

KAVI COMMERCIAL COMPANY LIMITED
CIN : L99999MH1985PLC082517
Address : VIRAJ IMPEX HOUSE, 47, PD' MELLO ROAD, MUMBAI-400009.
CIN : L99999MH1985PLC082517

Rs. In Lacs

Statement of Standalone Unaudited Financial Results for the Quarter and 9 Months ended 31/12/2025						
	3 Months ended (31/12/2025) Unaudited	Preceding 3 Months ended (30/09/2025) Unaudited	Corresponding 3 Months ended (31/12/2024) Unaudited	Year to date figures for the current period (31/12/2025) Unaudited	Year to date figures for the previous year (31/12/2024) Unaudited	Previous accounting year ended (31/03/2025) Audited
1 Income						
Revenue from operations	-	-	-	-	-	-
Other Income	154.44	(79.04)	9.63	97.51	338.09	230.52
Total Income	154.44	(79.04)	9.63	97.51	338.09	230.52
2 Expenses						
(a) Cost of materials consumed						
(b) Purchases of stock-in-trade	-	-	-	-	-	-
(c) Changes in stock of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
(d) Employee benefits expenses	9.22	20.43	18.99	44.30	55.16	72.77
(e) Finance costs	0.35	0.12	0.06	0.52	0.21	0.59
(f) Depreciation and amortisation expenses	0.40	0.40	0.70	1.27	1.99	2.61
(g) Other expenses	5.83	2.38	35.99	11.91	41.23	46.96
Total Expenses	15.80	23.33	55.74	58.00	98.59	122.93
3 Profit Before Tax (1-2)	138.64	(102.37)	(46.11)	39.51	239.50	107.59
4 Tax expenses						
a) Current tax	9.45	0.03	(12.50)	9.48	26.70	4.52
b) deferred tax	15.69	(20.20)	2.35	(3.93)	7.32	6.84
Total tax expenses	25.14	(20.17)	(10.15)	5.55	34.02	11.36
5 Net profit (3-4)	113.50	(82.20)	(35.96)	33.96	205.48	96.23
6 Other comprehensive income						
i) Items that will not be recycled to profit or loss	0.09	56.95	-154.97	208.84	(296.16)	(325.78)
ii) Income tax relating to items that will not be reclassified to profit or loss	0.02	14.81	(40.29)	54.30	(77.00)	(84.70)
7 Total comprehensive income for the period	113.57	(40.06)	(150.64)	188.50	(13.68)	(144.85)
paid-up equity share capital (face value Rs.10 per share)	301.35	301.35	301.35	301.35	301.35	301.35
9 Other equity						2,148.21
10 Earnings per equity share:						
Basic	3.77	(2.73)	(1.19)	1.13	6.82	3.19
Diluted	3.77	(2.73)	(1.19)	1.13	6.82	3.19

Notes

- (1) The Financial Results of the Company for the quarter 31st December 2025 have been recommended by Audit Committee meeting on 31.01.2026 and approved by the Board of Directors of the Company in their Meeting held on 31.1.2026. The Statutory Auditors of the Company have carried out Limited Review of the results.
- (2) The Financial Statements of the Company have been prepared in accordance with Generally Accepted Accounting Principles in India (Indian GAAP) comply with the applicable mandatory Accounting Standards notified under the Companies (Accounting Standards) Rules 2006 (as amended) as notified under Companies (Accounts) Rules, 2014 (GSR No.239(E). Schedule III and relevant provisions of the Companies Act, 2013.
- (3) The AS compliant Corresponding figures in the previous year have not been subjected to reviews, this being the first quarter of applicability of quarterly reporting post listing. However, The Company's Management has exercised necessary due diligence to ensure that such financial results provide true and fair view of its affairs.
- (4) As the Company's business activity falls within a single primary business segment i.e Trading, the disclosure requirement of IND AS 108 " segment reporting" are not applicable
- (5) Previous year's figures have been rearranged /regrouped wherever necessary
- (6) Gratuity and other retirement benefits to employees are accounted in the year of its actual payment as per the consistent practice followed by the Company
- (7) No depreciation has been provided in respect of office premises at New Delhi as it is in the nature of investment .
- (8) No interest is received or given on internal Loans/advances from related parties as per the consistent policies and practice followed by the Company

For Kavi Commercial Company Limited



PRAKASH RATANLAL DIDWANIA
MANAGING DIRECTOR
DIN NO. 00225978

Place: MUMBAI
Date: 31/01/2026