



KALYANI COMMERCIALS LIMITED

Regd off: BG-223, Sanjay Gandhi Transport Nagar, GT Karnal Road, New Delhi-110042

CIN: L45300DL1985PLC021453

E-mail: kalyanicommercialslimited@gmail.com

Website-www.kalyanicommercialsLtd.com

Ph. 011- 43063223, 011-47060223

28th May, 2026

To,

**National Stock Exchange of India Limited,
Plaza, C-1, Block G, Bandra Kurla Complex
Bandra (E), Mumbai 400051
NSE Symbol: KALYANI**

Subject: Outcome of the Board Meeting held on 28th May, 2026

Dear Sir(s),

This is to apprise you that the meeting of Board of Directors of **Kalyani Commercials Limited** (the "Company") held today i.e., **Thursday, 28th May, 2026**, and in the said meeting the Board considered, approved and took on record the following matters-

1. Statement showing the Audited Financial Results of the Company for the Quarter and Financial Year ended 31st March, 2026 along with statement of assets and liabilities and statement of cash flow along with the Auditor's report for financial year ended 31st March, 2026.
2. In compliance with regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016, we declare that the report of Statutory Auditor is with unmodified opinion with respect to the Audited Financial Results of the Company for the quarter and financial year ended 31st March, 2026.

The Said Board Meeting commenced at 06:00 P.M. and concluded at 06:45 P.M.

This is for your information and records.

**Thanking You,
Yours Faithfully,**

For Kalyani Commercials Limited

For Kalyani Commercials Limited

Sourabh Aggarwal
Director

**Sourabh Aggarwal
(Whole Time Director & CFO)**

DIN: 02168346

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

Enclosed:

1. Standalone Audited Financial Results for the quarter and financial year ended 31st March, 2026.



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2. Auditor's Report under Regulation 33 of the SEBI (Listing Obligations and disclosure Requirements) Regulations, 2015.
3. A declaration to the effect that there is unmodified opinion with respect to the Audited Financial Results for the financial year ended 31st March 2026.
4. Non-Applicability of Statement of Deviation and Variation.

