

# CAMAC COMMERCIAL COMPANY LIMITED

(CIN: L70109DL1980PLC169318)

Regd Office: 2<sup>nd</sup> Floor, Property No. 22-A, Asaf Ali Road, Delhi- 110002

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

February 12, 2026

**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 February 12, 2026**

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 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, February 12, 2026, has *inter-alia* approved and taken on record:

Unaudited financial results for the third quarter and nine months ended December 31, 2025, in reference thereto, please find enclosed:

- i) The unaudited financial results of the Company for the third quarter and nine months ended December 31, 2025;
- ii) Limited Review Report as submitted by the Statutory Auditors of the Company;
- iii) Appointment of Internal Auditor:

The Board of Directors, on the recommendation of the Audit Committee at their meeting held on February 12, 2026 has approved the appointment of M/s. N G A M and Co., Chartered Accountants, having FRN: 016886C to conduct the Internal Audit of the Company for the financial year 2025-26.

Disclosure, as required under Regulation 30 of SEBI (LODR) Regulations, 2015, read with SEBI's circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 are as under:

Sr. No.	Disclosure Requirement	Details
1.	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment as Internal Auditor
2.	Date of appointment	Effective from February 12, 2026
3.	Term of appointment	Financial year 2025-26
4.	Brief Profile	M/s. NGAM and Co., Chartered Accountants, is having vast experience in the field of Internal Audit and taxation.
5.	Disclosure of relationships between directors	Not related to any Director/MP of the Company.



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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:** 2<sup>nd</sup> Floor, Property No. 22-A,  
Asaf Ali Road, Delhi- 110002

Encl: as a/a

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Corporate Identity Number : L70109DL1980PLC169318

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**Statement of Unaudited Financial Results for the Quarter and Nine months ended December 31, 2025**

(Rupees in Lakhs except per share data)

