



Kalpa
Commercial Limited

Date: 14th November, 2016

To,

The Department of Corporate Services
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001

**SUBJECT: UN-AUDITED RESULTS FOR QUARTER ENDED ON 30.09.2016 (BSE SCRIP CODE:
539014)**

Dear Sir/Madam,

In context to regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations 2015, the board of directors of the our Company, Kalpa Commercial Limited approved un-audited financial results for quarter & half year ended on 30.09.2016 therefore kindly find attached following mentioned documents for the same:

1. Limited Review Report
2. Un-audited financial results for quarter ended on 30.09.2016
3. Statement of Assets & Liabilities for six months ended on 30.09.2016

This is for your kind information and record purpose, please do needful.

Thanks & Regards

FOR KALPA COMMERCIAL LIMITED

For KALPA COMMERCIAL LIMITED


Saurabh Jain Director
Managing Director
DIN: 07261815

KALPA COMMERCIAL LIMITED

CIN : L74899DL1985PLC022778

Regd. Off : 301, Neelkanth Chamber-II, Plot No. 14, Local Shopping Complex, Saini Enclave,
Delhi-110092, Ph.: 01165260012, Email : info@kalpacommercial.in

Website : www.kalpacommercial.in



To,
The Board of Directors
KALPA COMMERCIAL LIMITED
301, Neelkanth Chambers-II, Plot no.14,
LSC Saini Enclave, Delhi 110092

**LIMITED REVIEW REPORT ON UN-AUDITED STANDALONE
FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPT, 2016 OF
KALPA COMMERCIAL LIMITED**

We have reviewed the accompanying statement of unaudited financial results of **KALPA COMMERCIAL LIMITED** for the quarter ended 30th Sept, 2016. **Except for the disclosure regarding 'public Shareholding' and promoter and promoter Group Shareholding** which have been traced from disclosures made by the management and not has been audited by us. 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.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review Financial Statements 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 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.

For: Sudhir Agarwal Associates
Chartered Accountants
FRN No. 509930C

Amit Kumar
CA Amit Kumar
(Partner)
M.No.539605



Place: New Delhi

Date: 14.11.2016



UNADITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30.09.2016

(Rs in lacs)

