

AGARWAL & SAXENA
CHARTERED ACCOUNTANTS

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**Independent Auditor's Report on the Audit of Standalone Financial Results of
Camac Commercial Company Limited for the Year ended March 31, 2026,
Pursuant to the Regulation 33 (Listing Obligations and Disclosure Requirements)
Regulations, 2015 (as amended)**

To
The Board of Directors
Camac Commercial Company Limited

Report on the Audit of Standalone Financial Results

Opinion

We have audited the accompanying standalone financial results of Camac Commercial Company Limited ("the Company") for the quarter and year ended March 31, 2026 ("the statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial results;

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of Companies Act, 2013 ('the Act') read along with the rules issued thereunder, and other accounting principles generally accepted in India, of the net loss and total comprehensive income and other financial information of the Company for the year ended March 31, 2026.

Basis for opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have filled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained is sufficient and appropriate to provide a basis for our audit opinion.



Delhi * Bengaluru * Pune * Kanpur * Lucknow

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Results

These standalone annual financial results have been compiled from the Annual Financial Statements.

The Companies Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that gives a true and fair view of the net loss, other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under section 133 of the Act and the relevant circulars, guidelines and directions issued by the Reserve Bank of India ("RBI") from time to time ("RBI Guidelines") and other accounting principles generally accepted in India and in compliance with the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of 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 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 annual financial results, that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the management and 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 and using the going concern basis of accounting unless the management and 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 Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are 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 these 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 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. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results made by the Management and Board of Directors in terms of the requirement specified under Regulation 33 of the Listing regulations;
- Conclude on the appropriateness of the Management's and Board of Director's 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 appropriateness of this assumption. 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 standalone financial results 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 conditions may cause the Company to cease to continue as a going concern;
- Evaluate the overall presentation, structure and content of the 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.

Materiality is the magnitude of misstatements in the annual financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the annual



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 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.

Other Matters

1. Attention is drawn to the fact that the audit of standalone annual financial results and review of quarterly financial results of the Company for the quarter and financial year ended March 31, 2025 were carried out by the predecessor auditors, S.R. Goyal & Co Chartered Accountants, whose report dated 27 May 2025, expressed a unmodified conclusion/opinion on those financial results.
2. The standalone financial results includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the Listing regulations.
3. Refer to Note No. 9 of the Accompanying Standalone Financial Results, the company has received final orders from SEBI dated March 28, 2023. Under the said orders in the matter of the company, besides other restrictions, monetary penalties have also been levied on the company. The company has preferred an appeal against these orders in Securities Appellate Tribunal (SAT). The SAT vide its order dated April 26, 2023 issued stay orders on the operation of the SEBI orders upon payment of 25% of penalty amount.

Place: New Delhi
Date: 28th May 2026

For AGARWAL & SAXENA
Chartered Accountants
(FRN-002405C)



Akshay Sethi
Partner

Membership No: 539439

UDIN: 26539439SKMNV\$7990



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**Independent Auditor's Report on the Audit of Consolidated Financial Results of
Camac Commercial Company Limited for the Year ended March 31, 2026,
Pursuant to the Regulation 33 (Listing Obligations and Disclosure Requirements)
Regulations, 2015 (as amended)**

To
The Board of Directors
Camac Commercial Company Limited

Report on the Audit of Consolidated Financial Results

Opinion

We have audited the Consolidated Financial Results of Camac Commercial Company Ltd. ("the Holding Company") and its associates (the Holding Company and its associates together hereinafter referred to as 'the Group') for the year ended March 31, 2026 included in the accompanying Statement of Consolidated Financial Results for the year ended March 31, 2026 ("the Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate audited financial statements /financial information of the associates, referred to in Other Matters section below, the aforesaid consolidated financial results:

- a. includes the financial results of its following associates:
 - a) Ashoka Viniyoga Ltd.
 - b) Artee Viniyoga Ltd.
 - c) Combine Holding Ltd.
 - d) Sahu Jain Services Ltd.
- b. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- c. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of Companies Act, 2013 ('the Act') read along with the rules issued thereunder, 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 ended March 31, 2026.



