Ref: K/2026-2027/33

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

Date: 06.11.2026

Scrip Code: 539014
ISIN: INE059Q01014

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 **06th November, 2026 i.e. Friday which commenced at 4.00 P.M. and concluded at 06:30 P.M.** have considered, approved and took on record inter alia the following:

1. The unaudited Financial Result of the Company for the Quarter and Half Year ended **30th September, 2026**, as considered, approved and taken on record by the Board of Director of the Company along with the Limited Review Report issued by the Statutory Auditor as enclosed as '**Annexure A'.**

This is for your information and records.

Thanking You

For and behalf of
Kalpa Commercial Limited

ISHANT MALHOTRA
Digitally signed by ISHANT MALHOTRA
Date: 2026.11.06 18:58:44 +05'30'

Ishant Malhotra
Managing Director
DIN: 06459062

Enclosed: As attached

ACA & ASSOCIATES
CHARTERED ACCOUNTANTS

LIMITED REVIEW REPORT

To,
The Board of Directors
KALPA COMMERCIAL LIMITED
984, Pocket C, IFC Ghazipur,
Paper Market, Delhi – 110096.

We have reviewed the accompanying statement of Unaudited Standalone Financial Results ("Statement") of **M/s Kalpa Commercial Limited** ("the Company") for the Quarter and Half Year ended 30th September, 2026. 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 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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report 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. 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 except some confirmation of loans, Sundry Debtor and Sundry Creditors.

For ACA & ASSOCIATES
Chartered Accountants
FRN Mo. 028414N

ACA & ASSOCIATES FRN NO. 028414N Chartered Accountants

Chiranjivi Abhishek
(Proprietor)
M. No. 509200
Place: Noida
Date: 06-11-2026
UDIN: **26509200VMPACY6244**

Regd.Office:1009, 10th Floor, Tower-A, I thum Building Tower, A-40, Sector-62, Noida, (U.P.)-201301
Mob:+91-9871004190, +91-8178017736, **E-mail:** contact@acaassociates.org.in, caabhishek2006@gmail.com
website: www.acaassociates.org.in

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.kalpacommercialltd.com

STATEMENT OF UNAUDITED RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER, 2026

(Amount in Lakh except EPS)

		Particulars	For Quarter Ended			For Six months ended		For Financial Year	
			30.09.2026 Unaudited	30.06.2026 Unaudited	30.09.2025 Unaudited	30.09.2026 Unaudited	30.09.2025 Unaudited	31.03.2026 Audited	31.03.2025 Audited
1		**Income from Operations**							
	a	Revnue from operations	2,072.23	975.50	700.25	3,047.73	1,299.47	3,144.29	281.28
	b	Other Income	47.13	20.95	4.19	68.08	4.19	5.60	37.61
	Total Income		**2,119.36**	**996.45**	**704.44**	**3,115.81**	**1,303.66**	**3,149.89**	**318.89**
2		**Expenses**							
	a	Cost of materials consumed		-	-	-	-	-	-
	b	Purchase of Stock-in-trade	2,547.08	622.09	707.24	3,169.17	1,276.39	3,277.22	281.97
	c	Change in inventories of finished goods, work-in-progress and stock-in-trade	(469.37)	265.98	(20.64)	(203.39)	(20.61)	(278.68)	-
	d	Employee benefit expense	19.26	19.26	8.60	38.52	14.61	40.35	4.10
	e	Finance cost	0.00	-	0.06	0.00	0.07	0.11	11.89
	f	Depreciation and amortisation expense	-	-	-	-		0.29	-
	g	Other expenses	12.94	23.26	7.84	36.20	12.20	27.43	294.56
		Total Expenses	**2,109.91**	**930.59**	**703.10**	**3,040.50**	**1,282.66**	**3,066.72**	**592.52**
3		**Profit before exceptional and extraordinary items and tax**	9.45	65.86	1.34	75.31	21.00	83.17	(273.63)
4		Exceptional items		-				-	-
5		**Profit before tax**	**9.45**	**65.86**	**1.34**	**75.31**	**21.00**	**83.17**	(273.63)
6		**Tax expense:**							
		Current tax	2.36	16.47	0.34	18.83	5.25	21.62	-
		Deferred tax		-	-			-	-
6		**Net Profit /Loss after tax**	7.09	49.40	1.01	56.48	15.75	61.55	(273.63)
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**	7.09	49.40	1.01	56.48	15.75	61.55	(273.63)
9		**Details of Equity Share Capital**							
		Paid-up equity share capital	1,025.00	1,025.00	1,025.00	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	10.00	10.00	10.00
10		Reserve (excluding revaluation Reserves)	1,318.35	1,306.21	-	1,318.35	-	1,256.81	1,195.27
11	(i)	**Earning per share (Before extraordinary items) of Rs. 10/- each (not annualized**							
		Basic	0.07	0.48	0.01	0.55	0.15	0.60	(2.67)
		Diluted	0.07	0.48	0.01	0.55	0.15	0.60	(2.67)
	(ii)	**Earning per share (After extraordinary items) of Rs. 10/- each (not annualized**							
		Basic	0.07	0.48	0.01	0.55	0.15	0.60	(2.67)
		Diluted	0.07	0.48	0.01	0.55	0.15	0.60	(2.67)

Notes:-

1 The above Financial Results for the quarter ended on 30.09.2026 were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 06th Day of November, 2026.

