

COMPLEX TRADING CO LTD

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

Date: 13.05.2026

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 13th May, 2026.

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. Wednesday, 13th May, 2026, has, inter alia, considered and approved the audited Financial Results of the Company for the Quarter and year ended on 31st March, 2026.

Further the board has approved Reappointment of Mrs. Nehal Mihir Chheda (DIN: 02113556) as Whole Time Director for five years from 12th November 2026.

We are enclosing herewith audited Financial Results of the company for the Quarter and year ended on 31st March, 2026 along with Audit Report from Statutory Auditor of the Quarter and year ended on 31st March, 2026.

Details as required under Regulation 30, read with Schedule III to the SEBI (LODR) Regulations, 2015, and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13 July 2023, are enclosed for your records - Annexure A.

Thanking you,
Yours Truly,

For, Complex Trading Co Ltd

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KANT
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Digitally signed
by KRISHNA KANT
KHANDELWAL
Date: 2026.05.13
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Krishna Kant Khandelwal
(Director)
DIN: 10222450

Date: 13-05-2026
Place: Bhilai

COMPLEX TRADING CO LTD

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

CIN: L01409WB1981PLC033261

COMPLEX TRADING COMPANY LIMITED			
CIN L01409WB1981PLC033261			
119 PARK STREET GROUND FLOOR KOLKATA			
Balance Sheet As On 31st March, 2026			
Particulars	Note No.	Figures as at the end of current reporting period Rs in (thousands)	Figures as at the end of previous reporting Period Rs in (thousands)
A EQUITY AND LIABILITIES			
## Shareholders' funds			
(a) Share capital	1	3,936.70	3,936.70
(b) Reserves and surplus	2	-2,717.43	-2,171.92
(b) Money Received against share warrents		.00	.00
## Share application money pending allotments		.00	.00
## Non-current liabilities			
(a) Long-term borrowings			
(b) Deferred tax liabilities (net)		.00	.00
(c) Other Long Term Liabilities		.00	
(d) Long term provision		.00	
## Current liabilities			
(a) Short Term Borrowings			
(b) Trade payables	3		
(A) total outstanding dues of micro enterprises and small enterprises			
(B) total outstanding dues of Creditors other than micro enterp		.00	32.40
(c) Other current liabilities			
(d) Short-term provisions	4	11.50	9.10
TOTAL		1,230.77	1,806.28
B ASSETS			
## Non-current assets			
(a) (i) Property, Plant and Equipment	5	143.06	205.81
(ii) Intangible assets		.00	.00
(iii) Capital Work in progress		.00	.00
(iv) Intangible Assets under Development		.00	.00
(b) Non-current investments	6	40.00	40.00
(c) Deferred Tax Assets		246.96	272.98
(d) Long term loans and Advances	7	541.58	501.00
(e) Other Non Current Assets			
## Current assets			
(a) Current Investments			
(b) Cash and cash equivalents	8	54.66	582.17
(c) Short-term loans and advances	9	200.00	200.00
(d) Other Current Assets	10	4.51	4.33
TOTAL		1,230.77	1,806.28

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COMPLEX TRADING COMPANY LIMITED				
CIN L01409WB1981PLC033261				
119 PARK STREET GROUND FLOOR KOLKATA				
STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2026				
	Particulars	Note No.	Figures for the current reporting period Rs. (In thousands)	Figures for the previous reporting period Rs. (In thousands)
			Rs.	Rs.
I	Other Income	11	45.09	594.78
II	Total Income (I+II)		45.09	594.78
III	Expenses			
	(a) Employee benefits expenses	12	100.00	96.00
	(c) Depreciation and amortisation expenses		62.75	113.73
	(d) Other expenses	13	378.75	250.01
	Total Expenses		541.50	459.74
IV	Profit before exceptional and extraordinary item and tax		-496.41	135.04
V	Exceptional Items		.00	
VI	Profit before extraordinary item and tax		-496.41	135.04
VII	Extraordinary Items		.00	.00
VIII	Profit before Tax		-496.41	135.04
IX	Tax Expense:			
	(a) Deferred tax		26.02	8.39
X	Profit / (Loss) for the period from continuing operations		-522.43	126.65
XI	Profit / (Loss) from discontinuing operations		.00	.00
XII	Tax from discontinuing operations		.00	.00
XIII	Profit/ (Loss) from discontinuing operations		.00	.00
XIV	(Loss) for the Period		-522.43	126.65
XVI	Earning per equity share:			
	(1) Basic		.00	.00
	(2) Diluted		.00	.00

