i) Earning per share (Before extraordinary items) of Rs. 10/- each (not annualized)				
Basic	0.49	(0.12)	0.14	0.60
Diluted	0.49	(0.12)	0.14	0.60
(ii) Earning per share (After extraordinary items) of Rs. 10/- each (not annualized)				
Basic	0.49	(0.12)	0.14	0.60
Diluted	0.49	(0.12)	0.14	0.60

Notes:-

- The above Financial Results for the quarter ended on 30.06.2026 were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 10th Day of August, 2026.
- 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 only.
- There were no investor complaints received / pending as at 30th Day of June, 2026.
- On November 21, 2025, the Government of India notified the Code on Wages, 2019, the industrial Relations Code, 2020, the Code on social Security, 2020 and the Occupational Safety, Health and Working conditions Code, 2020 (collectively, the "Labour Codes") consolidating 29 existing labour laws. The Ministry of Labour & Employment has published draft Central Rules and FAQs to enable assessment of the financial impact arising from changes in regulations. The company is in the process of assessing the potential impact of the aforesaid Labour Codes, pending notification of rules, on its employee benefit obligations and related costs on the basis of best information currently available, consistent with the guidance provided by the institute of Chartered Accountants of India.
However, the company does not foresee any material impact on the financial results of the company. The company continues to monitor the finalization of central State Rules and any clarifications from the Government on other aspects of the Labour Codes. The financial impact, if any, will be assessed upon notification of the final rules and their effective dates.
- Previous period figures have been regrouped/reclassified wherever necessary to correspond with the current period classification/ disclosures.
- The Company does not have any subsidiary/associate/joint venture entity(ies) for the respective period. Accordingly, the provisions relating to the filing of consolidated financial results are not applicable to the Company.

For Kalpa Commercial Limited

For Kalpa Commercial Limited

 Director

Place : New Delhi

Date: 10th August, 2026

Ishant Malhotra
(Managing Director)

Annexure – B

Disclosure required pursuant to Regulation 30 of the Listing Regulations read with Para A of Schedule III to the listing regulations read with the SEBI circular having reference no. SEBI/HO/CFD/POD2/CIR/P/0155 dated November 11 2024 is given herein under:

SR. NO.	PARTICULARS	INFORMATION OF SUCH EVENT
1.	Reason for change viz. Appointment, Re-appointment, resignation, removal, death	Appointment of Ms. Shruti Sethi (DIN: 11347689) as an additional Non- Executive Independent Director of the Company
2.	Date of appointment re-appointment/ Cessation (as applicable) & term of Appointment / re-appointment	Appointed w.e.f. 10th August, 2026 in the category an additional Non- Executive Independent Director, for a period of (5 five) consecutive year subject to approval of shareholders at the general meeting.
3.	Brief Profile	Ms. Shruti Sethi is a qualified Company Secretary and a commerce graduate, pursuing LL.B and registered Independent Director with the Independent Directors' Databank. She possesses over four years of professional experience in corporate laws, secretarial compliances, corporate governance, and regulatory affairs. She is associated with Wind World Wind Farms (Karnataka) Limited as Executive Company Secretary. Ms. Sethi has actively participated in various professional seminars, webinars, and knowledge initiatives conducted by the Institute of Company Secretaries of India (ICSI) and has developed sound expertise in the Companies Act, 2013, SEBI (LODR) Regulations, SEBI (ICDR) Regulations, and allied corporate laws. Her professional knowledge, compliance expertise, and commitment to ethical corporate governance make her well-suited to discharge the responsibilities of an Independent Director.
4.	Disclosure of Relationship Between Directors (In Case Of Appointment Of A Director)	Ms. Shruti Sethi is not related to any of the Directors & KMPs on the Board.
5.	Information As Required Pursuant To Bse Circular List/Comp/14/2018-19 Dated June 20, 2018	Not debarred from holding the office of Director pursuant to any SEBI order or any such authority.