Delhi * Bengaluru * Pune * Kanpur * Lucknow

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act (hereafter referred to "the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of The Statement section of our report. We are independent of the Group, 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 consolidated financial statements for the quarter and the year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, 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 and other auditors in terms of their reports referred to in "Other Matters" paragraph below is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Results

These consolidated annual financial results have been compiled from the Consolidated Annual Financial Statements.

The Companies Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that gives a true and fair view of the net profit, other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under section 133 of the Act and the relevant circulars, guidelines and directions issued by the Reserve Bank of India ("RBI") from time to time ("RBI Guidelines") and other accounting principles generally accepted in India and in compliance with the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of 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 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 consolidated annual financial results, that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated annual financial results, the management and 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 and using the going concern basis of accounting unless the management and 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 Company's financial reporting process.



Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are 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 these consolidated 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 consolidated 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. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated financial results made by the Management and Board of Directors in terms of the requirement specified under Regulation 33 of the Listing regulations;
- Conclude on the appropriateness of the Management's and Board of Director's 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 appropriateness of this assumption. 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 consolidated financial results 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 conditions may cause the Company to cease to continue as a going concern;



- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the annual consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the annual financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the annual 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 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.

Other Matters

- We draw attention to *Note 7 of the Accompanying Audited Financial Results*, which describes that during the year, the Company has sold shares in "Sahu Jain Limited", which was previously accounted for as an associate under the equity method, as the holding is reduced from 21.20% to 18.80%. Pursuant to the sale, "Sahu Jain Limited" has ceased to be an associate of the Company and is now classified and accounted for as an investment in accordance with the applicable accounting standards. The previous year figures are not comparable by virtue of this transaction. Our opinion is not modified in respect of this matter.
- The consolidated financial results include the Group's share of net profit after tax of Rs. 1.51 Lakhs and total comprehensive income of Rs. 2,256.98 Lakhs for the year ended March 31, 2026 as considered in the consolidated financial results, in respect of 1 associate, whose financial result have not been audited by us. This financial result have been audited by other independent auditor whose report have been furnished to us by the Management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of this associate is based solely on the reports of the other auditor.

The consolidated financial results include the Group's share of net profit after tax of Rs. 255.57 Lakhs and total comprehensive income of Rs. 16,545.85 Lakhs for the year ended March 31, 2026 as considered in the consolidated financial results, in respect of 3 associates, whose financial results have not been audited by us.



These financial results are unaudited and have been furnished to us by the Management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these associates, is based solely on such unaudited financial results.

- c. Refer to Note No. 9 of the Accompanying Consolidated Financial Results, the company has received final orders from SEBI dated March 28, 2023. Under the said orders in the matter of the company, besides other restrictions, monetary penalties have also been levied on the company. The company has preferred an appeal against these orders in Securities Appellate Tribunal (SAT). The SAT vide its order dated April 26, 2023 issued stay orders on the operation of the SEBI orders upon payment of 25% of penalty amount.

Place: New Delhi
Date: 28th May 2026

For AGARWAL & SAXENA
Chartered Accountants
(FRN-002405C)



Akshay Sethi
Partner

Membership No: 539439

UDIN: 26539439U9CADB9740

CAMAC COMMERCIAL COMPANY LIMITED

Corporate Identity Number : L70109DL1980PLC169318

Regd. Office: 2nd Floor, Property No. 22-A, Asaf Ali Road, New Delhi – 110002.

(Formerly at: 1st Floor, Express Building, 9-10 , Bahadur Shah Zafar Marg, New Delhi - 110 002)

Phone :- 7303495374, E-Mail- camaccommercial@gmail.com, Website -www.camaccommercial.com

Statement of Audited Financial Results for the Quarter and Year ended March 31, 2026

(Rupees in Lakhs except per share data)

