Kalpa Commercial Limited

Ref: K/2026-2027/17 Date: 29.08.2026

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

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/Madam,

In compliance with the provisions of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we are pleased to inform you that the Board of Directors of the Company in its Meeting held today **29th August, 2026, Saturday** which **commenced at 04.00 P.M. and concluded at 05:15 P.M.** have considered, approved and took on record inter-alia the following:

1. **The fixation of Day, Date, Time and Venue for the upcoming 41st Annual General Meeting of the Company**.
   The 41st Annual General Meeting (AGM) of the Company for the Financial Year ended March 31, 2026 will scheduled to be held on Monday, September 28, 2026, at 10.00 A.M., at the Registered Office of the Company situated at First Floor, 984 Pocket C, IFC Ghazipur Paper Market, East Delhi, Delhi, India, 110096.
2. **The appointment of M/s Prakash Chander & Associates as a Scrutinizer for conducting e-voting at 41st Annual General meeting.**
3. **The adoption of new set of Memorandum of Association in line with Companies Act, 2013 as Attached in *Annexure A*.**
4. **The adoption of new set of Article of Association (AOA) as per Companies Act, 2013 (using Table F for Articles) as Attached in *Annexure B*.**
5. **The resignation of M/s SGR & Associates LLP, Chartered Accountants, Firm Registration No. (FRN: 022767N) Statutory Auditor of Company as Attached in *Annexure C*.**
6. **The appointment of M/s. ACA & Associates, Chartered Accountant Firm, (FRN: 028414N) as a Statutory Auditors of the Company as Attached in *Annexure D*.**

This for your information and records.

Thanking You,

For and on behalf of
Kalpa Commercial Limited

ISHANT MALHOTRA
Digitally signed by ISHANT MALHOTRA
Date: 2026.08.29 17:28:37 +05'30'

Ishant Malhotra
Managing Director
DIN: 06459062

Annexure — A

ADOPTION OF NEW SET OF MEMORANDUM OF ASSOCIATION (MOA) IN LINE WITH COMPANIES ACT, 2013

(Pursuant to the Regulation 30 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 read with Para A of Part A of Schedule III and SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024)

SN	CHANGES
1.	The existing Memorandum of Association (MOA) of the Company was based on the erstwhile Companies Act, 1956. The Alteration of MOA was necessary to bring the existing MOA in line with the new Companies Act, 2013 (the "new Act") and the rules framed thereunder. The object clause and Liability Clause of the existing MOA needs to be re-aligned as per Table A of Schedule I of the new Act. MOA was amended and replaced only to bring the same in line with the new Act.
2.	It is to be noted that there is no change in main objects of the Company **Except Clause III (A) (2)**. Adopted new set of Memorandum of Association ("MOA") of the Company in place of the existing MOA with no change in existing 'Clause III (A)' containing the Main Objects sub-clause no. 1. Sub-clause no. 2 which reads as follows: "To carry on the business of a Company established with the object of financing industrial, individual or other enterprises within the meaning of Section 370 of the Companies Act, 1956." Proposes to omit the said clause from its Memorandum of Association as it has become obsolete and is no longer relevant to the Company's present and proposed activities.
3.	The existing 'Clause III (B)' i.e. "Objects Incidental or Ancillary to the attainment of Main Objects" of the Memorandum of Association is altered and aligned with the provisions of the Companies Act, 2013 and the rules made thereunder, including the applicable requirements of Schedule I of the said Act.
4.	The existing 'Clause IV' i.e. 'The Liability of the members is limited" be and is hereby stands deleted and replaced by New 'Clause IV' i.e. 'The liability of the member(s) is limited and this liability is limited to the amount unpaid, if any, on the shares held by them.'

Annexure — B

ADOPTION OF NEW SET OF ARTICLE OF ASSOCIATION (AOA) IN LINE WITH COMPANIES ACT, 2013

(Pursuant to the Regulation 30 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 read with Para A of Part A of Schedule III and SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024)

SN	CHANGES
1.	The existing Articles of Association (AOA) of the Company were based on the provisions of the Companies Act, 1956 (the "erstwhile Act") and several regulations in the existing AOA contained reference to specific sections of the erstwhile Act and some regulations in the existing AOA are no longer in conformity with the Companies Act, 2013 (the "new Act"). In order to bring the existing AOA of the Company in line with the provisions of the new Act, the Company made numerous changes in the existing AOA. Therefore, adopted a comprehensive new set of Articles of Association of the Company (new Articles) in substitution of and to the exclusion of the existing AOA.

