

# COMPLEX TRADING CO LTD

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

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## NOTICE

Notice is hereby given that the Annual General Meeting (AGM) of the shareholders of Complex Trading Co Ltd will be held on 1st July, 2026 at 2.00 pm at the registered office of the Company, to transact the following business:

### ORDINARY BUSINESS:

1. To receive, consider and approve the Audited Financial Statement of the Company for the financial year ended 31st March, 2026 together with Reports of Directors and Auditors thereon.
2. Appoint a Director in place of Mr Krishna Kant Khandelwal (DIN -10222450) who retires by rotation and being eligible offer himself for re-appointment.

### SPECIAL BUSINESS:

3. To consider and approve reappointment of Mrs. Nehal Mihir Chheda (DIN: 02113556) as Whole Time Director and Chief Financial officer for five years

To consider and if thought fit, pass, the following resolution as an Special Resolution:

**“RESOLVED THAT** pursuant to the provisions of Sections 196, 197, 198 and 203 read with Schedule V and other applicable provisions, if any, of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (including any statutory modification or re-enactment thereof for the time being in force), and based on the recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors, the consent of the members of the Company be and is hereby accorded for the reappointment of Mrs. Nehal Mihir Chheda (DIN: 02113556) as Whole-time Director and Chief Financial officer of the Company for a period of Five (5) years w.e.f. 12<sup>th</sup> November, 2026, who is liable to retire by rotation, on the terms and conditions as set out in the explanatory statement annexed to this Notice.

RESOLVED FURTHER THAT the Board of Directors and/or the Company Secretary of the Company be and are hereby severally authorized to do all such acts, deeds, matters and things as may be necessary, proper or expedient to give effect to this resolution.

By Order of the Board of Directors

**For, Complex Trading Co Ltd**

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**Krishna Kant Khandelwal**

**Director**

DIN -10222450

**Reg Office: 119 park, street gr ground floor,  
kolkata (w.b.) 700016**

## EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013:

### ITEM NO 3

Pursuant to the provisions of Sections 196, 197, 203 and other applicable provisions of the Companies Act, 2013 read with Schedule V and Rules made thereunder, and on the recommendation of the Nomination and Remuneration Committee, the Board of Directors at its meeting held on 13 May, 2026 approved the re-appointment of **Mrs. Nehal Mihir Chheda (DIN: 02113556)** as **Whole Time Director and Chief Financial officer** of the Company for a further term of five (5) years commencing from 12th November 2026 to 11th November 2031, subject to the approval of the Members.

Mrs. Nehal Mihir Chheda has been on the Board of Complex Trading Co. Ltd. since 22nd April 2008. She holds a B.Sc. in Business (Minor in Finance) from Western International University, Arizona, USA and a Master's in Interior Design from Istituto Europeo di Design SPA, Milano, Italia. She has extensive experience in administration, management, strategic planning and project execution.

She has signified her consent in Form DIR-2 and confirmed that she is not disqualified under Section 164 of the Companies Act, 2013. The terms of re-appointment including remuneration shall be as determined by the Board from time to time.

Mrs. Nehal Mihir Chheda is interested in the resolution to the extent of her own re-appointment.

None of the other Directors, Key Managerial Personnel or their relatives are concerned or interested in the said resolution.

The Board recommends passing of the resolution as a Special Resolution.

By Order of the Board of Directors

Contact No.:9229121502  
Email ID: ck.motta@simplexengg.in

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**For, Complex Trading Co Ltd**

**Krishna Kant Khandelwal**

**Director**

**Reg Office: 119 park, street gr ground floor,  
kolkata (w.b.) 700016**

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## NOTES:

1. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON A POLL AND TO VOTE INSTEAD OF HIMSELF/HERSELF. SUCH PROXY NEED NOT BE A MEMBER OF THE COMPANY. PROXIES TO BE EFFECTIVE MUST BE LODGED AT THE REGISTERED OFFICE OF THE COMPANY NOT LATER THAN 48 (FORTY-EIGHT) HOURS BEFORE THE COMMENCEMENT OF THE MEETING. BLANK PROXY FORM IS ATTACHED. A PERSON CAN ACT AS A PROXY ON BEHALF OF MEMBERS NOT EXCEEDING 50 (FIFTY) MEMBERS AND HOLDING IN AGGREGATE NOT MORE THAN TEN PERCENT OF THE TOTAL SHARE CAPITAL OF THE COMPANY.
2. The Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Companies Act, 2013 & the Register of Contracts or arrangements maintained under Section 189 of the Companies Act, 2013 will be available for inspection by the members at the AGM.
3. Relevant documents referred to in the accompanying notice are open for inspection by the members at the registered office of the Company on all working days i.e. Monday to Friday between 3.00 p.m. to 5.00 p.m. up to the day of Annual General Meeting.
4. Members who hold shares under more than one folio in name(s) in the same order, are requested to send the relative Share Certificate(s) to the Company's for consolidating the holdings into one account. The Share Certificate(s) will be returned after consolidation.
5. Pursuant to Section 72 of the Companies Act, 2013, Members who hold shares in the physical form can nominate a person in respect of all the shares held by them singly or jointly. Members who hold shares in single name are advised, in their own interest, to avail of the nomination facility by filling form SH-13.
6. To prevent fraudulent transactions, members are advised to exercise due diligence and notify any change in information to Company as soon as possible. Periodic statement of holdings should be obtained from the concerned person in Company and holdings should be verified.

Contact No.:9229121502  
Email ID: ck.motta@simplexengg.in

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By Order of the Board of Directors

**For, Complex Trading Co Ltd**

**Krishna Kant Khandelwal**

**Director**

**Reg Office: 119 park, street gr ground floor, kolkata (w.b.) 700016**

# COMPLEX TRADING CO LTD

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CIN: L01409WB1981PLC033261

## DIRECTOR'S REPORT

TO,  
THE MEMBERS,  
**COMPLEX TRADING CO LTD**  
119, Park Street, Ground Floor,  
Kolkata (W.B.) 700016

Your Directors have pleasure in presenting the Director's Report and Annual Audited Accounts of your Company, for the year ended **31<sup>st</sup> March 2026**.

### 1. Financial Summary

The financial results for the year ended 31st March, 2026 and the corresponding figures for the last year are as under: -

| Particulars                                   | (Amount in Rs.)     |                   |
|---|---------------------|-------------------|
|   | 2025-26             | 2024-25           |
| Revenue from operations                       | -                   | -                 |
| Other Income                                  | 45,090              | 594,783.00        |
| <b>Total Revenue</b>                          | <b>45,090</b>       | <b>594,783.00</b> |
| Total Expenses                                | <b>541500.93</b>    | <b>459,744.37</b> |
| Profit(loss) before extraordinary item<br>Tax | (496,410.93)        | 135,038.63        |
| Exceptional Items                             | -                   | -                 |
| Profit before Tax                             | (496,410.93)        | 135,038.63        |
| <b>Tax Expense</b>                            |                     |                   |
| Current Tax                                   | -                   | -                 |
| Deferred Tax                                  | 26,019              | 8,386.00          |
| <b>Profit(loss) after Tax</b>                 | <b>(522,429.93)</b> | <b>126,652.63</b> |

The Loss Before Tax (PBT) and Loss After Tax (PAT) for the current year 2025-26 were Rs. (4,96,410.93) and Rs. (5,22,429.93) respectively, as against a Profit Before Tax (PBT) of Rs. 1,35,038.63 and a Profit After Tax (PAT) of Rs. 1,26,652.63 during the previous year ended 31st March, 2025.

### 2. Dividends

To meet the present era of Competition, the Board doesn't recommend any dividend during the year.

### 3. Reserves and Surplus

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There is no amount proposed to be transferred to reserves.

#### **4. Change in the nature of business**

There is no change in the nature of business during the Financial Year 2025-26.

#### **5. Material changes and commitments**

There have been no material changes and commitments, occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report affecting the financial position of the Company.

#### **6. Significant and the material orders passed by the Regulators or the Courts or Tribunals**

During the year under review, there is no significant and materials order passed by the regulators or courts or tribunal impacting the going concern status and company's operations in future.