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Annexure – C

Disclosure required pursuant to Regulation 30 of the Listing Regulations read with Para A of Schedule III to the listing regulations read with the SEBI circular having reference no. SEBI/HO/CFD/POD2/CIR/P/0155 dated November 11 2024 is given herein under:

SR. NO.	PARTICULARS	INFORMATION OF SUCH EVENT
1.	Reason for change viz. Appointment, Re-appointment, resignation, removal, death	Resignation of Ms. Shavani (DIN: 09426134) as the Independent Director of the company and the Member of the Audit Committee and Stakeholder and Relationship Committee and Nomination and Remuneration Committee of the Company with effect from 10th August, 2026 .
2.	Date of appointment re-appointment/Cessation (as applicable) & term of Appointment /re-appointment	10th August, 2026
3.	Brief Profile	Not Applicable
4.	Disclosure of relationship between Directors (In Case of appointment of a Director)	Not Applicable
5.	Information As Required Pursuant To BSE Circular List/Comp/14/2018-19 Dated June 20, 2018	Not debarred from holding the office of Director pursuant to any SEBI order or any such authority.
ADDITIONAL INFORMATION IN CASE OF RESIGNATION OF AN INDEPENDENT DIRECTOR		
6.	Letter Of Resignation Along With Detailed Reason For Resignation	Enclosed herewith as Annexure C.1
7.	Names Of Listed Entities In Which The Resigning Director Holds Directorships, Indicating The Category Of Directorship And Membership Of Board Committees, (If Any)	The resigning Independent Director does not hold any Directorship in any other listed entity and, accordingly, is not a member of any Board Committee of any other listed entity.
8.	Names Of Listed Entities In Which The Resigning Director Holds Directorships, Indicating The Category Of Directorship And Membership Of Board Committees, (If Any)	She confirms that there are no material reasons for his resignation other than those mentioned in his resignation letter

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SHIVANI

A-103 Pocket J and K, Dilshad Garden, Eastt Delhi, Delhi, 110095

Date: 10-08-2026

To,
The Board of Director
Kalpa Commercial Limited
CIN: L74899DL1985PLC022778
First Floor, 984 Pocket C, IFC Ghazipur Paper Market,
East Delhi, India, 110096

Subject: Resignation from the office of Independent Director of the Company

I **Shivani (DIN: 09426134)**, Non-Executive Independent Director of the Company, hereby tender my resignation from the office of Independent Director of Kalpa Commercial Limited and from the Member of Audit Committee(AC), Stakeholder and Relationship committee(SRC) and Nomination and Remuneration Committee(NRC) of the Kalpa Commercial Limited with effect from **10th August, 2026("after closure of Business hours")**. Further, I declare that I am resigning because of Pre-occupations and other professional commitments only, and there is no other reason for my resignation.

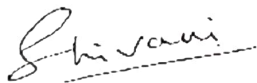
I wish to express my gratitude towards the Board of the Company for giving me an opportunity to serve on the Board; it was my privilege indeed. I also thank the senior management and other staff of the Company for extending their support during my tenure.

Kindly accept this letter as an intimation of my resignation from the post of Non-Executive Independent Director of the Company and from the Member of Audit Committee, Stakeholder and Relationship Committee and Nomination and Remuneration Committee of the Kalpa Commercial Limited and relieve me of my duties.

I further confirm that'

1. I do not have any claim whatsoever against the Kalpa Commercial Limited whether for loss of office, accrued remuneration or otherwise; and
2. Kalpa Commercial Limited has no claims whatsoever against me.

Thanking You
Yours Faithfully,



Shivani
DIN: 09426134

The Resignation letter Received on
10th August, 2026

Annexure- D

1. Audit Committee

Sr. No.	Name of Committee Member	Position	Category
1	Mr. Hemant	Chairperson	Non-Executive - Independent Director
2	Ms. Geetika Chawla	Member	Non-Executive - Independent Director
3	Ms. Shruti Sethi	Member	Non-Executive - Independent Director

2. The Nomination and Remuneration Committee:

Sr. No.	Name of Committee Member	Position	Category
1	Mr. Hemant	Chairperson	Non-Executive - Independent Director
2	Ms. Geetika Chawla	Member	Non-Executive - Independent Director
3	Ms. Shruti Sethi	Member	Non-Executive - Independent Director

3. The Stakeholder Relationship and Grievances Committee

Sr. No.	Name of Committee Member	Position	Category
1	Mr. Hemant	Chairperson	Non-Executive - Independent Director
2	Ms. Geetika Chawla	Member	Non-Executive - Independent Director
3	Ms. Shruti Sethi	Member	Non-Executive - Independent Director

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