

# Pali Commercial Company Limited

32, EZRA STREET, ROOM NO.-755, 7TH FLOOR, KOLKATA - 700 001,  
CIN : L51909WB1981PLC034414 E.mail : pali@khaitanwire.com  
Website : www.palicommercial.com

Date- 05.02.2026

To,  
**The General Manager**  
**Calcutta Stock Exchange Limited**  
**7, Lyons Range,**  
**Kolkata- 700001**  
**Scrip Code- 26065**

**Subject: - Outcome of the Board Meeting held on Thursday, 05th February 2026**

Dear Sir / Madam,

Pursuant to Regulation 33 and 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. We wish to inform you that the Board of Directors ("the Board") of Pali Commercial Company Limited ("the Company") at its meeting held today i.e. February 05, 2026 inter-alia, has approved unaudited standalone financial results for the quarter and nine months ended 31st December 2025 which were recommended by the Audit Committee and approved by the Board of Directors at their meeting held today i.e. on Thursday, 05th February 2026 along with the Limited Review Report issued by the Statutory Auditors of the Company for the said period.

The Board Meeting commenced at 12:30 PM and concluded at 01:30 P.M. This is for your information and records. Kindly take the same on your record. Thanking you.

Yours faithfully,  
for **Pali Commercial Co Ltd**

**Vinita Khaitan**  
Managing Director



Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,  
The Board of Directors  
**PALI COMMERCIAL CO LTD**

Dear Sir/s,

Re: Limited Review Report of the Unaudited Financial Results for the quarter and nine months ended 31st December, 2025.

1. We have reviewed the accompanying statement of "Un-Audited Financial Results" of **Pali Commercial Co Ltd** for the Quarter and nine months ended 31st December, 2025 ("the statement") attached herewith, being submitted by the Company pursuant to requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended ("Listing Regulations").

2. The Company's management is responsible for the preparation of the statement in accordance with the recognition and measurement laid down in the Indian Accounting Standard 34- "Interim Financial Reporting" (Ind AS 34) prescribed under section 133 of the Companies Act 2013 read with relevant rules issued there under and other accounting principle generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The statement has been approved by the Company's Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

3. 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 misstatements. A review is limited primarily to inquiries to the Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. 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 accounting standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulations 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 Agarwal Gupta Nokari & Rustagi Associates  
Chartered Accountants  
(Registration No.310041E)

*Dilip Kumar Sultania*

**FCA Dilip Kumar Sultania**  
Partner  
Membership No. 303273  
UDIN:26303273JHYEG8655  
Dated: 05.02.2026



# PALI COMMERCIAL CO LTD

CIN: L51909WB1981PLC034414

Regd Office: 32, EZRA STREET, 7TH FLOOR, ROOM NO- 755, KOLKATA - 700-001

Email: pali@khaitanwire.com

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

(Rs In Lacs)

	Particulars	Standalone					
		Quarter ended			Nine month ended		Year ended
		31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)
1	<b>Revenue</b>						
	Interest Income	8.15	10.65	0.39	18.80	1.36	2.55
	Dividend Income	1.37	1.41	0.72	2.78	2.57	3.48
	Net gain/(Loss) on sale of Investments	3.68	-	(3.88)	3.68	9.30	57.76
	b) Other Income	-	19.00	18.95	19.00	18.96	18.97
	<b>Total Income</b>	<b>13.20</b>	<b>31.06</b>	<b>16.18</b>	<b>44.26</b>	<b>32.19</b>	<b>82.76</b>
2	<b>Expenditure</b>						
	a) Purchases of Stock-in-trade	-	-	-	-	-	-
	b) Changes in inventories of stock-in-trade	-	-	-	-	-	-
	c) Employee benefits expense	8.34	5.86	5.45	14.20	14.75	23.20
	d) Finance Cost	1.94	0.97	1.68	2.91	2.06	3.08
	e) Depreciation and amortisation expenses	-	-	-	-	-	-
	f) Other Expenses	3.41	2.56	0.50	5.97	4.75	5.83
	<b>Total Expenses</b>	<b>13.69</b>	<b>9.39</b>	<b>7.63</b>	<b>23.08</b>	<b>21.56</b>	<b>32.11</b>
3	<b>Profit / (Loss) before exceptional items and tax (1-2)</b>	<b>(0.49)</b>	<b>21.67</b>	<b>8.56</b>	<b>21.18</b>	<b>10.63</b>	<b>50.65</b>
4	Exceptional Items	-	-	-	-	-	-
5	<b>Profit / (Loss) for the period before tax (3-4)</b>	<b>(0.49)</b>	<b>21.67</b>	<b>8.56</b>	<b>21.18</b>	<b>10.63</b>	<b>50.65</b>
6	Tax Expense						
	- Current	3.30	2.00	-	5.30	-	8.30
	- Income Tax adjustment	-	0.13	-	0.13	(0.01)	(0.01)
	- Deferred Tax	-	-	(0.03)	-	(0.03)	(0.04)
	<b>Total Tax Expenses</b>	<b>3.30</b>	<b>2.13</b>	<b>(0.03)</b>	<b>5.43</b>	<b>(0.04)</b>	<b>8.25</b>
7	<b>Net Profit / (Loss) after tax for the period (5-6)</b>	<b>(3.79)</b>	<b>19.54</b>	<b>8.59</b>	<b>15.75</b>	<b>10.67</b>	<b>42.40</b>
8	<b>Other Comprehensive Income</b>						
	Items that will not be reclassified to profit or loss (Net of Taxes)	-	-	-	-	-	-
	(a) Gain/(Loss) on fair valuation of investments	31.91	(5.62)	2.20	26.29	12.35	(14.05)
	(b) Remeasurement gain/(loss) on defined benefit plan	-	-	-	-	-	-
	(d) Income Tax relating to item that will not be reclassified to Statement of Profit & Loss	-	-	-	-	-	-
	<b>Total other comprehensive income, net of tax</b>	<b>31.91</b>	<b>(5.62)</b>	<b>2.20</b>	<b>26.29</b>	<b>12.35</b>	<b>(14.05)</b>
9	<b>Total comprehensive income for the period (7+8)</b>	<b>28.12</b>	<b>13.92</b>	<b>10.79</b>	<b>42.04</b>	<b>23.02</b>	<b>28.35</b>
10	Paid-up Equity Shares Capital (Face Value Rs. 10/- per share)	99.00	99.00	99.00	99.00	99.00	99.00
11	<b>Earnings Per Shares (EPS) (not to be annualised) (in Rs.)</b>	<b>(0.38)</b>	<b>1.97</b>	<b>0.87</b>	<b>1.59</b>	<b>1.08</b>	<b>4.28</b>
	(a) Basic	(0.38)	1.97	0.87	1.59	1.08	4.28
	(b) Diluted	-	-	-	-	-	-

**Notes:**

- 1 The Unaudited Financial Results for the quarter ended December 31, 2025, have been reviewed by the Audit Committee at its meeting held on 5th February, 2026 and approved by the Board of Directors at its meeting held on 5th February, 2026.
- 2 Previous period/year figures have been regrouped/reclassified to make them comparable with those of current period.
- 3 The Company does not have any exceptional or Extra-Ordinary item to report for the above period.
- 4 The Statement is as per Regulation 33 of SEBI(Listing Obligation and Disclosure Requirements) Regulations, 2015.

By Order of the Board  
For PALI COMMERCIAL CO LTD  
**PALI COMMERCIAL CO. LTD.**

*Vinita Khaitan*

Vinita Khaitan

Director

DIN:07168477

Director

Place : Kolkata

Date: 05.02.2026