

Name of the Company	Kalyani Commercials Limited
Registered Office	BG 223 Sanjay Gandhi Transport Nagar GT Karnal Road New Delhi-110 042 Email: kalyanicommercialslimited@gmail.com; website: www.kalyanicommercialsltd.com Contact No. 011- 47060223/43063223 CIN:L51909DL1985PLC021453

Audited Standalone Financial Results for the Quarter/Year ended 31/03/2019 (Rs. in Lacs)

Particulars	Quarter ended			Year Ended	
	(31/03/2019)	(31/12/2018)**	31-03-18	(31/03/2019)	(31/03/2018)
1. Income from Operations					
(a) Net Sales/Income from Operations (Net of excise duty)	10002.59	11250.1	13900.73	40130.87	49526.14
(b) Other Operating Income	5.41	11.35	1.93	29.57	32.68
Total Income from Operations	10008.00	11261.45	13902.66	40160.45	49558.81
2. Expenses					
(a) Cost of Materials consumed	0	0	0	0	0
(b) Purchase of stock-in-trade	8647.94	8991	12802.79	38656.58	49372.42
(c) Changes in inventories of finished goods, work in progress and stock-in-trade	792.77	1658.43	267.2	-646.28	-2546.88
(d) Employee benefits expense	170.86	160.78	167.03	638.25	536.47
(e) Depreciation and amortisation expense	12.80	18.32	19.45	68.68	69.18
(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)					
Total Expenses	135.34	203.89	246.31	605.20	1327.85
3. Profit/(Loss) from operations before other income, finance costs and exceptional items (1-2)	9759.71	11032.42	13502.78	39322.43	48759.04
4. Other Income	0.00	229.03	399.88	838.01	799.77
5. Profit/(Loss) from ordinary activities before finance costs and exceptional items (3+4)	248.29	229.03	399.88	838.01	799.77
6. Finance Costs	220.72	205.45	377.86	755.56	717.79
7. Profit/(Loss) from ordinary activities after finance costs but before exceptional items (5+6)	27.57	23.58	22.02	82.45	81.99
8. Exceptional items	-10.00	0.00	0.00	-9.99	0.00
9. Net Profit/(Loss) from ordinary activities before tax (7+8)	17.57	23.58	22.02	72.46	81.99
10. Tax Expense	6.30	7.29	11.33	23.25	31.15
11. Net Profit/(Loss) from ordinary activities after tax (9+10)	11.27	16.29	10.69	49.21	50.84
12. Extraordinary items (net of tax Rs. expense Lakhs)	-1.99		-1.10	-5.68	-1.10
13. Net Profit/(Loss) for the period (11+12)	13.27	16.29	11.79	54.89	51.94
14. Share of Profit/(Loss) of associates *			0		0
15. Minority Interest*			0		0
16. Net Profit/(Loss) after taxes, minority interest and share of profit/(loss) of associates (13+14+15)	13.27	16.29	11.79	54.89	51.94
17. Paid up equity share capital			100.00	100.00	100.00
18. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year					
19.i Earnings Per Share (before extraordinary items) (not annualised):					
(a) Basic	1.33	1.63	1.18	5.49	5.19
(b) Diluted	1.33	1.63	1.18	5.49	5.19

Notes:

1- The Company has reported Segment wise reporting as per Accounting Standard (AS-17). The Company has reported the following Business Segments:
-Automobile
-Other

2- The Above result were reviewed by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 28th May 2019. The Statutory Auditor of the Company have provided Limited Review Report for the same.

3- The Board unanimously decided not to opt to additionally submit quarterly consolidated financial results pursuant to Regulation 33(3) (b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

4- Figures of previous periods were re-grouped/re-classified wherever necessary to confirm to the periods of current periods.

5-IND AS not applicable to company as company is listed as NBFC company and it will be applicable from April 2019.