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COMPLEX TRADING COMPANY LIMITED		
Statement of Cash Flows		
For the Years Ending March 31, 2025 and March 31, 2026		Rs(In thousands)
	2026	2025
Cash Flows from Operating Activities		
Net Income	-522.43	126.65
Add: Expenses Not Requiring Cash:		
Depreciation	62.75	113.73
Income Tax		
Other		
Deferred Tax	26.02	8.39
	88.77	122.12
Add:- Decrease in Current Assets :-		
Trade receivables		
Short-term loans and advances		
Long-term loans and advances	-40.58	61.04
	-40.58	61.04
Less :- Increase in Current Assets :-		
Inventories		
Short-term loans and advances		
Trade receivable		
Earlier Year Tax Payment	23.08	7.65
Other current assets	.18	-2.99
	23.26	4.66
Add:- Increase in Current Liability :		
Short Term Borrowings		
Trade payables	-32.40	25.90
Other current liabilities		
Short-term provisions	2.40	-14.40
	-30.00	11.50
Less:- Decrease in Current Liabilities-		
Trade payables		
Short Term Provision		
Other current liabilities		
Net Cash from Operating Activities	-527.50	316.65

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Cash Flows from Investing Activities				
Add:-	Sale of Fixed Assets		.00	148.83
Less:-	Purchase of New Equipment			
Less:-	Investments Increased			
Net Cash Used for Investing Activities			<u>.00</u>	<u>148.83</u>
Add	Share Capital			
Add	Long-term borrowings			
Less:-	Long-term borrowings			
Net Cash from Financing Activities			<u>.00</u>	<u>.00</u>
NET INCREASE/(DECREASE) IN CASH			-527.50	465.49
CASH, & CASH EQUIVALENT AT THE BEGINNING OF YEAR			<u>582.17</u>	<u>116.68</u>
CASH, & CASH EQUIVALENT AT THE END OF YEAR			<u>54.66</u>	<u>582.16</u>

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CIN: L01409WB1981PLC033261

Date: 13.05.2026

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

Scrip Code:13159

Sub: Declaration pursuant to Regulation 33 (3) (d) of SEBI (Listing Obligation and Disclosure Requirements) (Amendment) Regulation, 2016.

Dear Sir,

Pursuant to Regulation 33 (3) (d) of SEBI (Listing Obligation and Disclosure Requirements) (Amendment) Regulation, 2016 we hereby declare and confirm that the Statutory Auditor of the Company has given an audit report with an unmodified opinion on the Audited Financial Results of the Company for the quarter and financial year ended on March 31, 2026.

BY ORDER OF THE BOARD
For, Complex Trading Co Ltd,

Date: 13.05.2026

Place: Bhilai

Digitally signed by
KRISHNA KANT
KHANDELWAL
Date: 2026.05.13
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Krishan Kant Khandelwal
(Managing Director)
DIN: 10222450

COMPLEX TRADING CO LTD

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

Date: 13.05.2026

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

Scrip Code:13159

Sub: Non-applicability of Regulation 23(9) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for the half year ended on 31.03.2026.

Dear Sir,

As per Regulation 15(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the compliance with the corporate governance provisions as specified in Regulation 17 to 27 and Clauses (b) to (i) of Sub Regulation (2) of regulation 46 and Para C, D and E of Schedule V shall not be applicable in respect of:

The Listed Entity having paid-up equity share capital not exceeding Rs. 10.00 Crore and net worth not exceeding Rs. 25.00 Crore as on the last day of the previous financial year.

With regard to same, we would like to draw your kind attention that the paid-up equity share capital of the Company does not exceed rupees Ten Crore and Net Worth does not exceed rupees Twenty-Five Crore as on 31.03.2026.

Hence, the Company is not required to submit "Disclosures of the Related party Transaction on a Consolidated basis as per Regulation 23(9) of SEBI (LODR) Regulations, 2015".