#### **7. Internal financial control**

The Company has an adequate Internal Control System, commensurate with its size, scale and operations. The Internal Audit Department monitors and evaluates the efficiency and adequacy of internal control system in the Company, its compliance with operating systems, accounting procedures and policies of the Company.

During the year no, reportable material weakness in the design or operation were observed.

#### **8. Details of Subsidiary/Joint Ventures/Associate Companies**

The Company does not have any Subsidiary, Joint Ventures and Associate Company during the financial year.

#### **9. Performance and financial position of each of the subsidiaries associate and joint venture companies**

The Company does not have any Subsidiary, Joint Ventures and Associate Company during the financial year.

#### **10. Deposits**

The Company has not invited/ accepted any deposits from the public and there are no unclaimed or unpaid deposits during the year ended March 31, 2026.

#### **11. Statutory Auditors**

Pursuant to the provisions of Section 139 of the Companies Act, 2013 and the Companies (Audit and Auditors) Rules, 2014, M/s Smita Jain & Co, Chartered Accountant, Bhilai (Firm Registration No. 013327C) was appointed as statutory auditors of the company for a consecutive term of five years by the Members of the Company in its Annual General Meeting

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held on 1st July, 2024 till the conclusion of the Annual General Meeting of the Company to be held in the year 2029.

## **12. Auditor's Report**

The observations of the Statutory Auditors read with the explanatory notes in financial accounts and the relevant accounting policies are self-explanatory and do not require any further comment. The Auditors' Report does not contain any qualification.

## **13. Frauds reporting by Auditor**

No frauds have been committed by the Company during the year under review.

## **14. Directors and Key Managerial Personnel**

All the Directors of the Company have submitted declarations under Section 164(2) of the Companies Act, 2013, confirming that they are not disqualified from being appointed or continuing as Directors of the Company.

## **15. Share Capital**

During the Financial Year 2025-26, the Company has not increased its share capital.

Presently the Authorised Share Capital of the Company is Rs.50,00,000 (Rupees Fifty Lacs only) Whereas the Issued, Subscribed and Paid up share capital of the Company is Rs.39,36,700 (Rupees Thirty-Nine Lacs Thirty-Six Thousand Seven Hundred only). The Company has only one class of Equity shares having par value of Rs.10/- each.

Your Company has not issued equity shares with differential rights as to dividend, voting or otherwise; and does not have any ESOP Scheme for its employees/Directors. As on March 31, 2026 none of the Directors of the Company hold instruments convertible into Equity Shares of the Company.

## **16. Extract of annual return**

The Company has an official website. Hence, the extract of the annual return in Form MGT-7 is available on the website.

## **17. Conservation of energy, technology absorption and foreign exchange earnings and outgo**

The provisions of Section 134(3)(m) of the Companies Act, 2013 do not apply to our Company. There was no foreign exchange inflow or outflow during the year under review.

## **18. Corporate Social Responsibility (CSR)**

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The Company is not required to constitute a Corporate Social Responsibility Committee as it does not fall within purview of Section 135(1) of the Companies Act, 2013 and hence it is not required to formulate policy on corporate social responsibility.

## **19. Number of meetings of the Board of Directors**

During the year 2025-26, there was 06 Board of Directors meeting held.

| <b>S.no.</b> | <b>Date of Meeting</b> | <b>Board Strength</b> | <b>Attendance of the Board</b> |
|--------------|------------------------|-----------------------|--------------------------------|
| 01.          | 15-05-2025             | 5                     | 5                              |
| 02.          | 25-06-2025             | 5                     | 5                              |
| 03.          | 21-07-2025             | 5                     | 5                              |
| 04.          | 01-08-2025             | 5                     | 5                              |
| 05.          | 24-10-2025             | 5                     | 5                              |
| 06.          | 14-01-2026             | 5                     | 5                              |

## **20. Constitution of Committee**

During the year, the Company reconstituted its statutory committees in compliance with the applicable provisions of the Companies Act, 2013 and relevant rules. Details of each committee are as under:

### **Audit Committee**

The Company is required to constitute an Audit Committee as it falls within the purview of Section 177(8) of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of Board and its Powers) Rules, 2013. The members of the Audit Committee are capable of understanding accounting and financial matters and are duly complying with their duties under the Act.

