

# COMPLEX TRADING CO LTD

119, PARK STREET, GROUND FLOOR, KOLKATA (W.B.) 700016  
CIN: L01409WB1981PLC033261

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Date: 24.10.2025

To,  
The Secretary  
Calcutta Stock Exchange  
7, Lyons Range, Dalhousie,  
Kolkata - 700001, West Bengal

Ref: Scrip Code 13159

Sub: Outcome of Board Meeting held on 24<sup>th</sup> October, 2025.

Pursuant to Regulation 30 & Regulation 33 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company at its meeting held today, i.e. 24<sup>th</sup> October, 2025, has, inter alia, considered and approved the Unaudited Financial Results of the Company for the Quarter and Half year ended on 30<sup>th</sup> September, 2025.

We are enclosing herewith Unaudited Financial Results of the company for the Quarter and Half year ended on 30<sup>th</sup> September, 2025 along with Limited Review Report from Statutory Auditor of the Quarter and Half year ended on 30<sup>th</sup> September, 2025.

Thanking you,

Yours Truly,

For, Complex Trading Co Ltd

Krishna Kant Khandelwal  
(Director)  
DIN: 10222450

Date: 24-10-2025

Place: Bhilai

# COMPLEX TRADING CO LTD

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## UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER, 2025

	INR	
Particulars	As at 30.09.2025 (Unaudited)	As at 31.03.2025 (Audited)
<b>ASSETS</b>		
<u>(1) Non-current assets</u>		
(a) Property, plant and equipment	148,943.76	205,810.44
(b) Capital work-in-progress		
(c) Investment properties		
(d) Other intangible assets		
(e) Financial assets		
(i) Investments	40,000.00	40,000.00
(ii) Other financial assets		
(f) Deferred tax assets (net)	272,977.00	272,977.00
(g) Other non-current assets	500,997.00	500,997.00
<b>Sub-total Non-Current Assets</b>	<b>962,917.76</b>	<b>1,019,784.44</b>
<u>(2) Current-assets</u>		
(a) Inventories		
(b) Financial assets		
(i) Trade Receivables		
(ii) Bank, Cash and cash equivalents	284,771.65	582,165.00
(iii) Bank balances other than (ii) above		
(c) Other current assets	195,029.35	204,329.00
<b>Sub-total Current Assets</b>	<b>479,801.00</b>	<b>786,494.00</b>
(3) Assets classified as discontinued operations		
<b>Total Assets</b>	<b>1,442,718.76</b>	<b>1,806,278.44</b>
<b>EQUITY AND LIABILITIES</b>		
<u>Equity</u>		
(a) Equity share capital	3,936,700.00	3,936,700.00
(b) Other equity	(2,509,481.24)	(2,171,921.56)
(c) Equity Share Warrant		
<b>Sub-total Equity</b>	<b>1,427,218.76</b>	<b>1,764,778.44</b>
<u>Liabilities</u>		
<u>(1) Non-current liabilities</u>		
(a) Financial liabilities		
- Borrowings		

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(b) Provisions		
(c) Other non-current liabilities		
<b>Sub-total Non-Current Liabilities</b>	-	-
(2) Current liabilities		
(a) Financial liabilities		
(i) Borrowings		
(ii) Trade payables	15,500.00	32,400.00
- total outstanding dues of micro enterprises and small enterprises		
- total outstanding dues of creditors other than micro enterprises and small enterprises		
(iii) Other financial liabilities		
(b) Other current liabilities		
(c) Provisions		9,100.00
<b>Sub-total Current Liabilities</b>	15,500.00	41,500.00
(3) Liabilities classified as discontinued operations	-	-
<b>Total Equity and Liabilities</b>	<b>1,442,718.76</b>	<b>1,806,278.44</b>

## NOTES:

1. The Financial Results of the Company for the Quarter and Half year ended on 30th September, 2025 have been reviewed by the Audit Committee at their respective meetings held on 24th October, 2025 and approved by the Board of Directors at their respective meetings held on 24th October, 2025.
2. The previous year/period have been regrouped/rearranged wherever found necessary.

