

CAMAC COMMERCIAL COMPANY LIMITED

Regd. Office: 1st Floor, Express Building, 9-10, Bahadur Shah Zafar Marg, New Delhi - 110 002

Corporate Identity Number : L70109DL1980PLC169318

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

Statement of Unaudited Financial Results for the Quarter and Half year ended September 30, 2025

(Rupees in Lakhs except per share data)

S. No.	Particulars	Standalone					
		Quarter ended			Half year ended		Year ended
		Sept 30, 2025	June 30, 2025	Sept 30, 2024	Sept 30, 2025	Sept 30, 2024	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	a) Revenue from operations	-	-	-	-	-	-
	b) Other income (Refer Note No. 4)	13.82	9.52	174.18	23.34	197.60	326.16
	Total income (a+b)	13.82	9.52	174.18	23.34	197.60	326.16
2	Expenses						
	a) Employee benefits expense	12.51	14.15	12.82	26.66	26.60	51.26
	b) Finance costs	-	-	-	-	-	-
	c) Depreciation and amortisation expense	-	0.00	0.02	0.00	0.04	0.08
	d) Other expenses:						
	- Legal & professional expenses	11.90	0.42	1.07	12.32	1.57	12.02
	- Others	3.68	2.21	1.44	5.89	3.92	9.00
	Total Expenses (a+b+c+d)	28.09	16.78	15.35	44.87	32.13	72.36
3	Profit/(Loss) before exceptional items and tax (1-2)	(14.27)	(7.26)	158.83	(21.53)	165.47	253.80
4	Exceptional items	-	-	-	-	-	-
5	Profit/(Loss) before tax (3+4)	(14.27)	(7.26)	158.83	(21.53)	165.47	253.80
6	Tax expense:						
	- Current tax	-	-	22.46	-	23.29	35.43
	- Deferred tax charge/(credit)	(0.20)	(0.18)	0.11	(0.38)	(0.01)	(0.23)
	- Earlier Year Tax Provision (Net)	-	-	-	-	-	-
	Total Tax Expenses	(0.20)	(0.18)	22.57	(0.38)	23.28	35.20
7	Net Profit/(Loss) for the period (5-6)	(14.07)	(7.08)	136.26	(21.15)	142.19	218.60
8	Other Comprehensive Income (OCI)						
	i) a) items that will not be reclassified to profit or loss	17,900.88	791.46	25,686.94	18,692.34	25,817.51	37,174.20
	b) Income tax [deferred tax] effect on above	(2,559.82)	(113.18)	14,061.31	(2,673.00)	14,076.54	12,452.41
	(i) Total OCI (i)	15,341.06	678.28	39,748.25	16,019.34	39,894.05	49,626.61
	ii) a) items that will be reclassified to profit or loss	(0.61)	0.22	(154.88)	(0.39)	(144.92)	(141.95)
	b) Income tax [deferred tax] effect on above	0.15	(0.38)	35.44	(0.23)	33.16	32.74
	(ii) Total OCI (ii)	(0.46)	(0.16)	(119.44)	(0.62)	(111.76)	(109.21)
	Total Other Comprehensive Income for the period (i+ii)	15,340.60	678.12	39,628.81	16,018.72	39,782.29	49,517.40
9	Total Comprehensive income attributable to: (7+8)	15,326.53	671.04	39,765.07	15,997.57	39,924.48	49,736.00
10	Paid-up Equity share capital (Face value of Rs 10 each)	88.28	88.28	88.28	88.28	88.28	88.28
11	Other Equity						2,18,059.30
12	Earnings per share of Rs 10 each -Not annualised, except year ended (in Rs.)						
	(a) Basic (Rs)	(1.60)	(0.80)	15.44	(2.40)	16.11	24.76
	(b) Diluted (Rs)	(1.60)	(0.80)	15.44	(2.40)	16.11	24.76



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STANDALONE ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2025

Particulars	(Rs. in Lakh)	
	As at 30th September, 2025 (Unaudited)	As at 31st March, 2025 (Audited)
ASSETS		
Financial assets		
Cash and cash equivalents	4.14	3.94
Bank balances other than above	38.16	38.16
Investments	2,71,587.32	2,52,917.69
Other financial assets	6.52	18.19
Non -Financial assets		
Current tax assets (Net)	11.37	8.37
Deferred Tax Assets (Net)	3.36	2.99
Property, Plant and Equipments	0.04	0.04
Other Non-Financial Assets	312.39	310.97
Total	2,71,963.30	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	0.89	8.70
Non -Financial Liabilities		
Provisions	13.29	11.72
Deferred Tax Liabilities	37,802.41	35,129.18
Other non-financial liabilities	1.56	3.17
Equity		
Equity share capital	88.28	88.28
Other Equity	2,34,056.87	2,18,059.30
Total	2,71,963.30	2,53,300.35

STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2025

Particulars	(Rs. in Lakh)	
	For the period ended September 30, 2025 (Unaudited)	For the year ended 31st March, 2025 (Audited)
A Cash Flow from Operating Activities		
Profit/(Loss) before tax	(21.53)	253.80
Adjustment for:		
(-)Gain/(Loss)(realised) on Sale of Investments in Debt Mutual Funds	(2.14)	(170.07)
Profit on sale of Investments in equity shares of Associate	(3.91)	(99.03)
Interest on Investments in Bonds, Debentures & Deposit	(15.37)	(46.82)
Premium (net of Discount) on Bonds Amortised	(0.49)	(0.92)
Interest on Fixed Deposits with Bank	(1.43)	(8.63)
Non Cash Items :		
Provision for Leave Encashment and Gratuity	1.57	1.23
Depreciation	0.00	0.08
Operating Profit before Working Capital changes	(43.30)	(70.36)
Adjustments for changes in working capital:		
(-)Increase/ Decrease in Other Non-financial Assets:	(1.42)	3.96
Leave encashment paid	-	(0.29)
Increase/(-)Decrease in Other Payables	(7.81)	7.25
Increase/(-)Decrease in Other non-financial Liabilities	(1.61)	(0.22)
Cash generated from /(-) used in Operations	(54.14)	(59.66)
Income Tax Paid(net of Refund)	(3.00)	(63.30)
Net Cash from/(-)used in Operating Activities	(57.14)	(122.96)
B Cash Flow from Investing Activities		
Interest received (with TDS) on Deposits and Bonds	28.47	76.77
Proceeds from Maturity of Investments in Bonds & Deposits	-	250.00
Proceeds on maturity of Fixed Deposits from Bank	-	310.25
Fixed Deposits made with Bank	-	(38.16)
Investments in Mutual Funds	(31.00)	(657.75)
Investments in Equity Shares	-	(1977.76)
Proceeds from Sale of Equity Shares (net of expenses),	7.37	1022.41
Proceeds from sale/redemption of Debt Mutual Funds	52.50	1136.40
Net Cash from/(-)used in Investing Activities	57.34	122.16
C Cash Flow from Financing Activities		
Net Cash from/(-) used in Financing Activities	-	-
Net increase/(-)decrease in Cash and Cash equivalents	0.20	(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	4.14	3.94
Components of Cash and Cash equivalents:		
Balance in Current account with Bank	4.14	3.94
Total	4.14	3.94



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Notes:

- The above Financial Results for the quarter and half year ended September 30, 2025 have been reviewed by the Audit Committee and approved and taken on record by the Board of Directors at their respective meetings held on November 13, 2025.
- The Statutory Auditors have carried out a Limited Review of the above Financial Results for the quarter and half year ended September 30, 2025.
- 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.

Break up of Other Income

Rs. in Lakh

Particulars	Standalone					
	Quarter ended			Half year ended		Year ended
	Sept 30, 2025	June 30, 2025	Sept 30, 2024	Sept 30, 2025	Sept 30, 2024	March 31, 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
(i) Realised gain on sale of Investments (including amount reclassified on sale/redemption of debt mutual funds from OCI to Profit or Loss)	5.17	0.88	159.78	6.05	164.24	269.10
(ii) Interest at effective Interest Rate on Investment in Bonds & NCDs	7.92	7.94	13.03	15.86	26.08	47.74
(iii) Interest on Bank Deposits	0.73	0.70	1.35	1.43	7.26	8.63
(iv) Others	-	-	0.02	-	0.02	0.69
Total	13.82	9.52	174.18	23.34	197.60	326.16

- 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, thus it is not a reportable segment within the meaning of Ind AS - 108 "Operating Segments".
- Tax expenses/(credit) for the current quarter, are based upon estimation and excess/short tax expenses/(credit) if any, will be adjusted in the subsequent quarter.
- In view of non-availability of the quarterly financial statements of Associates, the consolidated result will be presented at the end of last quarter along with annual result for the financial year 2025-26, as per practice followed in earlier years.
- 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.
- During the current quarter and half year period ended September 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 view 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.
- Contingent liability not provided for :

In case of Company :

Rs. in Lakh

Particulars	As at Sept 30, 2025	As at 31st March, 2025
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.

- Figures for previous / comparative quarter have been regrouped/reclassified, wherever necessary to conform the current quarter classification/presentation.

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

Monisha

(Monisha Saraf)
Director
DIN: 07503642



Place : New Delhi
Date : November 13, 2025