S. No.	Particulars	Standalone				Consolidated		
		Quarter ended		Year ended		Year ended		
		March 31,2026	Dec 31, 2025	March 31,2025	March 31,2026	March 31,2025	March 31,2026	March 31,2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)	(Audited)	(Audited)
1	Income							
	a) Revenue from operations	-	-	-	-	-	-	
	b) Other income (Refer Note No. 3)	7.99	9.34	113.77	40.67	326.16	326.16	
	Total income (a+b)	7.99	9.34	113.77	40.67	326.16	326.16	
2	Expenses							
	a) Employee benefits expense	10.92	14.09	13.61	51.67	51.26	51.26	
	b) Finance costs	0.43	-	-	0.43	-	-	
	c) Depreciation and amortisation expense	-	-	0.02	0.00	0.08	0.08	
	d) Other expenses:							
	- Legal & professional expenses	8.03	8.22	10.16	28.57	12.02	12.02	
	- Others	3.55	2.41	3.95	11.85	9.00	9.00	
	Total Expenses (a+b+c+d)	22.93	24.72	27.74	92.52	72.36	72.36	
3	Profit/(Loss) before exceptional items and tax and Share of Profit / (-) Loss of Associates (1-2)	(14.94)	(15.38)	86.03	(51.85)	253.80	(51.85)	
4	Exceptional items (Expense) (Refer Note No. 5)	-	(4.92)	-	(4.92)	-	(4.92)	
5	Profit/(Loss) before tax and Share of Profit /(-) Loss of Associates (3-4)	(14.94)	(20.30)	86.03	(56.77)	253.80	(56.77)	
6	Share of Profit /(-) Loss of Associates (Note no. -6)					257.07	515.18	
7	Profit/(Loss) before tax (5+6)	(14.94)	(20.30)	86.03	(56.77)	253.80	200.30	
8	Tax expense:							
	- Current tax	-	-	11.75	-	35.43	-	
	- Deferred tax charge/(credit)	0.29	(1.57)	(0.19)	(1.66)	(0.23)	(1.66)	
	- Earlier Year Tax Provision (Net)	-	-	-	-	-	-	
	Total Tax Expenses	0.29	(1.57)	11.56	(1.66)	35.20	(1.66)	
9	Net Profit/(Loss) for the period (7-8)	(15.23)	(18.73)	74.47	(55.11)	218.60	201.96	



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Statement of Audited Financial Results for the Quarter and Year ended March 31, 2026

(Rupees in Lakhs except per share data)

S. No.	Particulars	Standalone					Consolidated	
		Quarter ended			Year ended		Year ended	
		March 31,2026	Dec 31, 2025	March 31,2025	March 31,2026	March 31,2025	March 31,2026	March 31,2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)	(Audited)	(Audited)
10	Other Comprehensive Income (OCI)							
	i) a) items that will not be reclassified to profit or loss	(90.27)	4,307.62	498.64	22,909.69	37,174.20	22,909.69	37,174.20
	b) Income tax [deferred tax] effect on above	20.37	(615.99)	(71.42)	(3,268.62)	12,452.41	(3,268.62)	12,452.41
	c) Share in OCI of Associates that will not be reclassified to profit or loss (Note Note no. -6)						18,651.91	40,235.70
	(i)	(69.90)	3,691.63	427.22	19,641.07	49,626.61	38,292.98	89,862.31
	ii) a) items that will be reclassified to profit or loss	(5.38)	1.95	1.51	(3.82)	(141.95)	(3.82)	(141.95)
	b) Income tax [deferred tax] effect on above	1.35	(0.49)	(0.21)	0.63	32.74	0.63	32.74
	c) Share in OCI of Associates that will be reclassified to profit or loss (Refer Note no. -6)						(106.17)	(250.81)
	(ii)	(4.03)	1.46	1.30	(3.19)	(109.21)	(109.36)	(360.02)
	Total Other Comprehensive Income for the period (i+ii)	(73.93)	3,693.09	428.52	19,637.88	49,517.40	38,183.62	89,502.29
11	Total Comprehensive income attributable to: (9+10)	(89.16)	3,674.36	502.99	19,582.77	49,736.00	38,385.58	90,236.07
a	Profit attributable to:						201.96	733.78
	Owners of the Company						-	-
	Non-controlling interests						-	-
b	Other Comprehensive income attributable to:						38,183.62	89,502.29
	Owners of the Company						-	-
	Non-controlling interests						-	-
c	Total Comprehensive income attributable to: (a+b)						38,385.58	90,236.07
	Owners of the Company						-	-
	Non-controlling interests						-	-
12	Paid-up Equity share capital (Face value of Rs 10 each)	88.28	88.28	88.28	88.28	88.28	88.28	88.28
13	Other Equity				2,37,642.06	2,18,059.30	4,54,626.16	4,16,210.05
14	Earnings per share of Rs 10 each -Not annualised, except year ended (in Rs.)							
	(a) Basic (Rs)	(1.72)	(2.12)	8.43	(6.24)	24.76	22.88	83.12
	(b) Diluted (Rs)	(1.72)	(2.12)	8.43	(6.24)	24.76	22.88	83.12