Name of the Company	KALYANI COMMERCIALS LIMITED				
Registered Office	BG 223 Sanjay Gandhi Transport Nagar GT Karnal Road New Delhi DL 110042				
CIN:	L65923DL1985PLC021453				
E-mail Id:	kalyanicommercialslimited@gmail.com				
Contact no:	011-43063223				
Statement of Standalone Audited Financial Results for the Quarter and Financial-year ended 31st March, 2026					
	Quarter Ended			(Rs. in 'lakhs' except earning per share)	
				Year ended (Audited)	
Particulars	(31/03/2026)	(31/12/2025)	(31/03/2025)	(31/03/2026)	(31/03/2025)
	(Audited)	(Un-Audited)	(Audited)		
Revenue from Operations	19,252.85	18,121.27	10,289.94	58718.43	38730.46
Other Income	101.09	31.88	125.01	221.33	152.96
I. Total Income	19,353.94	18,153.15	10,414.95	58,939.76	38,883.42
II. Expenses					
(i) Cost of material consumed					0
(ii) Purchases of Stock in Trade	19,719.48	15525.14	8112.23	58966.16	38115.89
(iii) Changes in inventories of finished goods, work in progress and stock in trade	(1,170.98)	2020.32	1699.74	-2487.32	-1034.49
(iv) Finance Cost	218.65	187.09	107.59	746.85	487.99
(v) Employee Benefits Expense	213.99	208.03	265.44	732.29	566.65
(vi) Depreciation and Amortisation Expense	7.97	8.02	7.11	31.89	28.29
(vii) Other Expenses	190.91	124.73	106.28	587.84	383.08
Total Expenses	19,180.02	18,073.33	10,298.39	58,577.71	38,547.41
III. Profit/(Loss) before exceptional items and tax (I-II)	173.92	79.82	116.56	362.05	336.01
IV. Exceptional items					
V. Profit/(Loss) before Tax (III-IV)	173.92	79.82	116.56	362.05	336.01
VI. Tax Expense:					
(i) Current Tax	49.52	16.60	42.81	96.03	101.39
(ii) Deferred Tax(Net)		-	1.38	-1.16	1.38
VII. Net Profit/(Loss) for the period (V-VI)	124.40	63.22	72.37	267.18	233.24
VIII. Other Comprehensive Income					
A. Items that will not be reclassified to profit or loss	-	-	7.37	-14.98	7.37
B. Items that will be reclassified to profit or loss.					
Total other Comprehensive income (A+B)			7.37	(14.98)	7.37
IX. Total Comprehensive income (VII+VIII)	124.40	63.22	79.74	252.20	240.61
X. Paid-up Equity Share Capital Equity Shares of(Face Value Rs. 10/-)	100.00	100.00	100.00	100.00	100.00
XI. Reserves as at 31st March	113.59	2,032.91	1,894.31	2146.51	1894.31
XII. Earnings Per Share (EPS) on Face Value Rs. 10/-					
(a) Basic		13.86	7.24	26.72	23.33
(b) Diluted		13.86	7.24	26.72	23.33
Notes:	<p>1- The Company has reported Segment wise reporting as per Indian Accounting Standard (Ind AS-108). The Company has reported the following Business Segments: Limited -Automobile -Other</p> <p>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 2026. The Statutory Auditor of the Company have provided Limited Review Report for the same.</p> <p>3- Figures of previous periods were re-grouped/re-classified wherever necessary to confirm to the periods of current periods. Date: 28-05-2026 Place: New Delhi</p>				
	<p>On Behalf of the Board For KALYANI COMMERCIALS LIMITED For Kalyani Commercial Limited <i>Sourabh Agarwal</i> Sourabh Agarwal (Whole Time Director & CFO) DIN:02168346 Director</p>				

KALYANI COMMERCIALS LIMITED		
Registered Office: BG 223 Sanjay Gandhi Transport Nagar GT Karnal Road New Delhi DL 110042		
CIN:L65923DL1985PLC021453 Email: kalyanicommercialslimited@gmail.com;		
Contact No. 011-43063223		
Audited Statement of Assets and Liabilities as at 31st March, 2026		
Standlone		
Particulars	As at 31-03-2026	As at 31-03-2025
(Rs in 'lakhs')		
A. ASSETS		
1. Non-current assets		
(a) Property, Plant and Equipment	245.94	221.20
(b) Capital work-in-progress		
(c) Investments property	71.45	81.14
(d) Goodwill		
(e) Other Intangible Assets		
(f) Intangible assets under development		
(g) Investment accounted for using Equity method		
Non-current financial assets		
(a) Non Current Investments	205.53	205.53
(b) Trade receivables, non-current		
(c) Loans, non-current		
(d) Other non-current financial assets		
Total non-current financial assets	205.53	205.53
Deferred tax assets (net)	0.98	2.82
Other non-current assets	10.72	10.64
Total non-current assets	534.62	521.33
2 Current assets		
Inventories	5580.7	3093.38
Current financial assets		
(a) Current Investments		0
(b) Trade receivables, current	3408.4	2941.52
(c) Cash and cash equivalents	461.55	24.44
(d) Bank Balance other than cash and cash equivalents	3.81	3.62
(e) Loans, current		0.00
(f) Other current financial assets	2321.12	1106.76
Total current financial assets	11775.58	7169.72
Current tax assets(net)		
Other current assets		
Total-Current assets	12310.20	7691.05
Non-current assets classified as held for sale		
Regulatory deferral account debit balances and related deferred tax Assets		
Total-Assets	12310.20	7691.05
A EQUITY AND LIABILITIES		
1 Equity		
Equity attributable to owners of parent		
Equity share capital	100.00	100
Other Equity	2146.51	1894.30