**For, Complex Trading Co Ltd**

**Krishna Kant Khandelwal**

**(Director)**

**DIN: 10222450**

**Date: 24-10-2025**

**Place: Bhilai**

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## UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER 2025

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)
<b>INCOME</b>						
Revenue from operations	-	-	-	-	-	-
Other Income		-			551,165.97	594,783.00
<b>TOTAL REVENUE (I)</b>	-	-	-	-	<b>551,165.97</b>	<b>594,783.00</b>
<b>EXPENDITURE</b>						
Cost of raw material and component consumed	-	-	-	-	-	-
Job work contract	-	-	-	-	-	-
Changes in inventories of work-in-progress, stock-in-trade and finished goods	-	-	-	-	-	-
Employees benefit expense	24,000.00	24,000.00	24,000.00	48,000.00	48,000.00	96,000.00
Finance costs	-	-	-	-	-	-
Depreciation and amortization expense	28,433.34	28,433.34	31,856.66	56,866.68	63,713.32	113,733.37
Other expenses	8,575.00	146,573.00	69,700.00	232,693.00	86,435.00	250,011.00
<b>TOTAL EXPENDITURE (II)</b>	<b>61,008.34</b>	<b>199,006.34</b>	<b>125,556.66</b>	<b>337,559.68</b>	<b>198,148.32</b>	<b>459,744.37</b>
<b>Profit/(Loss) before exceptional items and tax from continuing operations</b>	(61,008.34)	(199,006.34)	(125,556.66)	(337,559.68)	353,017.65	135,038.63
Exceptional items	-	-	-	-	-	-

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<b>Profit/(Loss) before tax from continuing operations</b>	<b>(61,008.34)</b>	<b>(199,006.34)</b>	(125,556.66)	<b>(337,559.68)</b>	<b>353,017.65</b>	<b>135,038.63</b>
<b>Tax expenses</b>						
Current tax	-	-	-	-	-	-
Deferred Tax	-	-	-	-	-	8,386.00
<b>Total tax expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,386.00</b>
<b>Profit/(loss) for the year from continuing operations</b>	<b>(61,008.34)</b>	<b>(199,006.34)</b>	(125,556.66)	<b>(337,559.68)</b>	<b>353,017.65</b>	<b>126,652.63</b>
Other Comprehensive Income/ (Expenses) for the period net of taxes	-	-	-	-	-	-
<b>Total Comprehensive Income for the period Comprising Profit/(Loss) and Other Comprehensive Income for the period)</b>	<b>(61,008.34)</b>	<b>(199,006.34)</b>	(125,556.66)	<b>(337,559.68)</b>	<b>353,017.65</b>	<b>126,652.63</b>
<b>Paid-up Equity Share Capital</b>	3,936,700.00	3,936,700.00	3,936,700.00	3,936,700.00	3,936,700.00	3,936,700.00
<b>(Face value of shares shall be indicated)</b>	10	10	10	10	10	10
<b>Other Equity excluding revaluation reserves</b>	-	-	-	-	-	-
<b>Earning per share of Continuing operations Rs. 10 each (not annualised)</b>						

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a) Basic	(0.15)	(0.51)	(0.32)	(0.86)	0.90	0.32
b) Diluted	-	-	-	-	-	-
Earning per share of discontinuing operations Rs. 10 each (not annualised)						
a) Basic	-	-	-	-	-	-
b) Diluted	-	-	-	-	-	-
Earning per share of Continuing & discontinuing operations Rs. 10 each (not annualised)						
a) Basic	-	-	-	-	-	-
b) Diluted	-	-	-	-	-	-