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STANDALONE ASSETS AND LIABILITIES AS AT AS AT 31ST MARCH, 2026 (Rs. in Lakh)

Particulars	As at 31st March, 2026	As at 31st March, 2025
	(Audited)	(Audited)
ASSETS		
Financial assets		
Cash and cash equivalents	3.64	3.94
Bank balances other than above	-	38.16
Investments	2,74,503.67	2,52,917.69
Other financial assets	1,324.91	18.19
Non -Financial assets		
Current tax assets (Net)	4.37	8.37
Deferred Tax Assets	4.57	2.99
Property, Plant and Equipments	0.04	0.04
Other Non-Financial Assets	312.86	310.97
Total	2,76,154.06	2,53,300.35
LIABILITIES AND EQUITY		
Liabilities		
Financial Liabilities		
Payables		
Other Payables		
- Total Outstanding dues of Micro and Small Enterprises	-	-
- Total Outstanding dues of Other Creditors	8.19	8.70
Non -Financial Liabilities		
Current tax liabilities (Net)	8.89	-
Provisions	18.09	11.72
Deferred tax liabilities	38,385.62	35,129.18
Other non-financial liabilities	2.93	3.17
Equity		
Equity share capital	88.28	88.28
Other Equity	2,37,642.06	2,18,059.30
Total	2,76,154.06	2,53,300.35

STANDALONE STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH, 2026 (Rs. in Lakh)

Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
	(Audited)	(Audited)
A Cash Flow from Operating Activities		
Profit/(Loss) before tax	(56.77)	253.80
Adjustment for:		
(-)Gain/Loss(realised) on Sale of Investments in Debt Mutual Funds	(3.60)	(170.07)
Profit on sale of Investment in equity shares of Associate	(3.91)	(99.03)
Interest on Investments in Bonds/NCDs	(30.39)	(46.82)
Premium (net of Discount) on Bonds/NCDs Amortised	(0.98)	(0.92)
Interest on Fixed Deposits with Bank	(1.74)	(8.63)
Non Cash Items :		
Provision for Leave Encashment and Gratuity	1.76	1.23
One time impact (Leave Encashment & Gratuity) on Notified Labour codes	4.92	-
Excess provisions written back	(0.05)	-
Interest on Income Tax	0.43	-
Depreciation	0.00	0.08
Operating Profit before Working Capital changes	(90.33)	(70.36)
Adjustments for changes in working capital:		
(-)Increase/ Decrease in Other Non-financial Assets	(1.89)	3.96
Leave encashment paid	-	(0.29)
Increase/(-)Decrease in Other Payables	(0.46)	7.25
Increase/(-)Decrease in Other non-financial Liabilities	(0.24)	(0.22)
Cash generated from /(-) used in Operations	(92.92)	(59.66)
Income Tax Paid(net of Refund)	0.99	(63.30)
Net Cash from/(-)used in Operating Activities A	(91.93)	(122.96)
B Cash Flow from Investing Activities		
Interest received (with TDS) on Bonds/NCDs	34.07	76.77
Proceeds from Maturity of Investments in Bonds/NCDs	35.04	250.00
Proceeds on maturity of Fixed Deposits from Bank	38.16	310.25
Fixed Deposits made with Bank	-	(38.16)
Investments in Equity & Debt Mutual Funds	(112.50)	(657.75)
Investments in Equity Shares	-	(1977.76)
Proceeds from Sale of Equity Shares & Equity MFs (net of expenses) <i>[excludes sale proceeds of Rs 1308.66 lakh (P.Y. -nil) realised on April 02, 2026]</i>	7.36	1022.41
Proceeds from redemption of Debt Mutual Funds	89.50	1136.40
Net Cash from/(-)used in Investing Activities B	91.63	122.16
C Cash Flow from Financing Activities		
Net Cash from/(-) used in Financing Activities C	-	-
Net increase/(-)decrease in Cash and Cash equivalents (A+B+C)	(0.30)	(0.80)
Cash and Cash Equivalents at the beginning of the year	3.94	4.74
Total Cash and Cash Equivalents at the end of the year	3.64	3.94
Components of Cash and Cash equivalents:		
Balance in Current account with Bank	3.64	3.94
Total	3.64	3.94