The Committee was reconstituted with the following Members:

- a) Chairman - Shri Ashok Kumar Verma
- b) Co-Member - Shakha Khandelwal
- c) Co-Member - Avinash Singh Chauhan

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The committee met on four occasions.

| S. No. | Date of Meeting | No of Directors entitled to attend the meeting | No of Directors attended |
|--------|-----------------|--|--------------------------|
| 1.     | 15-05-2025      | 3  | 3                        |
| 2.     | 21-07-2025      | 3  | 3                        |
| 3.     | 24-10-2025      | 3  | 3                        |
| 4.     | 14-01-2026      | 3  | 3                        |

## Nomination and Remuneration Committee

The Company is required to constitute a Nomination and Remuneration Committee under Section 178 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2014. The Committee oversees matters related to the appointment of Directors, their qualifications, independence, remuneration policy, and other related matters.

The Committee was reconstituted with the following Members:

- a) Chairman - Shri Ashok Kumar Verma
- b) Co-Member - Shakha Khandelwal
- c) Co-Member - Avinash Singh Chauhan

The committee met on the following date:

| S. No. | Date of Meeting | No of Directors entitled to attend the meeting | No of Directors attended |
|--------|-----------------|--|--------------------------|
| 1.     | 14-01-2026      | 3  | 3                        |

## Stakeholder Relationship Committee

The Company reconstituted the Stakeholder Relationship Committee pursuant to Section 178(5) of the Companies Act, 2013 and applicable rules. The Committee focuses on the redressal of grievances of security holders such as non-receipt of declared dividends, transfer/transmission of securities, and other stakeholder concerns.

The Committee was reconstituted with the following Members:

- a) Chairman - Shri Ashok Kumar Verma
- b) Co-Member - Shakha Khandelwal
- c) Co-Member - Avinash Singh Chauhan

The committee met on following:

| S. No. | Date of Meeting | No of Directors entitled to attend the meeting | No of Directors attended |
|--------|-----------------|--|--------------------------|
| 1.     | 14-01-2026      | 3  | 3                        |

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## **21. Loans, Guarantees or Investments under section 186**

Particulars of the Loan, Guarantees or Investment covered under provision of Section 186 of the Companies Act, 2013 are given in the Notes to Financial Statements.

## **22. Contracts or Arrangements with related parties:**

All Related Party Transactions (RPTs) entered into by the Company during the year under review were on an arms' length basis and in the ordinary course of business. All related party transactions are approved by the Audit Committee and are periodically reported to the Audit Committee. Prior approval of the Audit Committee was obtained on a periodic basis for the transactions which were planned and / or repetitive in nature and omnibus approvals were also taken as per the policy laid down for unforeseen transactions. There is no material related party Transaction therefore AOC-2 isn't required.

## **23. Secretarial Audit Report**

Pursuant to the provisions of Section 204 of the Act and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, every Listed Company and such class of Companies as may be prescribed is required to conduct a Secretarial Audit and obtain a report from a Practicing Company Secretary.

In view of this, the Board of Directors has appointed, Meena Naidu, Meena Naidu & Associates, practicing Company Secretary, Bhilai for conducting secretarial audit of the Company for the financial year 2025-26. Her report is annexed herewith as Annexure-I.

The Secretarial Auditor has issued the Qualified report and the details are as under:

- a) The Company has not obtained an ISIN NO for its securities, which is mandatory for dematerialization of shares.
- b) The Promoters of the Company are holding their shares in physical form, which violates the provisions of the Companies Act, 2013, and SEBI Regulations. Additionally, the Company has not appointed a Registrar and Transfer Agent (RTA) for facilitating the dematerialization of shares.
- c) The Company has not complied with the provisions of Section 138 of the Companies Act, 2013, regarding the appointment of an Internal Auditor.
- d) The Independent Directors of the Company have not registered their names in the Independent Director Data Bank as required under Section 150(1) of the Companies Act, 2013, and Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014, require every Independent Director to register their name in the Data Bank maintained by the Indian Institute of Corporate Affairs (IICA).