2 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.

3 There were no investor complaints received / pending as at 30th Day of September, 2026.

4 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.

5 Previous period figures have been regrouped/reclassified wherever necessary to correspond with the current period clasification/ disclosures.

6 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

Ishant Malhotra
(Managing Director)

Place : New Delhi
Date: 06th November. 2026

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.kalpacommercialltd.com

STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER, 2026

(Amount in Lakh)

	Particulars		Half Year Ended 30.09.2026	Year ended 31.03.2026
			(Unaudited)	(Audited)
A	**ASSETS**			
1.00	Non-current assets			
	a)	Property, Plant & Equipment	1.30	1.30
	b)	Capital Work-in-progress		-
	c)	Financial Assets		
		(i) Investment	**246.02**	192.43
		(ii) other financial Assets		-
	d)	Deffered assets (net)		-
	e)	Long term Loan and Advances	**5,148.88**	742.74
	f)	Other Current Assets		-
		Total Non Current Assets	5,396.20	**936.47**
2.00	Current Assets			
	a)	Inventories		-
	b)	Financials Asset		
		(i) Investment	**482.06**	278.68
		(ii) Trade Receivables, Current	**139.47**	232.25
		(iii) Cash & Cash Equivalents	**16.99**	3.41
		(iv) Short Term Loans & advance		-
		(v)Other Financial Assets		-
	c)	Other Current Assets	**11,124.81**	9,506.53
		Total Current Financial Asset	**11,763.33**	**10,020.87**
		Total Assets	**17,159.53**	**10,957.34**
B	**Equity and Liabilities**			
1.00	Equity			
	(a)	Equity Share Capital	1,025.00	1,025.00
	(b)	Other Equity	**1,318.35**	1,256.81
		Total Equity	**2,343.35**	**2,281.81**
2.00	Liabilities			
	(a)	Non-Current Liabilities		
		(i) Borrowings	-	-
		(ii) other financial Liabilities	-	-
	b)	Provision	-	-
	c)	Deffered tax Liabilities	-	-
		Total Non-Current Liabilities	-	-
	Current Liabilities			
	a)	Financial Liabilities		
		(i)Trade Payables	**13,327.32**	1,115.56
		(ii) Short Term Borrowings	**1,447.37**	7,521.87
	b)	Provisions	**23.95**	24.07
	c)	Other Current Liabilities	**17.54**	14.03
		Total current liabilities	**14,816.18**	**8,675.53**
		TOTAL - EQUITY & LIABILITIES	**17,159.53**	**10,957.34**

For Kalpa Commercial Limited

For Kalpa Commercial Limited

Director

Ishant Malhotra
Managing Director

Place : New Delhi
Dated: 6th November, 2026

KALPA COMMERCIAL LIMITED

CIN: L74899DL1985PLC022778

Regd. Off.: First Floor, 984 Pocket C, IFC Ghazipur Paper Market, East Delhi, Delhi, India,

CASH FLOW STATEMENT AS ON 30TH SEPTEMBER, 2026

(Amount in Lakh)

S.No.	Particulars	30.09.2026	31.03.2026
I.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net(Loss)/Profit Before Tax and extra ordinary items	**75.30**	**83.17**
	Adjustments For :		
	Provision for tax/ Tax adjustement of Earlier Years	**(18.82)**	(21.62)
	Profit on Sale of Investment		-
	Interest Received	**(68.08)**	(5.60)
	Operating Profit before working Capital changes	**(11.60)**	**55.95**
	Adjustments for:		
	Trade and other Receivables	92.78	(177.64)
	Inventories	(203.38)	278.68
	Trade payables & Other Liabilities	335.22	(950.38)
	Other Current Assets	(6,180.14)	8,560.84
	Cash Generated from Operations	**(5,967.12)**	**7,767.45**
	Taxes Paid		**-**
	Cash flow before extra-ordinary items	**(5,967.12)**	**7,767.45**
	Extra-ordinary items		-
	Net Cash from operating activities	**(5,967.12)**	**7,767.45**
II.	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Loans and advances (Assets)		-
	Loans and advances (Liability)		-
	Profit on sale of Investment	53.59	(143.32)
	Interest Received	68.08	5.60
	Purchase of Investment		-
	Sale of Investment	53.59	(143.32)
	Net Cash Flow Generated from Investing Activities (B)	**175.26**	**(281.04)**
III.	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Issue of Fresh Equity Shares	-	-
	Dividend Paid		-
	Short Term Borrowings	5,805.45	(7,508.52)
	Net Cash Flow Generated from Financing Activities (C)	**5,805.45**	**(7,508.52)**
IV.	**Net increase in Cash & Cash Equivalents (A - B - C)**	**13.59**	**(22.11)**
	Cash and Cash equivalents beginning of the year	3.41	25.54
V.	**Cash & Cash equivalents as stated in Balance Sheet**	**17.00**	**3.43**

Place : New Delhi
Dated: 06th November, 2026

For Kalpa Commercial

For Kalpa Commercial Limited

Director

Ishant Malhotra
Managing Director