CAMAC COMMERCIAL COMPANY LIMITED

Corporate Identity Number : L70109DL1980PLC169318,

Regd. Office: 2nd Floor, Property No. 22-A, Asaf Ali Road, New Delhi – 110002.

(Formerly at: 1st Floor, Express Building, 9-10, Bahadur Shah Zafar Marg, New Delhi - 110 002)

Phone :- 7303495374, E-Mail- camaccommercial@gmail.com, Website -www.camaccommercial.com

CONSOLIDATED ASSETS AND LIABILITIES AS AT 31ST MARCH, 2026

Particulars	As at	As at
	31st March, 2026	31st March, 2025
	(Audited)	(Audited)
ASSETS		
Financial assets		
Cash and cash equivalents	3.64	3.94
Bank balances other than above	-	38.16
Investments	4,91,487.77	4,51,068.44
Other financial assets	1,324.91	18.19
Non -Financial assets		
Current tax assets (Net)	4.37	8.37
Deferred Tax Assets	4.57	2.99
Property, Plant and Equipments	0.04	0.04
Other Non-Financial Assets	312.86	310.97
Total	4,93,138.16	4,51,451.10
LIABILITIES AND EQUITY		
Liabilities		
Financial Liabilities		
Payables		
Other Payables		
- Total Outstanding dues of Micro and Small Enterprises	-	-
- Total Outstanding dues of Other Creditors	8.19	8.70
Non -Financial Liabilities		
Current tax liabilities (Net)	8.89	-
Provisions	18.09	11.72
Deferred tax liabilities	38,385.62	35,129.18
Other non-financial liabilities	2.93	3.17
Equity		
Equity share capital	88.28	88.28
Other Equity	4,54,626.16	4,16,210.05
Total	4,93,138.16	4,51,451.10



CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH, 2026

(Rs. in Lakh)

Particulars	For the year ended	For the year ended
	31st March, 2026	31st March, 2025
	(Audited)	(Audited)
A Cash Flow from Operating Activities		
Profit/(Loss) before tax & share of profit/(Loss) of the Associates	(56.77)	253.80
Adjustment for:		
(-)Gain/Loss(realised) on Sale of Investments in Debt Mutual Funds	(3.60)	(170.07)
Profit on sale of Investment in equity shares of Associate	(3.91)	(99.03)
Interest on Investments in Bonds, Debentures & Deposit	(30.39)	(46.82)
Premium (net of Discount) on Bonds Amortised	(0.98)	(0.92)
Interest on Fixed Deposits with Bank	(1.74)	(8.63)
Non Cash Items :		
Provision for Leave Encashment and Gratuity	1.76	1.23
One time impact (Leave Encashment & Gratuity) on Notified Labour codes	4.92	-
Excess provisions written back	(0.05)	-
Interest on Income Tax	0.43	-
Depreciation	0.00	0.08
Operating Profit before Working Capital changes	(90.33)	(70.36)
Adjustments for changes in working capital:		
(-)Increase/ Decrease in Other Non-financial Assets	(1.89)	3.96
Leave encashment paid	-	(0.29)
Increase/(-)Decrease in Other Payables	(0.46)	7.25
Increase/(-)Decrease in Other non-financial Liabilities	(0.24)	(0.22)
Cash generated from /(-) used in Operations	(92.92)	(59.66)
Income Tax Paid(net of Refund)	0.99	(63.30)
Net Cash from/(-)used in Operating Activities	(91.93)	(122.96)
Cash Flow from Investing Activities		
Interest received (with TDS) on Bonds/NCDs	34.07	76.77
Proceeds from Maturity of Investments in Bonds/NCDs	35.04	250.00
Proceeds on maturity of Fixed Deposits from Bank	38.16	310.25
Fixed Deposits made with Bank	-	(38.16)
Investments in Equity & Debt Mutual Funds	(112.50)	(657.75)
Investments in Equity Shares	-	(1977.76)
Proceeds from Sale of Equity Shares & Equity MFs (net of expenses) <i>[excludes sale proceeds of Rs 1308.66 lakh (P.Y. -nil) realised on April 02, 2026]</i>	7.36	1022.41
Proceeds from redemption of Debt Mutual Funds	89.50	1136.40
Net Cash from/(-)used in Investing Activities	91.63	122.16
Cash Flow from Financing Activities		
Net Cash from/(-) used in Financing Activities	-	-
Net increase/(-)decrease in Cash and Cash equivalents (A+B+C)	(0.30)	(0.80)
Cash and Cash Equivalents at the beginning of the year	3.94	4.74
Total Cash and Cash Equivalents at the end of the year	3.64	3.94
Components of Cash and Cash equivalents:		
Balance in Current account with Bank	3.64	3.94
Total	3.64	3.94