| Particulars | 3 Months Ended On | | | Six Months Ended On | | Previous year ended |
|--|-------------------|-----------------|-----------------|---------------------|-----------------|---------------------|
| | 30.09.2016 | 30.06.2016 | 30.09.2015 | 30.09.2016 | 30.09.2015 | 31.03.2016 |
| | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | (Audited) |
| 1 Income from Operations | | | | | | |
| (a) Net Sales/Income from Operation (Net of excise duty) | 148.94 | 139.87 | 116.53 | 288.81 | 238.49 | 464.08 |
| (b) Other Operating Income | 5.71 | 0.00 | 0.00 | 5.71 | 0.00 | 63.11 |
| Total income from operations (net) | 154.65 | 139.87 | 116.53 | 294.52 | 238.49 | 527.19 |
| 2 Expenses | | | | | | |
| (a) Cost of materials consumed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (b) Purchases of stock-in-trade | 136.53 | 122.82 | 102.37 | 259.35 | 211.20 | 440.11 |
| (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (d) Employee benefits expense | 5.02 | 4.75 | 5.09 | 9.77 | 8.92 | 20.27 |
| (e) Depreciation and amortisation expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately) | 11.35 | 10.63 | 8.05 | 21.98 | 15.70 | 50.03 |
| Total Expenses | 152.90 | 138.20 | 115.51 | 291.10 | 235.82 | 510.41 |
| 3 Profit/(Loss) from Operations before Other Income, Finance Costs & Exceptional Items (1-2) | 1.75 | 1.67 | 1.02 | 3.42 | 2.67 | 16.78 |
| 4 Other Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5 Profit / (Loss) from ordinary activities before finance costs and exceptional items (3+4) | 1.75 | 1.67 | 1.02 | 3.42 | 2.67 | 16.78 |
| 6 Finance Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7 Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5-6) | 1.75 | 1.67 | 1.02 | 3.42 | 2.67 | 16.78 |
| 8 Exceptional items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9 Profit/(Loss) from ordinary Activities before tax (7-8) | 1.75 | 1.67 | 1.02 | 3.42 | 2.67 | 16.78 |
| 10 Tax expenses | 0.54 | 0.52 | 0.32 | 1.06 | 0.83 | 5.18 |
| 11 Net Profit/(Loss) from Ordinary Activities after tax (9-10) | 1.21 | 1.15 | 0.70 | 2.36 | 1.84 | 11.60 |
| 12 Extraordinary Item (net of tax expenses Rs....) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 13 Net Profit/(Loss) for the period (11-12) | 1.21 | 1.15 | 0.70 | 2.36 | 1.84 | 11.60 |
| 14 Share of profit / (loss) of associates* | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 15 Minority interest * | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 16 Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 - 14 - 15) * | 1.21 | 1.15 | 0.70 | 2.36 | 1.84 | 11.60 |
| 17 Paid-up equity share capital (4457004 equity shares of Rs. 10/-) | 1,025.00 | 1,025.00 | 1,025.00 | 1,025.00 | 1,025.00 | 1,025.00 |
| 18 Reserve excluding revaluation Reserves as per balance sheet of previous accounting year | | | | | | |
| 19 (i) Earnings Per Shares (EPS) (before extraordinary items) (of Rs. .../- each) (not annualised) | | | | | | |
| a) Basic | 0.011 | 0.011 | 0.006 | 0.023 | 0.02 | 0.11 |
| b) Diluted | 0.011 | 0.011 | 0.006 | 0.023 | 0.02 | 0.11 |
| 19(ii) Earnings Per Shares (EPS) (after extraordinary items) (of Rs. .../- each) (not annualised) | | | | | | |
| a) Basic | 0.011 | 0.011 | 0.006 | 0.023 | 0.02 | 0.11 |
| b) Diluted | 0.011 | 0.011 | 0.006 | 0.023 | 0.02 | 0.11 |

For KALPA COMMERCIAL LIMITED

KALPA COMMERCIAL LIMITED

CIN : L74899DL1985PLC022778

Director

Regd. Off : 301, Neelkanth Chamber-II, Plot No. 14, Local Shopping Complex, Saini Enclave,
Delhi-110092, Ph.: 01165260012, Email : info@kalpaccommercial.in
Website : www.kalpaccommercial.in

Notes:-

1. The above unaudited financial results for the quarter and half year ended on 30th september 2016 have been reviewed by the Audit committee of the board and have been approved by the Board at its meeting held on 14.11.2016
2. There are no Separate Reportable Segment in terms of Accounting Standard AS-17 "Segment Reporting issued by the Institute of Chartered Accountants of India.
3. Previous period figure has been regrouped/rearranged wherever necessary.

For Kalpa Commercial Limited

For KALPA COMMERCIAL LIMITED



Saurabh Jain
Managing Director
DIN: 07261815

Place: New Delhi

Date: 14.11.2016

| | 2015-16 | 2016-17 | 2016-17 | 2016-17 | 2016-17 |
|--------------------------------|---------|---------|---------|---------|---------|
| 1. Revenue | 1000 | 1000 | 1000 | 1000 | 1000 |
| 2. Cost of Sales | 800 | 800 | 800 | 800 | 800 |
| 3. Gross Profit | 200 | 200 | 200 | 200 | 200 |
| 4. Other Income | 100 | 100 | 100 | 100 | 100 |
| 5. Finance Income | 50 | 50 | 50 | 50 | 50 |
| 6. Finance Expense | (20) | (20) | (20) | (20) | (20) |
| 7. Depreciation & Amortisation | (10) | (10) | (10) | (10) | (10) |
| 8. Employee Benefit Expense | (5) | (5) | (5) | (5) | (5) |
| 9. Other Expense | (15) | (15) | (15) | (15) | (15) |
| 10. Profit Before Tax | 105 | 105 | 105 | 105 | 105 |
| 11. Tax Expense | (20) | (20) | (20) | (20) | (20) |
| 12. Profit After Tax | 85 | 85 | 85 | 85 | 85 |
| 13. Dividend Paid | (10) | (10) | (10) | (10) | (10) |
| 14. Retained Profit | 75 | 75 | 75 | 75 | 75 |
| 15. Total Assets | 1000 | 1000 | 1000 | 1000 | 1000 |
| 16. Total Liabilities | 1000 | 1000 | 1000 | 1000 | 1000 |