Total equity attributable to owners of parent	2246.51	1994.30
Non controlling interest		
Total Equity		
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
i. Borrowings, non current	184.28	28.53
ii. Trade payables non current		
ii. Other non-current financial liabilities		
(b) Provisions, non current	54.77	27.50
(c) Deferred tax liabilities (net)		
Other non-current liabilities		
Sub-total-Non-current-liabilities	239.05	56.03
5. Current Liabilities		
i. Financial Liabilities		
(a) Short-term borrowings,	9040.9	5157.57
(b) Trade Payables, current		
(A) total outstanding dues of micro enterprises and small enterprises; and		
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	79.21	153.14
(c) Other Financial liabilities	53.34	42.86
ii. Other current liabilities	615.55	244.06
iii. Provisions	35.66	43.09
iv. Current tax liabilities (Net)		
Sub-total-Current liabilities	9824.66	5696.75
Liabilities directly associated with assets in disposal group classified as held for sale		
Regulatory deferral account credit balances and related deferred tax liability		
Total Liabilities	9824.66	5696.75
TOTAL-EQUITY AND LIABILITIES		
Disclosure of notes on assets and liabilities		
<p>1- The Company has reported Segment wise reporting as per Indian Accounting Standard (Ind AS-108). The Company has reported the following Business Segments: Limited -Automobile -Other</p> <p>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 2026. The Statutory Auditor of the Company have provided Limited Review Report for the same.</p> <p>3- Figures of previous periods were re-grouped/re-classified wherever necessary to confirm to the periods of current periods.</p> <p>Date: 28-05-2026 Place: New Delhi</p>		<p style="text-align: center;">On Behalf of the Board For KALYANI COMMERCIALS LIMITED</p> <p style="text-align: center;">For Kalyani Commercials Limited</p> <p style="text-align: center;"><i>Sourabh Agarwal</i> Director</p> <p style="text-align: center;">Sourabh Agarwal (Whole Time Director & CFO) DIN:02168346</p>

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Contact No. 011-43063223

Cash Flow Statement for the year ended 31st March, 2026

(Rs. In 'lakhs')

Particulars	Year Ended 31-03-2026	Year Ended 31-03-2025
Cash flows from used in operating activities [Abstract]		
Profit before tax	362.03	336.02
Adjustments for reconcile profit (loss) [Abstract]		
Adjustments for finance costs		
Adjustments for decrease (increase) in inventories	(2,487.32)	(1,034.49)
Adjustments for decrease (increase) in trade receivables, current	(466.87)	(1,057.51)
Adjustments for decrease (increase) in trade receivables, non-current		
Adjustments for decrease (increase) in other current assets	(1,214.36)	(935.96)
Adjustments for decrease (increase) in other non-current assets		
Adjustments for other financial assets, non-current		
Adjustments for other financial assets, current	0.01	0.01
Adjustments for other bank balances		
Adjustments for increase (decrease) in trade payables, current	(73.93)	(209.22)
Adjustments for increase (decrease) in trade payables, non-current		
Adjustments for increase (decrease) in other current liabilities		
Adjustments for increase (decrease) in other non-current liabilities		
Adjustments for depreciation and amortisation expense	31.90	28.29
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss		
Adjustments for provisions, current		
Adjustments for provisions, non-current		
Adjustments for other financial liabilities, current	10.49	10.69
Adjustments for other financial liabilities, non-current	371.49	5.12
Adjustments for unrealised foreign exchange losses gains		
Adjustments for dividend income		
Adjustments for interest income		
Adjustments for share-based payments		
Adjustments for fair value losses (gains)		
Adjustments for undistributed profits of associates		
Other adjustments for which cash effects are investing or financing cash flow		
Other adjustments to reconcile profit (loss)	18.44	27.25
Other adjustments for non-cash items		
Share of profit and loss from partnership firm or association of persons or limited liability partnerships		
Total adjustments for reconcile profit (loss)	(3,448.12)	(2,829.80)
Net cash flows from (used in) operations		
Dividends received		
Interest paid	736.54	470.72
Interest received	(122.37)	(51.16)
Income taxes paid (refund)	(106.60)	(83.46)
Other inflows (outflows) of cash		
Net cash flows from (used in) operating activities	(2,940.55)	(2,493.70)
Cash flows from used in investing activities [Abstract]		
Cash flows from losing control of subsidiaries or other businesses		
Cash flows used in obtaining control of subsidiaries or other businesses		
Other cash receipts from sales of equity or debt instruments of other entities		
Other cash payments to acquire equity or debt instruments of other entities		