BY ORDER OF THE BOARD  
FOR, COMPLEX TRADING CO LTD,

Krishan Kant Khandelwal  
(Managing Director)  
DIN: 10222450

Date: 24-10-2025

Place: Bhilai

# COMPLEX TRADING CO LTD

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CIN: L01409WB1981PLC033261

## UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER 2025

INR

Particulars		For the year ended on 30.09.2025	For the year ended on 30.09.2024
<b>Cash Flow from operating activities</b>		(337,559.68)	353,017.65
Profit/(loss) before tax from continuing operations			
Non-cash adjustment to reconcile profit before tax to net cash flows			
Depreciation/amortization		56,866.68	63,713.32
Provision for Employee Benefits			
Profit from sale of assets			
Provision/Allowances for credit loss on debtors			
Finance Cost			
Interest Income			
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>		<b>(280,693.00)</b>	<b>416,730.97</b>
Movements in working capital:			
Increase/(decrease) in trade payables		(16,900.00)	
Increase/(decrease) in other financial liabilities			
Increase/(decrease) in other current liabilities		(9,100.00)	24,000.00
Increase/(decrease) in Other non-current liabilities			
Decrease/(increase) in trade receivables			
Decrease/(increase) in inventories			
Decrease/(increase) in other non-current assets			125,001.00
Decrease/(increase) in provisions			
Decrease/(increase) in other current assets		9,299.65	
<b>Cash generated from/(used in ) operations</b>			
Direct taxes paid (net of refunds)			
<b>Net Cash flow from/(used in) operating activities continuing operation</b>		<b>(297,393.35)</b>	<b>565,731.97</b>
<b>Net Cash flow from/(used in) operating activities discontinuing operation</b>			
<b>Net Cash flow from/(used in) operating activities</b>	<b>A</b>	<b>(297,393.35)</b>	<b>565,731.97</b>
<b>Cash flows from investing activities</b>			
Purchase of PPE, including intangible assets, CWIP & net of capital creditors		-	-
Proceeds from sale of investment properties		-	-
Investments/advances in/to subsidiary company		-	-
Changes in investments		-	-
Investment in bank deposits (having original maturity of more than three months)		-	-
Interest received		-	-
<b>Net cash flow from/(used in) investing activities continuing</b>		<b>-</b>	<b>-</b>

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<b>operations</b>			
<b>Net cash flow from/(used in) investing activities discontinuing operations</b>		-	-
<b>Net cash flow from/(used in) investing activities</b>	<b>B</b>	-	-
<b>Cash flows from financing activities</b>			
Proceeds from Share capital issued		-	-
Proceeds/(Repayment) of long-term borrowings (net)		-	-
Proceeds from short-term borrowings		-	-
Interest paid		-	-
Dividends paid on equity shares		-	-
Tax on equity dividend paid		-	-
<b>Net cash flow from/(used in) financing activities continuing operations</b>		-	-
<b>Net cash flow from/(used in) financing activities discontinuing operations</b>		-	-
<b>Net cash flow from/(used in) financing activities</b>	<b>C</b>	-	-
<b>NET INCREASE/(DECREASE) IN CASH &amp; CASH EQUIVALENTS (A+B+C)</b>		(297,393.35)	565,731.97
Cash and Cash Equivalents at the beginning of the year		582,165.00	122,284.00
<b>Cash and Cash Equivalents at the end of the year</b>		<b>284,771.65</b>	<b>688,015.97</b>
<b>Components of cash and cash equivalents</b>		<b>284,771.65</b>	<b>207,167.00</b>
Cash in hand		7,770.00	7,770.00
With banks- on current account		277,001.65	199,397.00
With banks- on deposit account		-	-
The Statement of Cash Flow has been prepared using Indirect method as per Ind AS 7.			

**BY ORDER OF THE BOARD  
FOR, COMPLEX TRADING CO LTD,**

**Krishan Kant Khandelwal  
(Managing Director)  
DIN: 10222450**

**Date: 24-10-2025**

**Place: Bhilai**

Off: 65, Industrial Estate, Bhilai (Chhattisgarh) - 490026



**SMITA JAIN AND CO.**

**Chartered Accountants**

17/17, Nehru Nagar, East, Bhilai-490020 Chhattishgarh

Phone : 9827118506, 788-4904819, E-Mail : casmitajain@gmail.com

## **INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF FINANCIAL RESULTS**

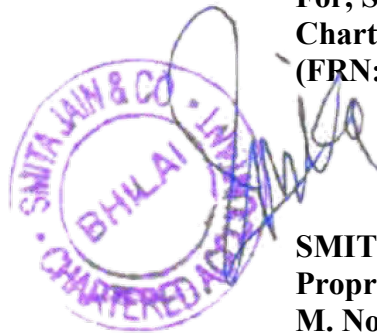
**To,  
The Board of Directors of Complex Trading Co Ltd**

We have reviewed the accompanying statement of unaudited financial results of ("the Statements") of COMPLEX TRADING CO LTD ("the Company") for the Quarter ended 30<sup>th</sup> September, 2025 and the year to date results for the period 1<sup>st</sup> April 2025 to 30<sup>th</sup> September, 2025, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements ) Regulations, 2015. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review Financial Statements 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**Place: Bhilai  
Date: 24/10/2025**



**For, Smita Jain & Co  
Chartered Accountants  
(FRN: 013327C)**

**SMITA THAKUR  
Proprietor  
M. No. 403438  
UDIN 25403438BMIHGD8629**