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- e) The Company has not registered with SEBI's SCORES platform, which is a mandatory requirement for addressing investor grievances according to SEBI Circular CIR/OIAE/1/2014 dated December 18, 2014, requires all listed companies to register on the SCORES platform to address and resolve investor complaints in a time-bound manner.
- f) The Company has not been publishing its financial results in newspapers as required under the Listing Obligations according to Regulation 47(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, mandates the publication of financial results in newspapers for all listed entities.
- g) The Company does not maintain a Structured Digital Database (SDD), which is essential for tracking and maintaining unpublished price-sensitive information (UPSI) according to Regulation 3(5) of the SEBI (Prohibition of Insider Trading) Regulations, 2015, mandates the maintenance of a structured digital database containing details of UPSI shared internally or externally

The Management has noted and replied that the company shall comply.

## **24. LISTING OF SHARES**

The securities of the Company were listed on the Calcutta Stock Exchange.

## **25. FAMILIARISATION PROGRAMME OF INDEPENDENT DIRECTORS**

The Company Conducts Familiarization Programme for the Independent Directors to provide them an opportunity to familiarize with the Company, its Management and its operations so as to gain a clear understanding of their roles, rights and responsibilities and contribute significantly towards the growth of the Company.

## **26. PARTICULARS OF EMPLOYEES AND RELATED DISCLOSURES**

The Information required under Section 197 of the Companies Act, 2013 and Rule 5 (1) Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force is not applicable as the Company has not paid any remuneration to Directors during the Financial year ended 31<sup>st</sup> March, 2026. The Company does not have any employee, whose particulars are required to be given pursuant to the provisions of section 197 of the Companies Act, 2013 read with Rule 5(2) & (3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

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## **27. VIGIL MECHANISM**

A Vigil Mechanism Policy for Directors and employees of the Company is constituted, to provide a mechanism which ensures adequate safeguards to employees and Directors from any victimization on rising of concerns of any violations of legal or regulatory requirements, incorrect or misrepresentation of any, financial statements and reports, etc. All employees of the Company have access to the Chairman of the Audit Committee in case they want to report any concern. During the year under review, the Company has not received any complaints under the Mechanism.

## **28. Risk Management Policy**

Risk Management is a very important part of business. Your directors keep a close watch on the risk prone areas and take actions from time to time. The policy of the company is to comply with statutory requirements and try to overcome the risk of penalties and prosecutions.

The policy of the Company is to keep insured all insurable assets to keep them adequately insured against risks and uncertainties like fire, riot, earthquake, terrorism, loss of profit, etc.

## **29. Directors Responsibility Statement**

Pursuant to the requirement under section 134(3)(c) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, your Director state that:

(i) In the preparation of the annual accounts for the financial year ended 31<sup>st</sup> March, 2026, the applicable accounting standards had been followed along with proper explanation relating to material departures from the same;

(ii) The directors had selected such accounting policies and applied them consistently and made 2026 judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as at March 31, 2026 and of the profit of the company for the year ended on that date;

(iii) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(iv)The directors had prepared the annual accounts on a going concern basis;

(v)The Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company.

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(vi)The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

## **30. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013 AND MATERNITY BENEFIT ACT**

The Company has zero tolerance for sexual harassment at workplace and have adopted a Policy on prevention, prohibition and redressal of sexual harassment at workplace in line with the provisions of the Sexual Harassment of Women at the Workplace (Prevention, Prohibition and Redressal) Act, 2013 (“POSH Act”) and the rules made thereunder for prevention and redressal of complaints under the above Act.

As on March 31, 2026, the details of the complaints under the POSH Act and the rules framed thereunder are as under:

- a. Number of complaints filed during the financial year 0
- b. Number of complaints disposed of during the financial year 0
- c. Number of complaints pending as on end of the financial year 0
- d. Number of complaints pending for more than ninety days 0

Further, during FY 2025-26, the Company is compliant with the applicable provisions of the Maternity Benefit Act, 1961 and has policies, systems and processes in place to ensure ongoing compliance.