Kalpa Commercial Limited

Annexure- C

RESIGNATION OF M/S SGR & ASSOCIATES LLP

Disclosure with respect to resignation/ Change in Auditors of the company pursuant to the Regulation 30 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 read with Para A of Part A of Schedule III and SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024)

SN	Particulars	Remarks
1.	Name of the listed entity:	Kalpa Commercial Limited
2.	Details of the Statutory Auditor:	
	a) Name	M/s SGR & Associates LLP
	b) Address	B-307, Manav Apartments, Sector 9 , Rohini, New Delhi 110085
3.	Details of association with the listed entity:	
	a) Date on which the statutory auditor was appointed	39th Annual General Meeting of the Company held on 29.09.2023
	b) Date on which the term of the statutory auditor was scheduled to expire	Conclusion of 44th Annual General Meeting of the Company to be scheduled held in Financial year 2028.
	c) Prior to resignation, the latest audit report/limited review report submitted by the auditor and of its submission.	Independent Auditor Report (Limited Review Report) on the Financial Results for the quarter ended 30.06.2026 and Submitted with Stock Exchange dated on 10.08.2026.
4.	Detailed reasons for resignation:	Due to **pre-occupation with other professional assignments and commitments**, we are unable to devote the requisite time and attention to the audit engagement as required. Accordingly, we hereby tender our resignation from the office of Statutory Auditors of the Company with effect from 29-08-2026.
5.	In case of any concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee/Board of Directors along with the date of communication made to the Audit Committee/Board of Directors):	NONE
6.	In case the information requested by the auditor was not provided, then following shall be disclosed:	
	(a) Whether the inability to obtain sufficient appropriate	Not Applicable

	audit evidence was due to a management-imposed limitation or circumstances beyond the control of the management.	
	b) Whether the lack of information would have significant impact on the financial statements/results.	Not Applicable
	(c) Whether the auditor has performed alternative procedure to obtain appropriate evidence for the purposes of audit/limited review as laid down in SA 705 (Revised)	Not Applicable
	(d) Whether the lack of information was prevalent in the previous reported financial statements/results. If-yes, on what basis the previous audit/limited review reports were issued.	Not Applicable
7.	Any other facts relevant to the resignation:	Not Applicable
8.	Reason for change viz. ~~appointment~~, resignation, ~~removal, death or otherwise~~	Resignation of M/s SGR & Associates LLP, Chartered Accountants (FRN No. 022767N)
9.	Letter Of Resignation Along With Detailed Reason For Resignation	Enclosed herewith as **Annexure C.1**
10.	Effective Date of Resignation	29th August, 2026
11.	Brief Profile	NA
12.	Disclosure of Relationships between Director	NA

To **Date: 28-08-2026**
The Board of Directors
Kalpa Commercial Limited
First Floor, 984 Pocket C, IFC Ghazipur Paper Market,
East Delhi, India, 110096

Subject: Resignation from the Office of Statutory Auditors

Dear Sir/Madam,

We, M/s SGR & Associates LLP, Chartered Accountants, Firm Registration No. 022767N, were appointed as the Statutory Auditors of Kalpa Commercial Limited in accordance with the provisions of the Companies Act, 2013.

Due to pre-occupation with other professional assignments and commitments, we are unable to devote the requisite time and attention to the audit engagement as required. Accordingly, we hereby tender our resignation from the office of Statutory Auditors of the Company with effect from 29-08-2026.

We confirm that there are no other material reasons other than those stated above for our resignation.

We thank the Board of Directors and the management of the Company for the cooperation and support extended to us during our tenure as Statutory Auditors.

Brief details required to be furnished pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 is attached as per **Annexure A.**

We request the Company to take note of our resignation and complete the necessary statutory and regulatory compliances, including the requisite disclosures to the Stock Exchanges and filings with the Registrar of Companies, including the filling of ADT -3 form as applicable.

Kindly acknowledge receipt of this resignation letter.

Thanking You.

Yours faithfully,

For SGR & Associates
Chartered Accountants
FRN 022767N

SGR & ASSOCIATES LLP
FRN No.
022767N
Chartered Accountants

Sanjeev Kumar
Partner
M. No. 507365

Place: Delhi

Annexure – A

Information to be obtained from the Statutory Auditor upon Resignation

(Pursuant to the Regulation 30 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 read with Para A of Part A of Schedule III and SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024)

SN	Particulars	Remarks
1.	Name of the listed entity:	Kalpa Commercial Limited
2.	Details of the Statutory Auditor:	
	a) Name	M/s SGR & Associates LLP
	b) Address	B-307, Manav Apartments, Sector 9 , Rohini, New Delhi 110085
3.	Details of association with the listed entity:	
	a) Date on which the statutory auditor was appointed	39th Annual General Meeting of the Company held on 29.09.2023
	b) Date on which the term of the statutory auditor was scheduled to expire	Conclusion of 44th Annual General Meeting of the Company to be scheduled held in Financial year 2028.
	c) Prior to resignation, the latest audit report/limited review report submitted by the auditor and of its submission.	Independent Auditor Report (Limited Review Report) on the Financial Results for the quarter ended 30.06.2026 and Submitted with Stock Exchange dated on 10.08.2026.
4.	Detailed reasons for resignation:	Due to pre-occupation with other professional assignments and commitments, we are unable to devote the requisite time and attention to the audit engagement as required. Accordingly, we hereby tender our resignation from the office of Statutory Auditors of the Company with effect from 29-08-2026.
5.	In case of any concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee/Board of Directors along with the date of communication made to the Audit Committee/Board of Directors):	NONE
6.	In case the information requested by the auditor was not provided, then following shall be disclosed:	
	(a) Whether the inability to obtain sufficient appropriate audit evidence was due to a management-imposed limitation or circumstances beyond the control of the management.	Not Applicable
	b) Whether the lack of information would have significant impact on the financial statements/results.	Not Applicable
	(c) Whether the auditor has performed alternative procedure to obtain appropriate evidence for the purposes of audit/limited review as laid down in SA 705 (Revised)	Not Applicable