Thanking you,

For, Complex Trading Co Limited

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KRISHNA KANT
KHANDELWAL
Date: 2026.05.13
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Krishan Kant Khandelwal
(Managing Director)
DIN: 10222450

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

COMPLEX TRADING CO LTD

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"Annexure-A"

Details with respect to Reappointment of Mrs. Nehal Mihir Chheda as Whole Time Director of the Company under Regulation 30 read with Para A (7) of Part A of Schedule III of the Listing Regulations and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13 July 2023

Sr. No	Details of events that needs to be provided	Information of such event(s)
1	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Reappointment of Mrs. Nehal Mihir Chheda (DIN: 02113556) as Whole Time Director of Complex Trading co ltd (the Company).
R	Date of appointment/re-appointment/cessation (as applicable) and term of appointment / re-appointment	Date of Reappointment - 12 th November 2026 Term - - 5 Years i.e 12 th November 2026 to 11 th November 2031 subject to the approval of the members in the ensuing Annual General Meeting
3	Brief Profile (in case of appointment)	Nehal Mihir Chheda is the Whole-time Director on the board of Complex Trading Co Ltd since April 22, 2008. She holds a Bachelor of Science in Business, Minor in Finance from Western International University Arizona USA and also Master course in Interior Design from ISTITUTO EUROPEO DI DESIGN SPA MILANO ITALIA. She has successful track record in administration, management, and project execution. Demonstrated ability to lead diverse teams, develop and implement strategic initiatives, and deliver projects on time and within budget. Skilled in administrative management, process optimization, and cross-functional collaboration.
4	Disclosure of relationships between directors (in case of appointment of a director)	Mrs. Nehal Mihir Chheda is not related inter-se to any other Director of the Company.

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5.	Information as required pursuant to BSE Circular with ref. no. LIST/COMP/14/2018-19 and the National Stock Exchange of India Limited Circular with ref. no. NSE/CML/2018/ 24, both dated 20 June 2018	Mrs. Nehal Mihir Chheda is not debarred from holding the office of director by virtue of any SEBI order or any other such authority.
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NOTES:

- 1.The Financial Results of the Company for the Quarter and year ended on 31st March, 2026 have been reviewed by the Audit Committee at their respective meetings held on 13th May, 2026 and approved by the Board of Directors at their respective meetings held on 13th May, 2026.
2. The previous year/period have been regrouped/rearranged wherever found necessary.

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

KRISHNA
KANT
KHANDELWAL

Digitally signed by
KRISHNA KANT
KHANDELWAL
Date: 2026.05.13
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**Krishan Kant Khandelwal
(Managing Director)
DIN: 10222450**

Date: 13-05-2026

Place: Bhilai



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 audited the accompanying statement of quarterly financial results of Complex Trading Co Ltd for the quarter ended 31st March 2026 and the year to date results for the period 1st April 2025 to 31st March 2026, attached herewith, being submitted by company pursuant to the requirements of Regulation 33 of SEBI (Listing obligations and disclosure requirements) Regulations 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 these standalone financial results:

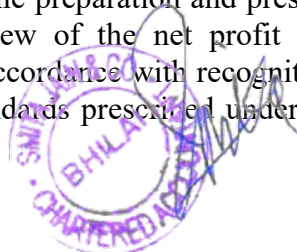
- i. Are presented in accordance with requirements of regulation 33 of the listing regulation in this regard and,
- ii. Give a true and fair view in conformity with recognition and measurement principle laid down in the applicable accounting standards and other accounting principles generally accepted in India of the profit and other comprehensive income, changes in equity and other financial information for the quarter ended 31.03.2026 as well as year to date results for the period ended on 31.03.2026.

Basis for Opinion:

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's responsibilities for the audit of the standalone annual 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 there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.

Management's and Board of Directors' responsibilities for the standalone annual financial results:

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements. The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued





SMITA JAIN AND CO.

Chartered Accountants

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

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

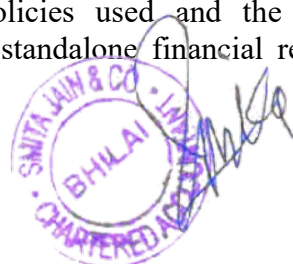
there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring 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 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 is responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the standalone annual financial results:

Our objectives are to obtain reasonable assurance about whether the standalone annual 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 annual financial results. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the standalone annual 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.
2. 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 standalone financial statements on whether the Company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
3. 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.





SMITA JAIN AND CO.

Chartered Accountants

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

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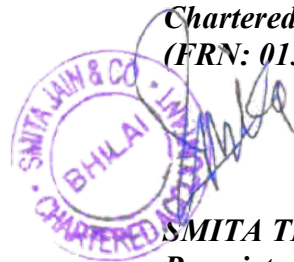
4. Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on appropriateness of this assumption. 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 or conditions may cause the Company to cease to continue as a going concern.

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

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.

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



Place: Bhilai

Date: 13/05/2026

SMITA THAKUR

Proprietor

M. No. 403438

UDIN 26403438VZVYVO5943