## **31. MANAGEMENT DISCUSSION AND ANALYSIS REPORT**

### **Global Economic Overview:**

The global economy continued its path of tenuous resilience amid a landscape of divergent growth and persistent geopolitical uncertainty. While the initial shocks of high inflation have largely been absorbed, global real GDP growth is projected to moderate from 3.2% in 2025 to 3.1% in 2026 (as per IMF World Economic Outlook).

This small slowdown from 2025 is under the assumption of a limited-scale conflict in the Middle East. Central bank policies in advanced economies have begun to pivot toward easing as inflation falls, though U.S. inflation remains slightly above target, creating a complex

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environment for global capital flows. Energy costs and supply chain stability remain critical focal points. Sustained conflicts in the Middle East have amplified geopolitical risks, intermittently pushing energy prices higher and straining traditional trade routes.

## Indian Economy Overview:

India stands as a beacon of stability, reaffirming its position as the fastest-growing major economy globally. As per First Advance Estimates (FAE) released by the National Statistics Office (NSO), for FY 2025-26, India's Real GDP is estimated to reach H201.90 lakh crore, reflecting a robust growth of 7.4%. This momentum is underpinned by a massive infrastructure push (Capex), with government capital expenditure utilization rising significantly to boost gross fixed capital formation.

## OUTLOOK:

Looking ahead to FY 2025–26, global growth is projected to remain around 3.0%, supported by easing interest rates and recovery in global trade. However, geopolitical tensions, commodity price volatility, and climate-related risks continue to pose headwinds. Emerging markets, especially in Asia, are expected to drive most of the growth, with agriculture and rural services remaining crucial sectors for food security and employment generation.

## KEY FINANCIAL RATIOS

The Company has identified following ratios as key financial ratios for Operations:

| Ratios                     | Current Reporting Period | Previous reporting period | % of Change |
|----------------------------|--------------------------|---------------------------|-------------|
| Return on Equity Ratio     | -0.43                    | 0.07                      | -0.50       |
| Return on Capital employed | -0.41                    | 0.08                      | -0.48       |
| Return on investment       | -13.06                   | 3.17                      | -16.23      |

## LONG-TERM AND MEDIUM-TERM STRATEGY

The Company has strategies for business development to cop up with the dynamic situation evolving everyday globally. Your Company is subject to all the positive & negative effects of

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the change in the global scenario. Your Company works on long term and medium-term strategies to deal with the challenges.

## **32. Acknowledgement**

The directors place on record their sincere appreciation for the assistance and co-operation extended by Bank, its employees, its investors and all other associates and look forward to continue fruitful association with all business partners of the company.

For and on behalf of Board of Directors

**COMPLEX TRADING CO LTD**

**Krishna Kant Khandelwal**  
Managing Director  
DIN: 10222450

Nehal Mihir Chheda  
Whole Time Director  
DIN: 02113556

Place: Bhilai  
Date: 13-05-2026

## Company Secretaries

Office: Block No1, Kubher Enclave , Junwani Road, ,Bhilai(C.G)-490001

Mobile No :9993657370 Tel: 07884060239, E-Mail:cscmameena@gmail.com

### FORM NO MR-3 SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31st March 2026

[Pursuant to section 204(1) of the Companies Act, 2013 and Rule No 9 of the Companies  
(Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,  
The Members,  
Complex Trading Co Ltd  
119, Park Street, Ground Floor, Kolkata-700016

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Complex Trading Co Limited (CIN: L01409WB1981PLC033261) (hereinafter called the Company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

#### **Auditor's Responsibility:**

Our responsibility is to express an opinion on the compliance of the applicable laws and maintenance of records based on audit. We have conducted the audit in accordance with the applicable Auditing Standards issued by The Institute of Company Secretaries of India. The Auditing Standards requires that the Auditor shall comply with statutory and regulatory requirements and plan and perform the audit to obtain reasonable assurance about compliance with applicable laws and maintenance of records.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the Company has during the audit period covering the financial year ended on 31st March 2026 ('AuditPeriod') complied with the statutory provisions listed hereunder and also that the Company has proper Board - processes and compliance-mechanism in place to the extent,in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March 2026 according to the provisions of:

- (i) The Companies Act, 2013, as amended from time to time and the rules made thereunder;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;

