



KALYANI COMMERCIALS LIMITED

Regd off: 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

Dated: 10th December, 2019

To,
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai-400051

Scrip Code: KALYANI

Subject: Clarification sought on financial results for the quarter and half year ended on September 30, 2019 under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Ma'am,

With reference to the captioned subjected & in furtherance to your email dated December 06, 2019, wherein Kalyani Commercials Limited (the Company) was asked to clarify on the following points:

1. Financial results not submitted as per Indian Accounting Standard
2. Standalone Reconciliation of profit and loss not submitted

In this context, the Company hereby would like to give the following point wise clarification:-

Query 1	Financial Results is not submitted as per Indian Accounting Standard;
Reply	In this context, revised Statement of Asset and Liabilities as per Indian Accounting Standard for the quarter and half year ended 30 th September, 2019 is attached herewith for your reference as Annexure-I.
Query 2	Standalone Reconciliation of profit and loss is not submitted.
Reply	In this context, reconciliation table for Net Profit/Loss for Standalone and Consolidated Financial Results for the Quarter and Half year ended on September 30, 2019, as per IND - AS is attached as Annexure-II for your good reference.

We hope you will find the above submission in order & request you to acknowledge the same.

For Kalyani Commercials Limited

Sourabh Agarwal
(Whole Time Director)

DIN: 02168346

Office Address: BG-223, Sanjay Gandhi Transport Nagar
GT Karnal Road, New Delhi- 110042

Encl:

Annexure-I

Annexure-II

KALYANI COMMERCIALS LIMITED				
Regd. Office:- BG-223, Sanjay Gandhi Transport Nagar, GT Karnal Road, Delhi-110042				
Email: kalyancommercialslimited@gmail.com; Website: www.kalyancommercialsltd.com				
Contact No: 011-43063223, 011-47060223; CIN: L65923DL1985PLC021453				
Statment of Asset and Liabilities for the quarter and half year ended 30th September, 2019				
(Rs. In Lakhs)				
Particulars	Standalone		Consolidated	
	30-09-2019 Unaudited	31-03-2019 Audited	30-09-2019 Unaudited	31-03-2019 Audited
ASSETS				
Non-Current Assets				
(a) Property, Plant And Equipment	532.89	551.03	1254.33	1281.96
(b) Capital Work in progress	0.00	1.43	0.00	1.43
(c) Investment Property	0.00	0.00	0.00	0.00
(d) Goodwill	0.00	0.00	0.00	0.00
(e) Other Intangible Assets	1.98	1.44	1.98	1.44
(f) Intangible assets under development	0.00	0.00	0.00	0.00
(g) Biological Assets other than bearer plants	0.00	0.00	0.00	0.00
(h) Financial Assets				
(i) Investment	433.71	433.71	25.03	25.03
(ii) Trade receivables	0.00	0.00	0.00	0.00
(iii) Loans	0.00	0.00	0.00	0.00
(iv) Other Financial Assets	40.47	21.03	208.64	166.10
(i) Deferred tax assets (net)	16.18	16.18	27.72	27.72
(j) Other non-current assets	0.00	0.00	0.00	10.30
Current Assets				
(a) Inventories	2924.29	3664.97	8160.59	9191.68
(b) Financial Assets				
(i) Investments	0.00	0.00	0.00	0.00
(ii) Trade Receivables	1447.30	3023.57	6465.73	6688.36
(iii) Cash and Cash Equivalents	228.89	135.99	351.76	271.74
(iv) Bank balances other than (iii) above	0.00	20.18	0.00	0.00
(v) Loans	0.00	19.81	0.00	19.81
(vi) Other Financial Assets	0.00	0.00	0.00	0.00
(c) Current Tax Assets (Net)	17.67	10.30	65.88	17.17
(d) Other Current Assets	803.20	42.21	1430.86	1949.56
Total-Assets	6446.58	7941.85	17992.52	19652.30
EQUITY AND LIABILITIES				
Equity				
(a) Equity Share Capital	100.00	100.00	100.00	100.00
(b) Other Equity	681.58	666.85	710.93	689.65
(b) Non controlling Interest	0.00	0.00	418.73	413.16
LIABILITIES				
Non-Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	488.56	486.51	876.62	525.13
(ii) Trade Payables	0.00	0.00	0.00	0.00
Total Outstanding dues of Micro enterprises and small enterprises	0.00	0.00	0.00	0.00
Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00	0.00	0.00	0.00
(iii) Other Financial Liabilities (other than those specified in item (b), to be specified)	0.00	0.00	0.00	0.00
(b) Provisions	0.00	0.05	0.00	0.05
(c) Deferred tax liabilities (Net)	0.00	0.00	0.00	0.00
(d) Other Non- Current Liabilities	0.00	0.00	0.00	0.00
Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	3707.86	5595.50	12644.01	15200.36
(ii) Trade Payables				
Total Outstanding dues of Micro enterprises and small enterprises	72.06	64.15	0.00	0.00
Total outstanding dues of creditors other than micro enterprises and small enterprises	917.97	733.43	2203.61	1559.32
(iii) Other Financial Liabilities (other than those specified in item (b))	5.62	67.47	24.77	101.21
(b) Other current liabilities	472.93	227.89	1013.85	1063.42
(c) Provisions	0.00	0.00	0.00	0.00
(d) Current Tax Liabilities (Net)	0.00	0.00	0.00	0.00
	6446.58	7941.85	17992.52	19652.30
On Behalf of the Director For Kalyani Commercialslimited				
Date: 14.11.2019 Place: New Delhi  Sourabh Agarwal (Whole Time Director) DIN: 02168346				