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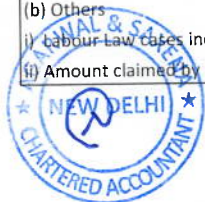
Notes:

- The above Financial Results for the quarter and year ended ended March 31, 2026 have been reviewed by the Audit Committee and approved and taken on record by the Board of Directors at their respective meetings held on May 28, 2026.
- The above financial results have been prepared and presented in accordance with the recognition and measurement principles of Ind -AS 34 "Interim Financial Reporting" and other applicable Ind- AS prescribed under Section 133 of the Companies Act, 2013, read together with the relevant rules issued under the Companies (Indian -Accounting Standards) Rules, 2015 (as amended) and the other accounting principles generally accepted in India.
- The surplus funds available with the company are invested and Income earned by the company from such Investments has been classified and disclosed under "Other income" and this classification/disclosure has been consistently followed by the company. Other Income comprises mainly Income in the nature of (i) Realised Fair Value gains (includes reclassified fair value gains on sale/redemption of Debt instruments/ Debt Mutual Funds from OCI to Profit or Loss) on sale/Redemption of Debt instruments / Debt Mutual Funds, (ii) Profit on sale of Investment in Associates if any (iii) Interest on Bonds/NCDs, measured at amortised Cost (iv) Dividend income if any, and (v) Interest on Bank Deposits, being generated from investment/deployment of surplus funds from time to time.
- The company is not carrying any business operations except generating income from Investment of surplus funds and these activities fall in a single business segment. Segment performance evaluated based on profit or loss for the period and is measured consistently with profit or loss in the result. Hence no separate disclosure is required to made as per Ind AS - 108 "Operating Segments".
- Effective 21 November 2025, the Government of India has consolidated multiple existing labour legislations into a unified framework comprising four Labour Codes collectively referred to as the 'New Labour Codes'. Due to change in the definition of "Wages" as per the New Labour Codes, the company has assessed and estimated one time impact of past service of the employees for Rs. 4.92 lakh for the previous quarter ended December 31, 2025 and year ended March 31, 2026 with respect to increase in Gratuity and Leave (long term compensated absences) liability. Considering non-recurring nature of the impact, the Company has presented amount of such impact under Exceptional Items in the financial results.
- The consolidated results includes financial results of its Associates. The Consolidated results for the current year ended march 31, 2026 includes results of four (4) Associates which are (i) Ashoka Viniyoga Ltd (ii) Artee Viniyoga Ltd (iii) Combine holding Ltd and (iv) Sahu Jain services Ltd, however the Consolidated results for the previous year ended march 31, 2025 includes results of five (5) Associates i.e. above mentioned four (4) associates and one(1) Associate i.e. Sahu Jain limited which is ceased to be an associate with effect from September 30, 2025.
 Interest in associates are accounted for using the equity method, wherein consolidated financial Results along with Consolidated Statement of Assets and Liabilities include company's share of Profit/Loss and Other Comprehensive Income (OCI) of equity-accounted Associates. The Consolidated Results for the financial year ended 31st March, 2026 along with its comparative year ended on 31st March, 2025 includes company's share of Profit /loss, OCI and post acquisition net assets (net of cross holding impact, if any) of all associates. The Unaudited Consolidated/Standalone financial statements as on 31st March, 2026 of these associates except Combine Holding Ltd, as certified by the management of respective Associates have been used for preparation of the Consolidated results.
- During the second quarter ended September 30, 2025, the company has sold 1,200 (2.40% holding) equity shares of Sahu jain Limited on September 30, 2025. By virtue of this sale, Sahu Jain Limited has ceased to be an Associate of the Company and holding (shares) of the company has been reduced from 21.20% to 18.80%. In veiv of same, effective from the date of sale, the Investment in equity shares of Sahu jain Limited has been recognised at fair value and the fair value change has been measured through Other Comprehensive Income.
- For the purpose of results, fair value change of investment in unquoted equity shares and those quoted equity shares, which have not been traded / no latest quotes are available, has been considered based on latest available audited/unaudited financial statements of the respective Investee companies. Further, fair value of Investment in those unquoted shares (other than Associate), which are acquired within one year has been considered at acquisition price.
- Contingent liability not provided for :

