

COMPLEX TRADING CO LTD

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

CIN: L01409WB1981PLC033261

Date: 17.10.2026

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 17th October, 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. 17th October 2026, has, inter alia, considered and approved the Unaudited Financial Results of the Company for the Quarter and Half year ended on 30th September, 2026.

We are enclosing herewith Unaudited Financial Results of the company for the Quarter and Half year ended on 30th September, 2026 along with Limited Review Report from Statutory Auditor for the Quarter and Half year ended on 30th September, 2026.

Thanking you,

Yours Truly,

For, Complex Trading Co Ltd

KRISHNA
KANT
KHANDELWAL

Krishna Kant Khandelwal
(Director)
DIN: 10222450

Date: 17-10-2026
Place: Bhilai

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UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER, 2026

		INR
Particulars	As at 30.09.2026	As at 31.03.2026 Audited
ASSETS		
<u>(1) Non-current assets</u>		
(a) Property, plant and equipment	121,285	143,059
(b) Capital work-in-progress		
(c) Investment properties		
(d) Other intangible assets		
(e) Financial assets		
(i) Investments	40,000	40,000
(ii) Other financial assets		
(f) Deferred tax assets (net)	246,958	246,958
(g) Other non-current assets	441,578	541,578
Sub-total Non Current Assets	849,821	971,595
<u>(2) Current-assets</u>		
(a) Inventories		
(b) Financial assets		
(i) Trade Receivables		
(ii) Bank, Cash and cash equivalents	21,467	54,662
(iii) Bank balances other than (ii) above		
(c) Other current assets	226,209	204,509
Sub-total Current Assets	247,676	259,171
(3) Assets classified as discontinued operations		
Total Assets	1,097,496	1,230,765
EQUITY AND LIABILITIES		
<u>Equity</u>		
(a) Equity share capital	3,936,700	3,936,700
(b) Other equity	(2,846,704)	(2,717,435)
(c) Equity Share Warrant		
Sub-total Equity	1,089,996	1,219,265
<u>Liabilities</u>		
<u>(1) Non-current liabilities</u>		
(a) Financial liabilities		

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- Borrowings		
(b) Provisions		
(c) Other non-current liabilities		
Sub-total Non Current Liabilities		-
<i>(2) Current liabilities</i>		
(a) Financial liabilities		
(i) Borrowings		
(ii) Trade payables	7,500	-
- 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		11,500
Sub-total Current Liabilities	7,500	11,500
(3) Liabilities classified as discontinued operations	-	-
Total Equity and Liabilities	1,097,496	1,230,765

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NOTES:

1. The Financial Results of the Company for the Quarter and Half year ended on 30th September, 2026 have been reviewed by the Audit Committee at their respective meetings held on 17th October, 2026 and approved by the Board of Directors at their respective meetings held on 17th October, 2026.
2. The previous year/period have been regrouped/rearranged wherever found necessary.

For, Complex Trading Co Ltd


KRISHNA KANT
KHANDELWAL

Krishna Kant Khandelwal
(Director)
DIN: 10222450

Date: 17-10-2026
Place: Bhilai

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UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER 2026

	Quarter Ended			Half Year Ended		INR
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	Year Ended
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	31.03.2026
						(Audited)
INCOME						
Revenue from operations						
Other Income		-				45,090.00
TOTAL REVENUE (I)	-	-	-	-	-	45,090.00
EXPENDITURE						
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	30,000.00	30,000.00	24,000.00	60,000.00	48,000.00	100,000.00
Finance costs						
Depreciation and amortization expense	10,887.00	10,887.00	28,433.34	21,774.00	56,866.68	62,751.93
Other expenses	47,495.00	-	8,575.00	47,495.00	232,693.00	378,749.00
TOTAL EXPENDITURE (II)	88,382.00	40,887.00	61,008.34	129,269.00	337,559.68	541,500.93
Profit/(Loss) before exceptional items and tax from continuing operations	(88,382.00)	(40,887.00)	(61,008.34)	(129,269.00)	(337,559.68)	(496,410.93)
Exceptional items						-
Profit/(Loss) before tax from continuing operations	(88,382.00)	(40,887.00)	(61,008.34)	(129,269.00)	(337,559.68)	(496,410.93)
Tax expenses						
Current tax						26,019.00
Deferred Tax						
Total tax expenses	-	-	-		-	26,019.00
Profit/(loss) for the year from continuing operations	(88,382.00)	(40,887.00)	(61,008.34)	(129,269.00)	(337,559.68)	(522,429.93)
Other Comprehensive Income/ (Expenses) for the period net of taxes						
Total Comprehensive Income for the period Comprising Profit/(Loss) and Other Comprehensive Income for the period)	(88,382.00)	(40,887.00)	(61,008.34)	(129,269.00)	(337,559.68)	(522,429.93)
Paid-up Equity Share Capital	3,936,700.00	3,936,700.00	3,936,700.00	3,936,700.00	3,936,700.00	3,936,700.00
(Face value of shares shall be indicated)	10	10	10	10	10	10
						-