SGR & ASSOCIATES LLP
FRN No. 022767N
Chartered Accountants

	(d) Whether the lack of information was prevalent in the previous reported financial statements/results. If-yes, on what basis the previous audit/limited review reports were issued.	Not Applicable
7.	Any other facts relevant to the resignation:	Not Applicable

Declaration:

1. We hereby confirm that the information given in this letter and its attachments is correct and complete.
2. We hereby confirm that there is no other material reasons other than those provided above for resignation of my firm.

For SGR & Associates
Chartered Accountants
FRN 022767N

SGR & ASSOCIATES LLP
FRN No.
022767N
Chartered Accountants

Sanjeev Kumar
Partner
M. No. 507365

Place: Delhi

Kalpa Commercial Limited

Annexure- D

BRIEF PROFILE OF M/S. ACA & ASSOCIATES AS STATUTORY AUDITOR

(Pursuant to the Regulation 30 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 read with Para A of Part A of Schedule III and SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024)

Sr. No.	Particulars	Details
1.	Reason for change viz. appointment, ~~resignation, removal, death or otherwise~~	Appointment of M/s. ACA & Associates, Chartered Accountant Firm, (FRN: 028414N) as a Statutory Auditor of the company to fill the casual vacancy caused due to resignation of M/s SGR & Associates LLP, Chartered Accountants (FRN No. 022767N). Considering the necessity of having a statutory auditor in place in compliance with the Companies Act, 2013, and for audit continuity, the Board has decided to recommend the appointment of M/s. ACA & Associates, Chartered Accountant Firm, (FRN: 028414N) as Statutory Auditor of the Company to fill the said casual vacancy, for the approval of members at the forthcoming Annual General Meeting (AGM).
2.	Date of Appointment	29th August, 2026
3.	Term of Appointment	hold the office from the date of appointment until the conclusion of the 41st Annual General Meeting of the Company, in accordance with the applicable provisions of the Companies Act, 2013 read with Rules made thereunder.
4.	Brief Profile	M/s. ACA & Associates, Chartered Accountants (Firm Registration No. 028414N) is a Peer-Reviewed of Chartered Accountants firm providing professional services in the areas of statutory audit, tax audit, accounting, taxation, assurance and other related professional services. The firm has experience in handling audit and assurance assignments for companies and other entities and is committed to providing quality and professional services in accordance with applicable laws, regulations and professional standards.
5.	Disclosure of Relationships between Director	NA

ACA&ASSOCIATES
CHARTERED ACCOUNTANTS

To
The Board of Directors
Kalpa Commercial Limited
1st Floor, 984, Pocket C, IFC Ghazipur, Delhi - 110 096

Date: 29.09.2026

Sub: Appointment as a Statutory Auditor of Kalpa Commercial Limited

Dear Sir/Madam,

We, **M/s ACA & Associates, Chartered Accountant Firm, (FRN: 028414N),** hereby give our consent to be appointed as the Statutory Auditors of Kalpa Commercial Limited to hold the office from the date of appointment until the conclusion of the 41st Annual General Meeting of the Company, in accordance with the applicable provisions of the Companies Act, 2013.

Further, we hereby certify that the appointment, if made, shall be in accordance with the section 139 read with section 141 of the Companies Act 2013 read with Rule 3 and 4 of Companies (Audit and Auditors) Rules, 2014 and notification and circular issue by Ministry of Corporate Affair as amended time to time:

a) Our firm is eligible and not disqualified for appointment under the Companies Act, 2013, the Chartered Accountants Act, 1949 and rules and regulations made thereunder;
b) the proposed appointment is as per the terms provided under the Companies Act, 2013;
c) the proposed appointment is within the limits laid down by or under the provisions of the Companies Act, 2013;
d) there are no proceedings against the auditor or audit firm or partner of the audit firm pending with respect to professional matters of conduct.

We also certify that we satisfy the criteria and are qualified u/s 141 of the Companies Act, 2013 to be appointed as the Statutory Auditors of the Company.

We request you to kindly place this consent letter before the Board of Directors and the Members of the Company for their consideration and necessary action.

Thanking you,

Yours faithfully,

For and Behalf of
For ACA & Associates
(FRN: 028414N)

ACA & ASSOCIATES FRN No. 028414N Chartered Accountants

Chiranjivi Abhishek
Partner
(M No: 509200)
Firm Registration No.: 028414N