Date: 28th May 2019
Place: New Delhi

Date:
Place: New Delhi

on Behalf of the Board
For Kalyani Commercials Limited

S-7

Sourabh Agarwal
Whole Time Director
DIN:02168346

Name of the Company	Kalyani Commercials Limited				
Registered Office	BG 223 Sanjay Gandhi Transport Nagar GT Karnal Road New Delhi-110 042 Email: kalyanicommercialslimited@gmail.com; website: www.kalyanicommercialsLtd.com Contact No. 011- 47060223/43063223 CIN:L51909DL1985PLC021453				
Audited Consolidated Financial Results for the Quarter/Year ended 31/03/2019 (Rs. in Lacs)					
	Quarter ended			Year Ended	
Particulars	{31/03/2019}	{31/12/2018}**	31-03-18	(31/03/2019)	(31/03/2018)
1. Income from Operations					
(a) Net Sales/Income from Operations (Net of excise duty)	-	-	-	90095.29	71534.79
(b) Other Operating Income	-	-	-	52.32	45.20
Total Income from Operations	-	-	-	90147.61	71579.99
2. Expenses	-	-	-		
(a) Cost of Materials consumed	-	-	-		0
(b) Purchase of stock-in-trade	-	-	-	85676.35	73517.21
(c) Changes in inventories of finished goods, work in progress and stock-in-trade	-	-	-	-1160.95	-6462.66
(d) Employee benefits expense	-	-	-	1484.08	1045.00
(e) Depreciation and amortisation expense	-	-	-	214.27	151.24
(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	-	-	-	2004.38	2234.84
Total Expenses	-	-	-	88218.13	70485.63
3. Profit/(Loss) from operations before other income, finance costs and exceptional items (1-2)	-	-	-	1929.48	1094.36
4. Other Income	-	-	-	0.00	0.00
5. Profit/ (Loss) from ordinary activities before finance costs and exceptional items (3+4)	-	-	-	1929.48	1094.36
6. Finance Costs	-	-	-	1805.78	994.92
7. Profit/(Loss) from ordinary activities after finance costs but before exceptional items (5+6)	-	-	-	123.70	99.44
8. Exceptional items	-	-	-	9.99	0.00
9. Net Profit/(Loss) from ordinary activities before tax (7+8)	-	-	-	113.71	99.44
10. Tax Expense	-	-	-	40.7	43.29
11. Net Profit/(Loss) from ordinary activities after tax (9+10)	-	-	-	73.01	56.15
12. Extraordinary items (net of tax Rs. expense Lakhs)	-	-	-	-12.83	-7.73
13. Net Profit/(Loss) for the period (11+12)	-	-	-	85.84	63.88
14. Share of Profit/(Loss) of associates *	-	-	-	-	-
15. Minority Interest*	-	-	-	15.14	6.26
16. Net Profit/(Loss) after taxes, minority interest and share of profit/(loss) of associates (13+14+15)	-	-	-	70.70	57.62
17. Paid up equity share capital	-	-	-	100.00	100.00
18. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	689.65	617.83
19.i Earnings Per Share (before extraordinary items) (not annualised):					
(a) Basic	-	-	-		
(b) Diluted	-	-	-	7.07	5.76
19.ii Earnings Per Share (after extraordinary items) (not annualised):					
(a) Basic	-	-	-		
(b) Diluted	-	-	-	7.07	5.76
Notes:					
1- The Company has reported Segment wise reporting as per Accounting Standard (AS-17). The Company has reported the following Business Segments: -Automobile -Other			on Behalf of the Board For Kalyani Commercials Limited 57		
2- The Above result were reviewed by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 28th May 2019. The Statutory Auditor of the Company have provided Audit Report for the same.					
3- The Board unanimously decided not to opt to additionally submit quarterly consolidated financial results pursuant to Regulation 33(3) (b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.					
4- Figures of previous periods were re-grouped/re-classified wherever necessary to confirm to the periods of current periods. 5-IND AS not applicable to company as company is listed as NBFC company and it will be applicable from April 2019					
Date:28th May 2019 Place: New Delhi			Date: 28.05.2019 Place:New Delhi		
			Sourabh Agarwal Whole Time Director DIN:02168346		