Particulars	Rs. in Lakh	
	As at March 31, 2026	As at March 31, 2025
In case of Company :		
Penalties levied pursuant to SEBI Adjudication Orders dated March 28, 2023 @	1,241.00	1,241.00

@ The Securities and Exchange Board of India ("SEBI") issued Adjudication Orders on 28th March 2023 against the company in violation of various provisions of SEBI Act, 1992 and regulations issued thereunder and levied monetary penalties amounting to Rs 1100 lakhs in case of the Company as a listed entity and Rs 141 lakhs as a Shareholder of PNB Finance & Industries Ltd, besides other restrictions.
 Subsequently, both the Adjudication Orders were challenged by the Company before the Securities Appellate Tribunal (SAT) and vide its Orders passed on 26th April 2023, SAT had stayed the effect and operation of the SEBI Orders referred above subject to payment of 25% of the levied penalty(ies) by the Company. The Company had made the requisite payment to SEBI [25 % i.e. Rs. 310.25 Lakh] as per the said SAT orders. The matter is sub-judice as on date.

Particulars	Rs. In Lakh	
	As at 31st March, 2026	As at 31st March, 2025
(a) Penalty(ies) levied (proportionate amount only) on three Associates (namely Ashoka Viniyoga Ltd, Artee Viniyoga Ltd & Combine holding Ltd) pursuant to SEBI Adjudication Orders dated March 28, 2023# # SEBI Adjudication Orders were challenged by the above mentioned Associates before the Securities Appellate Tribunal (SAT) and vide its Orders passed on 26th April 2023, SAT had stayed the effect and operation of the these Adjudication Orders subject to payment of 25% of the levied penalty(ies) by these Associates. The requisite payment to SEBI, as per the said SAT orders, have been made by these Associates. The matter is sub-judice as on date.	440.85	440.85
(b) Others		
i) Labour Law cases including Gaurantee cases filed against Associates, not acknowledged as Debt, pending with various courts	-	Liability unascertainable
ii) Amount claimed by Prasar Bharti from one of associate, not acknowledged as Debt -Matter pending in court.	-	4.87



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Notes:

- 10 In Standalone Results, the figure of the last quarter of the current financial year and its comparative quarter of previous financial year are the balancing figures between the Audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the current / previous financial year. The figures upto third quarter of the current and previous financial year were subjected to a limited review.
- 11 Figures for previous / comparative quarter/ year to date have been regrouped/reclassified, wherever necessary to conform the current quarter / year to date classification/presentation.

Place : New Delhi
Date : May 28, 2026



By Order of the Board
For Camac Commercial Co. Ltd.

Monisha

(Monisha Saraf)
Director
DIN: 07503642

