

# CAMAC COMMERCIAL COMPANY LIMITED

(CIN: L70109DL1980PLC169318)

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

Mobile No.: 7303495374 Email: [camaccommercial@gmail.com](mailto:camaccommercial@gmail.com) Website: [www.camaccommercial.com](http://www.camaccommercial.com)

To,  
The Secretary  
The Calcutta Stock Exchange Limited  
7, Lyons Range Kolkata – 700001

November 13, 2025

Scrip Code: 13114

Ref: Outcome of Board Meeting pursuant to the provisions of Regulation 30 & 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, held on November 13, 2025

Dear Sir,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held today, i.e. Thursday, November 13, 2025, has *inter-alia* approved and taken on record:

Unaudited financial results for the Second quarter and half year ended September 30, 2025, in reference thereto, please find enclosed:

- i) The unaudited financial results of the Company for the Second quarter and half year ended September 30, 2025;
- ii) Limited Review Report as submitted by the Statutory Auditors of the Company.

The said meeting commenced at 11:00 A.M. and concluded at 11:45 A.M.

You are requested to kindly take the above on record.

Thanking you,

Yours sincerely,

**For Camac Commercial Company Limited**

  
**Manisha Saxena**  
**Company Secretary**

**Membership No.: A71075**

**Address- : 1<sup>st</sup> Floor, Express Building, 9-10,  
Bahadur Shah Zafar Marg, New Delhi – 110002**



Encl: as a/a

**AGARWAL & SAXENA**  
**CHARTERED ACCOUNTANTS**

D-111, FGF, Pansheel Enclave, New Delhi-110017  
Cell: +91-9810084941, +91-9899525419  
E-mail: dc@agasax.com

**Independent Auditor's Limited Review Report on Unaudited Standalone Quarterly & Half Yearly Financial Results of the Company Pursuant to the Regulation 33 & Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

To  
The Board of Directors  
Camac Commercial Company Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Camac Commercial Company Limited ("the Company") for the quarter and half year ended September 30, 2025 ("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.
2. This statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 Standards on Auditing 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.
4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement,

prepared in accordance with the recognition and measurement principles laid down in the aforesaid applicable Indian Accounting Standards ('IND AS') specified under section 133 of the Companies Act, 2013 as amended, read with rules issued thereunder and other accounting practices generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI Listing Regulations, 2015, (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

#### 5. Emphasis of Matter

Refer to Note No. 10 of the Accompanying 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.

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



A handwritten signature in blue ink, appearing to be 'Akshay Sethi', written over a horizontal line.

Akshay Sethi  
Partner

Membership No: 539439  
UDIN: 25539439BMJB JL3340

Place: New Delhi  
Date: 13<sup>th</sup> November 2025

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**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	<b>Income</b>						
	a) Revenue from operations	-	-	-	-	-	-
	b) Other income (Refer Note No. 4)	13.82	9.52	174.18	23.34	197.60	326.16
	<b>Total income (a+b)</b>	13.82	9.52	174.18	23.34	197.60	326.16
2	<b>Expenses</b>						
	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
	<b>Total Expenses (a+b+c+d)</b>	28.09	16.78	15.35	44.87	32.13	72.36
3	<b>Profit/(Loss) before exceptional items and tax (1-2)</b>	(14.27)	(7.26)	158.83	(21.53)	165.47	253.80
4	Exceptional items	-	-	-	-	-	-
5	<b>Profit/(Loss) before tax (3+4)</b>	(14.27)	(7.26)	158.83	(21.53)	165.47	253.80
6	<b>Tax expense:</b>						
	- 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)	-	-	-	-	-	-
	<b>Total Tax Expenses</b>	(0.20)	(0.18)	22.57	(0.38)	23.28	35.20
7	<b>Net Profit/(Loss) for the period (5-6)</b>	(14.07)	(7.08)	136.26	(21.15)	142.19	218.60
8	<b>Other Comprehensive Income (OCI)</b>						
	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) <b>Total OCI (i)</b>	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) <b>Total OCI (ii)</b>	(0.46)	(0.16)	(119.44)	(0.62)	(111.76)	(109.21)
	<b>Total Other Comprehensive Income for the period (i+ii)</b>	15,340.60	678.12	39,628.81	16,018.72	39,782.29	49,517.40
9	<b>Total Comprehensive income attributable to: (7+8)</b>	15,326.53	671.04	39,765.07	15,997.57	39,924.48	49,736.00
10	<b>Paid-up Equity share capital (Face value of Rs 10 each)</b>	88.28	88.28	88.28	88.28	88.28	88.28
11	<b>Other Equity</b>						2,18,059.30
12	<b>Earnings per share of Rs 10 each -Not annualised, except year ended (in Rs.)</b>						
	(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	As at	As at
	30th September, 2025 (Unaudited)	31st March, 2025 (Audited)
<b>ASSETS</b>		
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
<b>Non -Financial assets</b>		
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
<b>Total</b>	<b>2,71,963.30</b>	<b>2,53,300.35</b>
<b>LIABILITIES AND EQUITY</b>		
<b>Liabilities</b>		
Financial Liabilities		
Payables		
Other Payables		
- Total Outstanding dues of Micro and Small Enterprises	-	-
- Total Outstanding dues of Other Creditors	0.89	8.70
<b>Non -Financial Liabilities</b>		
Provisions	13.29	11.72
Deferred Tax Liabilities	37,802.41	35,129.18
Other non-financial liabilities	1.56	3.17
<b>Equity</b>		
Equity share capital	88.28	88.28
Other Equity	2,34,056.87	2,18,059.30
<b>Total</b>	<b>2,71,963.30</b>	<b>2,53,300.35</b>

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

Particulars	For the period ended September 30, 2025 (Unaudited)	For the year ended 31st March, 2025 (Audited)
	(Rs. in Lakh)	(Rs. in Lakh)
<b>A Cash Flow from Operating Activities</b>		
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)
<b>Non Cash Items :</b>		
Provision for Leave Encashment and Gratuity	1.57	1.23
Depreciation	0.00	0.08
<b>Operating Profit before Working Capital changes</b>	<b>(43.30)</b>	<b>(70.36)</b>
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)
<b>Net Cash from/(-)used in Operating Activities</b>	<b>(57.14)</b>	<b>(122.96)</b>
<b>B Cash Flow from Investing Activities</b>		
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
<b>Net Cash from/(-)used in Investing Activities</b>	<b>57.34</b>	<b>122.16</b>
<b>C Cash Flow from Financing Activities</b>		
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
<b>Total Cash and Cash Equivalents at the end of the year</b>	<b>4.14</b>	<b>3.94</b>
Components of Cash and Cash equivalents:		
Balance in Current account with Bank	4.14	3.94
<b>Total</b>	<b>4.14</b>	<b>3.94</b>



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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
<b>Total</b>	<b>13.82</b>	<b>9.52</b>	<b>174.18</b>	<b>23.34</b>	<b>197.60</b>	<b>326.16</b>

- 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 26<sup>th</sup> 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