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Other Equity excluding revaluation reserves				(2,846,704)		(2,717,435.00)
Earning per share of Continuing operations Rs. 10 each (not annualised)						
a) Basic	(0.22)	(0.10)	(0.15)	(0.33)	(0.86)	(1.33)
b) Diluted	(0.22)	(0.10)	(0.15)	(0.33)	(0.86)	(1.33)
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	(0.22)	(0.10)	(0.15)	(0.33)	(0.86)	(1.33)
b) Diluted	(0.22)	(0.10)	(0.15)	(0.33)	(0.86)	(1.33)

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UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH SEPTEMBER, 2026

		Half year ended on 30.09.2026	Half year ended on 30.09.2025
Cash Flow from operating activities			
Profit/(loss) before tax from continuing operations		(129,269.00)	(337,559.68)
Non-cash adjustment to reconcile profit before tax to net cash flows			
Depreciation/amortization		21,774.00	56,866.68
Provision for Employee Benefits			
Profit from sale of assets			
Provision/Allowances for credit loss on debtors			
Finance Cost			
Interest Income			
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		(107,495.00)	(280,693.00)
Movements in working capital :			
Increase/(decrease) in trade payables		7,500	(16,900.00)
Increase/(decrease) in other financial liabilities			
Increase/(decrease) in other current liabilities		(11,500)	(9,100.00)
Increase/(decrease) in Other non-current liabilities			
Decrease/(increase) in trade receivables			
Decrease/(increase) in inventories			
Decrease/(increase) in other non current assets		100,000	-
Decrease/(increase) in provisions			
Decrease/(increase) in other current assets		(21,701)	9,299.65
Cash generated from/(used in) operations			
Direct taxes paid (net of refunds)			
Net Cash flow from/(used in) operating activities continuing operation		(33,196)	(297,393.35)
Net Cash flow from/(used in) operating activities discontinuing operation			
Net Cash flow from/(used in) operating activities	A	(33,195.50)	(297,393.35)
Cash flows from investing activities			
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			-
Net cash flow from/(used in) investing activities continuing operations		-	-
Net cash flow from/(used in) investing activities discontinuing operations			
Net cash flow from/(used in) investing activities	B	-	-

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Cash flows from financing activities			
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			
Net cash flow from/(used in) financing activities continuing operations			
Net cash flow from/(used in) financing activities discontinuing operations			
Net cash flow from/(used in) financing activities	C		
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)		(33,196)	(297,393)
Cash and Cash Equivalents at the beginning of the year		54,662	582,165
Cash and Cash Equivalents at the end of the year		21,467	284,772
Components of cash and cash equivalents		21,467	284,772
Cash in hand		7,770	7,770
With banks- on current account		13,697	277,002
With banks- on deposit account			

The Statement of Cash Flow has been prepared using Indirect method as per Ind AS 7.

For, Complex Trading Co Ltd

KRISHNA
KANT
KHANDLWAL

Krishna Kant Khandelwal
(Director)
DIN: 10222450

Date: 17-10-2026
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 reviewed the accompanying statement of unaudited financial results of ("the Statements") of COMPLEX TRADING CO LTD ("the Company") for the Quarter ended 30th September, 2026 and the year to date results for the period 1st April 2026 to 30th September, 2026, 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.

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



**Place: Bhilai
Date: 17/10/2026**

**SMITA THAKUR
Proprietor
M. No. 403438
UDIN 26403438UPQGRV6995**