KALPA COMMERCIAL LIMITED
Company Limited by Shares

Head Office: 201, Connaught Place, New Delhi, India
 Delhi-110022, India. E-mail: info@kalpacomm.com
 Website: www.kalpacomm.com



Kalpa

Commercial Limited

STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2016

| PARTICULARS | | (Amount in Lacs) | |
|-------------|--|-----------------------|-----------------------|
| | | As At 30.09.2016 | As At 31.03.2016 |
| | | Unaudited | Audited |
| A | EQUITY AND LIABILITIES | | |
| 1 | Shareholders' funds | | |
| (a) | Share Capital | 102,500,000.00 | 102,500,000.00 |
| (b) | Reserve & Surplus | 421,954,486.00 | 421,718,523.00 |
| (c) | Money Received against Share Warrants | | |
| | Sub-total - Shareholders' funds | 524,454,486.00 | 524,218,523.00 |
| 2 | Share application money pending allotment | - | - |
| 3 | Minority Interest* | - | - |
| 4 | Non Current Liabilities | | |
| (a) | Long term borrowings | - | - |
| (b) | Deferred tax liabilities (net) | - | - |
| (c) | Other long term liabilities | - | - |
| (d) | Long term provisions | - | - |
| | Sub Total - Non Current Liabilities | - | - |
| 5 | Current Liabilities | | |
| (a) | Short term borrowings | 10,000,000.00 | 10,000,000.00 |
| (b) | Trade Payables | 31,304,665.00 | 4,584,354.00 |
| (c) | Other current liabilities | - | 184,012.00 |
| (d) | Short term provisions | 105,518.00 | 518,925.00 |
| | Sub Total - Current Liabilities | 41,410,183.00 | 15,287,291.00 |
| | TOTAL- EQUITY AND LIABILITIES | 565,864,669.00 | 539,505,814.00 |
| B | ASSETS | | |
| 1 | Non Current Assets | | |
| (a) | Fixed Assets | - | - |
| (b) | Goodwill on Consolidation* | - | - |
| (c) | Non Current Investements | - | - |
| (d) | Deferred tax assets (net) | - | - |
| (e) | Long term loans and advances | 267,337,407.00 | 239,228,891.00 |
| (f) | Other non current assets | - | - |
| | Sub Total - Non Current Assets | 267,337,407.00 | 239,228,891.00 |
| 2 | Current Assets | | |
| (a) | Current Investment | 295,300,000.00 | 295,300,000.00 |
| (b) | Inventories | - | - |
| (c) | Trade receivables | 414,310.00 | 4,118,160.00 |
| (d) | Cash and cash equivalents | 2,646,488.00 | 230,482.00 |
| (e) | Short term loans and advances | - | - |
| (f) | Other current assets | 166,464.00 | 628,281.00 |
| | Sub Total - Current Assets | 298,527,262.00 | 300,276,923.00 |
| | TOTAL- ASSETS | 565,864,669.00 | 539,505,814.00 |

* Applicable in the case of consolidated statement of assets and liabilities.

For Kalpa Commercial Limited
For KALPA COMMERCIAL LIMITED

Saurabh Jain
Managing Director
DIN: 07261815

Place : New Delhi
Dated: 14.11.2016

KALPA COMMERCIAL LIMITED

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