S. No.	Particulars	Standalone					
		Quarter ended			Nine months ended		Year ended
		Dec 31, 2025	Sept 30, 2025	Dec 31, 2024	Dec 31, 2025	Dec 31, 2024	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	<b>Income</b>						
	a) Revenue from operations	-	-	-	-	-	-
	b) Other income (Refer Note No. 4)	9.34	13.82	14.79	32.68	212.39	326.16
	<b>Total income (a+b)</b>	<b>9.34</b>	<b>13.82</b>	<b>14.79</b>	<b>32.68</b>	<b>212.39</b>	<b>326.16</b>
<b>2</b>	<b>Expenses</b>						
	a) Employee benefits expense	14.09	12.51	11.05	40.75	37.65	51.26
	b) Finance costs	-	-	-	-	-	-
	c) Depreciation and amortisation expense	-	-	0.02	0.00	0.06	0.08
	d) Other expenses:						
	- Legal & professional expenses	8.22	11.90	0.29	20.54	1.86	12.02
	- Others	2.41	3.68	1.13	8.30	5.05	9.00
	<b>Total Expenses (a+b+c+d)</b>	<b>24.72</b>	<b>28.09</b>	<b>12.49</b>	<b>69.59</b>	<b>44.62</b>	<b>72.36</b>
<b>3</b>	<b>Profit/(Loss) before exceptional items and tax (1-2)</b>	<b>(15.38)</b>	<b>(14.27)</b>	<b>2.30</b>	<b>(36.91)</b>	<b>167.77</b>	<b>253.80</b>
<b>4</b>	<b>Exceptional items (Expense) (Refer Note No. 7)</b>	<b>(4.92)</b>	<b>-</b>	<b>-</b>	<b>(4.92)</b>	<b>-</b>	<b>-</b>
<b>5</b>	<b>Profit/(Loss) before tax (3+4)</b>	<b>(20.30)</b>	<b>(14.27)</b>	<b>2.30</b>	<b>(41.83)</b>	<b>167.77</b>	<b>253.80</b>
<b>6</b>	<b>Tax expense:</b>						
	- Current tax	-	-	0.39	-	23.68	35.43
	- Deferred tax charge/(credit)	(1.57)	(0.20)	(0.03)	(1.95)	(0.04)	(0.23)
	- Earlier Year Tax Provision (Net)	-	-	-	-	-	-
	<b>Total Tax Expenses</b>	<b>(1.57)</b>	<b>(0.20)</b>	<b>0.36</b>	<b>(1.95)</b>	<b>23.64</b>	<b>35.20</b>
<b>7</b>	<b>Net Profit/(Loss) for the period (5-6)</b>	<b>(18.73)</b>	<b>(14.07)</b>	<b>1.94</b>	<b>(39.88)</b>	<b>144.13</b>	<b>218.60</b>
<b>8</b>	<b>Other Comprehensive Income (OCI)</b>						
	i) a) Items that will not be reclassified to profit or loss	4,307.62	17,900.88	10,858.05	22,999.96	36,675.56	37,174.20
	b) Income tax [deferred tax] effect on above	(615.99)	(2559.82)	(1,552.71)	(3,288.99)	12,523.83	12,452.41
	<b>(i)</b>	<b>3,691.63</b>	<b>15,341.06</b>	<b>9,305.34</b>	<b>19,710.97</b>	<b>49,199.39</b>	<b>49,626.61</b>
	ii) a) Items that will be reclassified to profit or loss	1.95	(0.61)	1.46	1.56	(143.46)	(141.95)
	b) Income tax [deferred tax] effect on above	(0.49)	0.15	(0.21)	(0.72)	32.95	32.74
	<b>(ii)</b>	<b>1.46</b>	<b>(0.46)</b>	<b>1.25</b>	<b>0.84</b>	<b>(110.51)</b>	<b>(109.21)</b>
	<b>Total Other Comprehensive Income for the period (i+ii)</b>	<b>3,693.09</b>	<b>15,340.60</b>	<b>9,306.59</b>	<b>19,711.81</b>	<b>49,088.88</b>	<b>49,517.40</b>
<b>9</b>	<b>Total Comprehensive income attributable to: (7+8)</b>	<b>3,674.36</b>	<b>15,326.53</b>	<b>9,308.53</b>	<b>19,671.93</b>	<b>49,233.01</b>	<b>49,736.00</b>
<b>10</b>	<b>Paid-up Equity share capital (Face value of Rs 10 each)</b>	<b>88.28</b>	<b>88.28</b>	<b>88.28</b>	<b>88.28</b>	<b>88.28</b>	<b>88.28</b>
<b>11</b>	<b>Other Equity</b>						2,18,059.30
<b>12</b>	<b>Earnings per share of Rs 10 each -Not annualised, except year ended (in Rs.)</b>						
	(a) Basic (Rs)	(2.12)	(1.60)	0.22	(4.52)	16.33	24.76
	(b) Diluted (Rs)	(2.12)	(1.60)	0.22	(4.52)	16.33	24.76



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**Notes:**

- The above Financial Results for the quarter and nine months ended December 31, 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 February 12, 2026.
- The Statutory Auditors have carried out a Limited Review of the above Financial Results for the quarter and nine months ended December 31, 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. 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".
- 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.
- 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 quarter and nine months ended December 31, 2025 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.

Further, the Government is in the process of notifying related rules to the New Labour Codes and impact, if any, will be evaluated and accounted for in accordance with applicable accounting standards in the period in which such rules are notified.

- 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 previous quarter and nine months period ended December 31, 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 :

Particulars	Rs. in Lakh	
	As at Dec 31, 2025	As at March 31, 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/ year to date have been regrouped/reclassified, wherever necessary to conform the current quarter / year to date classification/presentation.

Place : New Delhi  
Date : February 12, 2026



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

*Monisha*

(Monisha Saraf)

Director

DIN: 07503642



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

15/7, Ground Floor, Sarvapriya Vihar, New Delhi-110016  
Cell: +91-9810084941, +91-9899525419  
E-mail: [dc@agasax.com](mailto:dc@agasax.com); [agasax.delhi@agasax.org](mailto:agasax.delhi@agasax.org)

**Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 (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 nine month ended December 31, 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 ("the Act") read with relevant rules issued there under and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations.. 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 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.
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 Ind AS 34, prescribed under Section 133 of the Act, and other accounting practices

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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. 11 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)



**Akshay Sethi**  
Partner  
Membership No: 539439  
UDIN: 26539439CVHHNW4926

Place: New Delhi  
Date: 12<sup>th</sup> February 2026