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: 05th November, 2026

To,
The General Manager
The Calcutta Stock Exchange Limited
7, Lyons Range,
Kolkata - 700001

Scrip Code: 26065

Subject: Outcome of Board Meeting held today on Thursday 5th November 2026

Dear Sir/Madam,

We wish to inform you that the Board of Directors of Pali Commercial Company Limited ("the Company"), at its meeting held today, i.e., Thursday, 5th November, 2026, has, inter alia, considered and approved the following:

1. Unaudited Financial Results for the quarter and half-year ended 30th September, 2026

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we enclose herewith the Unaudited Financial Results for the quarter and half-year ended 30th September, 2026, along with the Limited Review Report issued by the Statutory Auditors, as Annexure "A".

The Board Meeting commenced at **2:00 PM and concluded at 3:15 PM**.

This is for your information and records. Kindly take the same on record.

Thanking you.

Yours faithfully,
for PALI COMMERCIAL COMPANY LIMITED

Vinita Khaitan
Digitally signed by Vinita Khaitan
Date: 2026.11.05 15:15:24 +05'30'

Vinita Khaitan
Managing Director
DIN: 07168477

Encl.: As above

Agarwal Gupta Nokari & Rustagi Associates
Chartered Accountants

12, Waterloo Street
3rd Floor, Room No. 6
Kolkata - 700069
Phone : 033 4004 8575, 2248 7696
Mobile : +91 94321 68130
E-mail : agnra1985@gmail.com
cadilipsultania@gmail.com

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 Half-yearly ended 30th September, 2026.

1. We have reviewed the accompanying statement of "Un-Audited Financial Results" of **Pali Commercial Co Ltd** for the Quarter and Half-yearly ended 30th September, 2026 ("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: 26303273EKPDMF4345
Dated: 05.11.2026

Agarwal Gupta Nokari & Rustagi Associates * Chartered Accountants * Kolkata *

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 ENDED 30 SEPTEMBER, 2026

(Rs In Lacs)

	Particulars	Quarter ended			Half-year ended		Year ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
1	**Revenue**						
	Interest Income	3.62	3.92	10.65	7.54	10.65	19.86
	Dividend Income	2.00	0.48	1.41	2.48	1.94	3.71
	Net gain on sale of Investments	(4.68)	-	-	(4.68)	1.69	1.32
	b) Other Income	-	-	19.00	-	19.00	19.00
	Total Income	**0.94**	**4.40**	**31.06**	**5.34**	**33.28**	**43.89**
2	**Expenditure**						
	a) Purchases of Stock-in-trade	-	-	-	-	-	-
	b) Changes in inventories of stock-in-trade	-	-	-	-	-	-
	c) Employee benefits expense	6.33	3.69	5.86	10.02	10.52	23.22
	d) Finance Cost	-	-	0.97	-	1.87	3.88
	e) Depreciation and amortisation expenses	-	-	-	-	-	-
	f) Other Expenses	2.80	3.34	2.56	6.14	3.88	7.20
	Total Expenses	**9.13**	**7.03**	**9.39**	**16.16**	**16.27**	**34.30**
3	**Profit / (Loss) before exceptional items and tax (1-2)**	**(8.19)**	**(2.63)**	**21.67**	**(10.82)**	**17.01**	**9.59**
4	Exceptional Items	-	-	-	-	-	-
5	**Profit / (Loss) for the period before tax (3-4)**	**(8.19)**	**(2.63)**	**21.67**	**(10.82)**	**17.01**	**9.59**
6	Tax Expense - Current	-	-	2.00	-	2.00	1.63
	- Income Tax adjustment	-	-	0.13	-	0.13	1.11
	- Deferred Tax	-	-	-	-	-	(0.06)
	Total Tax Expenses	**-**	**-**	**2.13**	**-**	**2.13**	**2.68**
7	**Net Profit / (Loss) after tax for the period (5-6)**	**(8.19)**	**(2.63)**	**19.54**	(10.82)	**14.88**	**6.91**
8	**Other Comprehensive Income**						
	Items that will not be reclassified to profit or loss (Net of Taxes)	-	-	-	-	-	-
	(a) Gain/(Loss) on fair valuation of investments	4.86	**34.32**	**(5.62)**	**39.18**	**20.64**	**(9.64)**
	(b) Remeasurement gain/(loss) on defined benefit plan	-	-	-	-	-	-
	(d) Income Tax relating to item that will not be reclassified to	-	-	-	-	-	-
	Statement of Profit & Loss	-	-	-	-	-	-
	Total other comprehensive income, net of tax	4.86	**34.32**	**(5.62)**	**39.18**	**20.64**	**(9.64)**
9	**Total comprehensive income for the period (7+8)**	**(3.33)**	**31.69**	**13.92**	**28.36**	**35.52**	**(2.73)**
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	**Earnings Per Shares (EPS) (not to be annualised) (in Rs.)**	**(0.83)**	**(0.27)**	**1.97**	**(1.09)**	**1.50**	**0.70**
	(a) Basic	**(0.83)**	**(0.27)**	**1.97**	**(1.09)**	**1.50**	**0.70**
	(b) Diluted						

Notes:

1 The Unaudited Financial Results for the quarter ended September 30, 2026, have been reviewed by the Audit Committee at its meeting held on 5th November, 2026 and approved by the Board of Directors at its meeting held on 5th November, 2026.