Audited Statement of Assets and Liabilities		
Particulars	As at 31-03-2019	As at 31-03-2018
1 Shareholders' Funds		
(a) Share capital	100.00	100.00
(b) Reserves and Surplus	666.84	611.95
(c) Minority Interest		0
Sub-total-Shareholders' funds	766.84	711.95
2. Non-current liabilities		
(a) Long-term borrowings	486.51	447.30
(b) Other long-term liabilities		0.00
(c) Long Term Provisions	0.05	0.09
Sub-total-Non-current-liabilities	486.56	447.39
5. Current Liabilities		
(a) Short-term borrowings	5595.49	7129.03
(b) Trade Payables	797.58	162.73
(c) Other current liabilities	295.37	399.21
(d) Short-term provisions		2.69
Sub-total-Current liabilities	6688.44	7693.66
TOTAL-EQUITY AND LIABILITIES	7941.84	8853.00
B ASSETS		
1. Non-current assets		
(a) Fixed assets	553.90	592.91
(b) Non-current investments	433.71	443.71
(c) Deferred tax assets (net)	16.18	14.19
(d) Long-term loans and advances	31.06	21.06
(e) Other non-current assets	0.26	37.55
Sub-total-Non-current assets	1035.11	1109.41
2 Current assets		
(a) Inventories	3664.97	3018.69
(b) Trade receivables	3023.57	3811.57
(c) Cash and cash equivalents	156.17	286.51
(d) Short-term loans and advances	62.02	626.83
Sub-total-Current assets	6906.73	7743.60
Total-Assets	7941.84	8853.01
*Applicable in the case of consolidated statement of assets and liabilities Notes: Figures of previous periods were re-grouped/re-classified wherever necessary to confirm to the periods of current periods.		on Behalf of the Board For Kalyani Commercials Limited  Sourabh Agarwal Whole Time Director DIN:02168346

KALYANI COMMERCIALS LIMITED

ANNEXURE IX

Statement of Asstes & Liabilities (Consolidated)

Audited Statement of Assets and Liabilities		
Particulars	As at 31-03-2019	As at 31-03-2018
A EQUITY AND LIABILITIES		
1 Shareholders' Funds		
(a) Share capital	100.00	100.00
(b) Reserves and Surplus	689.65	617.83
(c) Minority Interest	413.15	398.02
Sub-total-Shareholders' funds	1202.80	1115.85
2. Non-current liabilities		
(a) Long-term borrowings	525.13	490.89
(b) Other long-term liabilities	0.00	0.00
(c) Long Term Provisions	0.05	0.094
Sub-total-Non-current-liabilities	525.18	490.98
5. Current Liabilities		
(a) Short-term borrowings	15200.36	16681.06
(b) Trade Payables	1559.32	437.54
(c) Other current liabilities	1164.63	632.89
(d) Short-term provisions	0.00	0.00
Sub-total-Current liabilities	17924.31	17751.49
TOTAL-EQUITY AND LIABILITIES	19652.29	19358.32
B ASSETS		
1. Non-current assets		
(a) Fixed assets	1284.82	1350.47
(b) Non-current investments	25.03	34.36
(c) Deferred tax assets (net)	27.72	18.59
(d) Long-term loans and advances	176.13	154.22
(e) Other non-current assets	0.27	37.55
Sub-total-Non-current assets	1513.97	1595.19
2 Current assets		
(a) Inventories	9191.68	8030.67
(b) Trade receivables	6688.36	6817.74
(c) Cash and cash equivalents	271.74	384.83
(d) Short-term loans and advances	1969.37	2487.02
(e) Other Current Asset	17.17	42.87
Sub-total-Current assets	18138.32	17763.13
Total-Assets	19652.29	19358.32
*Applicable in the case of consolidated statement of assets and liabilities Notes: Figures of previous periods were re-grouped/re-classified wherever necessary to confirm to the periods of current periods.		on Behalf of the Board For Kalyani Commercials Limited  Sourabh Agarwal Whole Time Director DIN:02168346

KALYANI COMMERCIALS LIMITED

Regd. Office:- BG-223, Sanjay Gandhi Transport Nagar, GT Karnal Road, Delhi-110042
Email: kalyanicommercialslimited@gmail.com; Website: www.kalyanicommercialsltd.com
Contact No: 011-43063223, 011-47060223; CIN: L65923DL1985PLC021453

Standalone Segment Reporting for the Quarter/Year ended 31st March, 2019

(Rs. In Lakhs)