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Annexure-II

Date: 9th December, 2019

To,
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra(East), Mumbai-400051

Scrip Code: KALYANI

Dear Sir/Madam,

Subject: Reconciliation table for Net Profit/Loss for Standalone and Consolidated Financial Results for the Quarter and Half year ended September 30, 2019.

We are submitting herewith reconciliation table for Net Profit/Loss for Standalone and Consolidated Financial Results for the Quarter and Half year ended on September 30, 2019, as per IND - AS for your kind records.

RECONCILIATION TABLE FOR NET PROFIT/LOSS FOR STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2019.

Reconciliation of Statement of Profit & Loss for the Standalone and Consolidated Financial Results reported for the previous year under IND GAAP with IND AS for the Quarter and Half year ended September 30, 2019 is as below:

(Rs. In Lakhs)

	Standalone				Consolidated			
	1	2	3	4	5	6	7	8
Nature of Adjustment	Quarter ended September 30, 2019	Quarter ended September 30, 2018	Half Year ended September 30, 2019	Half Year ended September 30, 2018	Quarter ended September 30, 2019	Quarter ended September 30, 2018*	Half Year ended September 30, 2019	Half Year ended September 30, 2018*
Revenue from operations as per GAAP Provision	5664.08	11255.51	11284.65	18891.00	14526.07	-	30050.80	-
Other Comprehensive Income as per GAAP Provision	0.00	0.00	0.00	0.00	0.00	-	0.00	-
Tax Expense as per GAAP Provision	2.12	3.06	5.20	9.66	.16	-	10.30	-



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Profit /(Loss) after Tax as per GAAP Provision	8.09	10.58	14.74	25.34	(11.44)	-	26.12	-
Adjustment in relation to IND AS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total comprehensive income for the period as per IND AS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

*Note: As the consolidation was not applicable on the Company during previous financial year, therefore the consolidated figures for the corresponding quarter /Half year ended 30.09.2018 as asked in column no. 6 & 8 could not be provided.

However, figures of financial results as on September 30, 2019 along with disclosure submitted will remain unchanged and the above shall form part of the declared result.

Kindly take the above information on records and oblige.

Thanking you,

On behalf of the Board
For Kalyani Commercial Limited

Sourabh Agarwal
(Whole Time Director)

DIN: 02168346

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