2 Previous period/year figures have been regroupted/reclassified to make them comparable with those of current period.

3 The Company does not have any xceptional or Extra-Ordinary iem 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: 05.11.2026

PALI COMMERCIAL COMPANY LIMITED

CIN :L51909WB1981PLC034414

Regd. Office: 32, EZRA STREET, 7TH FLOOR, ROOM NO- 755, KOLKATA 700001

Audited Statement of Assets and Liabilities

(Amount In Lakhs.)

Particulars	As at 30th September 2026	As at 31st March, 2026
ASSETS		
1 Financial Assets		
(a) Cash and cash equivalents	0.77	1.41
(b) Bank Balance other than (a) above	5.19	5.01
(c) Loans & advances	254.08	301.97
(d) Investments	300.61	222.56
2 Non -financial Assets		
(a) Inventories	-	-
(b) Current tax assets	9.25	8.69
(c) Deferred tax assets	0.90	0.90
(d) Other non financial assets	0.03	0.03
(e) Property,plant & equipments	-	-
TOTAL ASSETS	**570.83**	**540.55**
EQUITY AND LIABILITIES		
LIABILITIES		
1 Financial Liabilities		
(a) Borrowings	3.61	-
2 Non - financial Liabilities		
(a) Current tax liability	2.23	2.23
(b) Provisions	4.79	4.20
(c) Other non financial liability	1.11	3.40
TOTAL LIABILITIES	**11.74**	**9.82**
EQUITY		
(a) Equity share capital	99.00	99.00
(b) Other equity	460.09	431.73
TOTAL EQUITY	**559.09**	**530.73**
TOTAL LIABILITIES & EQUITY	**570.83**	**540.55**

For and on behalf of Board
PALI COMMERCIAL CO. LTD.

Vinita Khaitan

Place : Kolkata
Date : 05.11.2026

Vinita Khaitan
Director
DIN :07168477

Director

PALI COMMERCIAL COMPANY LIMITED

CIN :L51909WB1981PLC034414

CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH SEPTEMBER 2026

PARTICULARS	As at 30th September 2026		As at 31st March, 2026	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax		(10.82)		9.60
ADJUSTMENT FOR				
Provision for gratuity	0.04		0.24	
Provision for Standard Asset	0.55		0.59	
(Profit)/ Loss on sale of Investment	4.68		(1.32)	
Dividend Received	(2.48)		(3.71)	
Interest on IT refund	-	2.79	-	(4.20)
		(8.03)		5.39
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES				
ADJUSTED FOR:				
Change in inventory	-		-	
Loans & Advances	47.89		(113.58)	
Other Current Assets	-		-	
Other current liabilities	(2.28)	45.61	(1.31)	(114.90)
CASH GENERATED FROM OPERATIONS		37.58		(109.50)
NET CASH FROM OPERATING ACTIVITIES BEFORE TAXES PAID		37.58		(109.50)
Taxes Paid During The Year	0.56		13.93	-
Income tax refund	-	0.56	-	13.93
NET CASH FROM OPERATING ACTIVITIES (A)		37.02		(123.43)
B. CASH FLOW FROM INVESTING ACTIVITIES				
Acquisition on Non-current investment	(60.90)		(41.43)	
Acquisition on PPE	-		-	
Sale of Non-current investment	17.34		31.83	
Dividend received	2.48	(41.08)	3.71	(5.89)
NET CASH USED IN INVESTING ACTIVITIES (B)		(41.08)		(5.89)
C. CASH FLOW FROM FINANCING ACTIVITIES				
Repayment of loans	-		(30.00)	
Proceeds from Short Term Borrowings	3.61	3.61	-	(30.00)
NET CASH USED IN FINANCING ACTIVITIES (C)		3.61		(30.00)
D. NET (DECREASE) IN CASH & CASH EQUIVALENT (A+B+C)		(0.45)		(159.32)
NET INCREASED / (DECREASED) IN CASH AND CASH EQUIVALENTS				
CASH AND CASH EQUIVAULENTS AS AT 1-04-2026(01-04-2025)		6.41		165.73
LESS:CASH AND CASH EQUIVALENTS AS AT 30-09-2026 (31-03-2026)		5.96		6.41
		(0.45)		(159.32)

For and on behalf of Board
PALI COMMERCIAL CO. LTD.

Vinita Khaitan

Vinita Khaitan
Director
DIN :07168477

Director

Place : Kolkata
Date : 05.11.2026