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Website:		www.kalyanicommercialsltd.com				
Contact no:		011- 43063223, 011-47060223				
Segment reporting for the Quarter and Financial Year ended 31st March, 2026						
(Rs. in Lakhs)						
Segment Wise Performance		Quarter Ended			Year Ended	
S. No.	Particulars	(31/03/2026)(Audited)	(31/12/2025)(Un-Audited)	(31/03/2025) (Audited)	(31/03/2026) (Audited)	(31/03/2025) (Audited)
1	Segment Revenue including other income					
	Automobiles	19,184.42	18,068.27	10,082.03	58,250.43	38,224.25
	Others	169.52	173.24	179.96	689.34	659.17
	Total Segment Revenue	19,353.94	18,241.51	10,261.99	58,939.77	38,883.42
	Less: Inter Segment Revenue	0.00	0.00			0.00
	Net Sales/Income from Operations	19,353.94	18,241.51	10,261.99	58,939.77	38,883.42
2	Segment result					
	Automobiles	390.83	295.48	303.08	1,097.42	817.41
	Others	1.73	2.26	0.28	11.47	6.60
	Total Segment Revenue	392.56	297.74	303.36	1,108.89	824.01
	Less: Interest Expenses	-218.66	-217.92	-186.78	-746.86	-487.99
	Less: Other unallocable Expenditure net of Unallocable Income	0.00				
	Profit before tax	173.90	79.82	116.58	362.03	336.02
	Segment Assets (A)					
3(a)	Automobiles	-1,518.66	13,647.53	-2,952.11	12,128.87	7,521.07
	Others	5.46	175.88	20.86	181.34	169.98
	Total Segment Assets	-1,513.20	13,823.41	-2,931.25	12,310.21	7,691.05
	Add: Unallocated					
	Total Assets	12,310.21	13,823.41	-2,931.25	12,310.21	7,691.05
	Segment Liabilities (B)					

3(b)	Automobiles	-1,627.42	11,690.49	-3,011.46	10,063.07	5,696.31
	Others	0.63			0.63	0.44
	Total Segment Liabilities	-1,626.79	11,690.49	-3,011.46	10,063.70	5,696.75
	Add: Unallocated	0.00				
	Total Liabilities	10,063.70	11,690.49	-3,011.46	10,063.70	5,696.75
	Disclosure of notes on segments					

1- Automobiles includes HCV

2. Other includes dealership of BPCL (petro products}

Date: 28-05-2026

Place: New Delhi

On Behalf of the Board
For Kalyani Commercials Limited

For Kalyani Commercials Limited

Sourabh Agarwal

Sourabh Agarwal

(Whole time director and CFO)

DIN: 02168346



K. Prasad & Company

403, Okay Plus Tower, Opp. Govt. Hostel,

Ajmer Road, Jaipur-302001

☎-8233031011/9001438000

✉ - office@kprasadco.com

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INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL STANDALONE FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF
KALYANI COMMERCIALS LIMITED

Opinion and Conclusion

We have (a) audited the Standalone Financial Results for the year ended 31 March, 2026 and (b) reviewed the Standalone Financial Results for the quarter ended 31 March, 2026 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Standalone Financial Results for the Quarter and Year Ended 31 March, 2026" of Kalyani Commercials Limited ("the Company"), ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations")

(a) Opinion on Annual Standalone Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the year ended 31 March, 2026:

i. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and

ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the year then ended.