S.no.	Particulars	Quarter ended			Year Ended	
		31/03/2019 (Audited)	31/12/2018 (Unaudited)	31/03/2018 (Audited)	31/03/2019 (Audited)	31/03/2018 (Audited)
A	Segment Revenue					
	(a)Automobile	9,761.84	10,974.60	13,700.36	39,137.82	49,019.71
	(b)Others	246.12	286.88	202.3	1022.62	539.10
	Total	10,007.96	11,261.48	13,902.66	40,160.44	49,558.81
	Less: Inter-segment Revenue					
	Net Sales /Income From Operations	10,007.96	11,261.48	13,902.66	40,160.44	49,558.81
B	Segment Results(Before Interest & Tax)					
	(a)Automobile	239.04	217.20	393.80	812.84	786.80
	(b)Others	(0.75)	11.81	6.08	15.16	12.98
	Total	238.29	229.01	399.88	828.00	799.78
	Less:					
	Interest	220.71	205.44	377.86	755.55	717.79
	Other Unallocable Expenditure					
	Net Off					
	Un-allocable Income					
	Profit before Tax	17.58	23.57	22.02	72.45	81.99
	Provision for Current Tax	6.30	7.29	12.30	23.25	32.12
	Items related earlier year	-1.99		-2.08	(5.69)	-2.08
	Profit After Tax	13.27	16.28	11.80	54.89	51.95
C	Segment Assets					
	(a)Automobile	-	-	-	7812.28	8726.86
	(b)Others	-	-	-	129.57	126.15
	Total Segment Assets	0	0	0	7941.85	8,853.01
D	Segment Liability					
	(a)Automobile	-	-	-	7,812.27	8,726.86
	(b)Others	-	-	-	129.58	126.15
	Total Segment Liability	-	-	-	7,941.85	8,853.01
	Note: 1. Automobile includes HCV dealership and Three wheelers Dealership 2. Other includes NBFC and Dealership of BPCL					
					On Behalf of the Board For Kalyani Commercials Limited	
	Date:28.05.2019 Place: New Delhi				 Saurabh Agarwal Whole Time Director DIN: 02168346	



M.C. Bhandari & Company

Chartered Accountants

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(R) 0744-2411226

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email : skmahipal75@yahoo.co.in

Ref. No.

Independent Auditor's Report On Audit of standalone Financial Statement

Date

TO THE BOARD OF DIRECTORS OF

Kalyani Commercials Limited

BG 223 Sanjay Gandhi Transport Nagar GT Kamal Road New Delhi-110042

1. We have audited the accompanying statement of standalone financial results of Kalyani Commercials Limited (The company), for the quarter and year ended 31st March, 2019 (The statement), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. This statement is responsibility of the company's management and approve by the board of director. The statement as it relates to the quarter ended 31 march 2019 has been compiled from the related interim condensed standalone financial statement prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 34 (AS 34) and as it related to the year ended 31 march 2019, has been compiled from the related annual standalone financial statements prepared 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 express an opinion on the statement based on our audit of such interim condensed standalone financial statement and annual standalone financial statement.
3. We conducted our audit in accordance with the standards on auditing issued by Institute of chartered accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement is free from material misstatement(s).

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the company's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of company's internal financial controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our audit opinion.

4. In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- a. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and

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Ref. No. b. gives a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the profit and other financial information of the company for the quarter and year ended 31/03/2019.

For M C BHANDARI & CO.

Chartered Accountants

(Firm's Registration No. 303002E)



[Signature]

CA S.K. MAHIPAL

Partner

(Membership No. 70366)

Place: Kota,

Date: May 28, 2019



M.C. Bhandari & Company

Chartered Accountants

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38, Shopping Centre,
Jhalawar Road, Kota-324007 (Raj.)
email : skmahipal75@yahoo.co.in

Ref. No.

Date :

Independent Auditor's Report on the audit of the consolidated financial results

TO THE BOARD OF DIRECTORS OF

Kalyani Commercials Limited

BG 223 Sanjay Gandhi Transport Nagar GT Karnal Road New Delhi-110042

1. We have audited the accompanying Statement of Consolidated Financial Results of Kalyani Commercial limited ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter and year ended 31/03/2019 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. This Statement is the responsibility of the Parent's Management and approved by the Parent's Board of Directors. The statement, as it relates to the quarter ended march 31, 2019, has been compiled from the related interim consolidated financial statements which has been prepared in accordance with the recognition and measurement principles laid down in accounting standard for interim financial reporting (AS 34), prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audit of such interim consolidated financial statements and annual consolidated financial statements.

3. We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India as specified under Section 143(10) of the Companies Act 2013. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the Parent's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Parent's internal financial controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion and to the best of our information and according to the explanations given to us, the Statement:



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Ref. No.

Date :

- a. includes the results of the following Subsidiary:
 1. Ganganagar vehicles private Limited
- b. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and
- c. gives a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated total net profit and other financial information of the Group for the quarter and year ended 31/03/2019.

For M C BHANDARI & CO.

Chartered Accountants

(Firm's Registration No. 303002E)



S.K. Mahipal

CA S.K. MAHIPAL

Partner

(Membership No.70366)

Place: Kota,

Date: May 28, 2019