(b) Conclusion on Unaudited Standalone Financial Results for the quarter ended 31 March, 2026

With respect to the Standalone Financial Results for the quarter ended 31 March, 2026, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Standalone Financial Results for the quarter ended 31 March, 2026, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally

accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Opinion on the Audited Standalone Financial Results for the year ended 31 March, 2026

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the year ended 31 March, 2024 under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Statement

This Statement which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Standalone Financial Results for the year ended 31 March, 2026 has been compiled from the related audited standalone financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and year ended 31 March, 2026 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern,

disclosing, as applicable, matters related to going concern a(lld using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities

(a) Audit of the Standalone Financial Results for the year ended 31 March, 2026

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended 31 March, 2026 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- Obtain an understanding of internal control relevant to the audit 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 the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a

material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Annual Standalone Financial Results, Including the disclosures, and whether the Annual Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results of the Company to express an opinion on the Annual Standalone Financial Results.

Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Standalone Financial Results may be influenced.

We consider quantitative materiality and qualitative factors in

(i) planning the scope of our audit work and in evaluating the results of our work; and

(ii) to evaluate the effect of any identified misstatements in the Annual Standalone Financial Results. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

(b) Review of the Standalone Financial Results for the quarter ended 31 March, 2026

We conducted our review of the Standalone Financial Results for the quarter ended 31 March, 2026 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with SAs specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all

significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Other Matters

• The Statement includes the results for the Quarter ended 31 March, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

Our opinion is not modified in respect of this matter.

For K. Prasad & Company
Chartered Accountants
FRN :-002755N



CA. Manmohan Mahipal
Partner
Membership No. 507113
Place : Kota

UDIN : 26507113XCWUWQ7169

Dated: 28-05-2026



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To,

28th May, 2026

**National Stock Exchange of India Limited,
Plaza, C-1, Block G, Bandra Kurla Complex
Bandra (E), Mumbai 400051
NSE Symbol: KALYANI**

Subject: Declaration to the effect that there is unmodified opinion with respect to the Audited financial Result of the Company.

Pursuant to the SEBI Circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016, it is hereby confirmed that there is unmodified opinion in the Audit Report, issued by M/s. **K. Prasad & Company** Statutory Auditors of the Company, with respect to Audited Financial Results for the financial year ended 31 March 2026.

**Thanking You,
Yours Faithfully,**

For Kalyani Commercial Limited

For Kalyani Commercials Limited

Sourabh Aggarwal
Director

Sourabh Aggarwal

(Whole Time Director & CFO)

DIN: 02168346

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GT Kamal Road, New Delhi 110042**



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UNDERTAKING FOR STATEMENT OF DEVIATION/VARIATIONS FOR PROCEEDS OF PUBLIC ISSUE. RIGHTS ISSUE. PREFERENTIAL ISSUE. QUALIFIED INSTITUTIONS PLACEMENT (QIP) ETC.

This is to inform you that Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable for the Quarter and Financial Year ending as on 31st March, 2026 as the Company has not raised any funds by way of public issue, Right issue, Preferential issue, Qualified Institutions Placement (QIP) in the said Quarter. Therefore, the circular issued by SEBI vide no. CIR/CFD/CMD1/162/2019 dated 24th December 2019, describing the format on Statement of Deviation or variation in utilization of funds raised by way of such issue is also not applicable to the Company.

Kindly take the same on your records.

**Thanking You,
Yours Faithfully,**

For Kalyani Commercials Limited

For Kalyani Commercials Limited

Sourabh Agarwal
Director

Sourabh Agarwal

(Whole Time Director & CFO)

DIN: 02168346

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