## Company Secretaries

Office: Shop No-227, Second Floor, Zonal Market, Sector-10,Bhilai(C.G)-490001  
Mobile No :9993657370 Tel: 07884060239, E-Mail:cscmameena@gmail.com

- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act') as may be appropriately applicable for the year under Review:
- a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, as amended from time to time;
  - b. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, as amended from time to time;
  - c. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations,2018; **(Not applicable to the Company during audit period);**
  - d. The Securities and Exchange Board of India (Registrars to an issue and Share Transfer Agents) Regulations,1993 regarding the Companies Act and Dealing with Client; **(Not applicable to the Company during audit period);**
  - e. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 **(Not applicable to the Company during audit period);**
  - f. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 **(Not applicable to the Company during audit period);**
  - g. The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 **(Not applicable to the Company during audit period);** and
  - h. The Securities and Exchange Board of India (Issue and Listing of Non- Convertible Securities) Regulations, 2021 **(Not applicable to the Company during audit period).**

We have examined compliance with the applicable clauses of the following :

- 1) SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- 2) Secretarial Standards issued by the Institute of Company Secretaries of India.

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During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards etc mentioned above except the following :

(a) The Company has not obtained an ISIN NO for its securities, which is mandatory for dematerialization of shares.

(b) The Promoters of the Company are holding their shares in physical form, which violates the provisions of the Companies Act, 2013, and SEBI Regulations. Additionally, the Company has not appointed a Registrar and Transfer Agent (RTA) for facilitating the dematerialization of shares.

(c) The Company has not complied with the provisions of Section 138 of the Companies Act, 2013, regarding the appointment of an Internal Auditor.

(d) The Independent Directors of the Company have not registered their names in the Independent Director Data Bank as required under Section 150(1) of the Companies Act, 2013, and Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014, require every Independent Director to register their name in the Data Bank maintained by the Indian Institute of Corporate Affairs (IICA).

(e) The Company has not registered with SEBI's SCORES platform, which is a mandatory requirement for addressing investor grievances according to SEBI Circular CIR/OIAE/1/2014 dated December 18, 2014, requires all listed companies to register on the SCORES platform to address and resolve investor complaints in a time-bound manner

(f) The Company has not been publishing its financial results in newspapers as required under the Listing Obligations according to Regulation 47(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, mandates the publication of financial results in newspapers for all listed entities.

(g) The Company does not maintain a Structured Digital Database (SDD), which is essential for tracking and maintaining unpublished price-sensitive information (UPSI) according to Regulation 3(5) of the SEBI (Prohibition of Insider Trading) Regulations, 2015, mandates the maintenance of a structured digital database containing details of UPSI shared internally or externally.

### **We further report that**

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the

# MEENA NAIDU & ASSOCIATES

## Company Secretaries

Office: Shop No-227, Second Floor, Zonal Market, Sector-10,Bhilai(C.G)-490001

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composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

All decisions at Board Meetings and Committee Meetings are carried out unanimously as recorded in the minutes of the meeting of the Board of Directors or Committee of the Board, as the case may be.

**We further report that** there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, Rules, regulations and guidelines.

**We further report that** during the audit period, there were no specific events / actions having a major bearing on the company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc

For Meena Naidu & Associates  
Company Secretaries  
FRN: S2022CG465700



**Mem No : A28193**

**COP No : 23853**

**UDIN: A028193H000316481**

**DATE: 13/05/2026**

**PLACE: BHILAI**

**Note : This report is to be read with our letter of even date which is annexed as 'ANNEXURE-A' and forms a s integral part of this report**

## Company Secretaries

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Mobile No :9993657370 Tel: 07884060239, E-Mail:cscmameena@gmail.com

### Annexure-A

To,  
The Members,  
Complex Trading Co Ltd

Our Secretarial Audit Report of even date is to be read along with this letter.

#### **Management's Responsibility**

It is the responsibility of the management of the Company to maintain secretarial records, devise proper systems to ensure compliance with the provisions of all applicable laws and regulations and to ensure that the systems are adequate and operate effectively.

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on these secretarial records, standards and procedures followed by the Company with respect to secretarial compliances.

We believe that audit evidence and information obtained from the Company's management is adequate and appropriate for us to provide a basis for our opinion.

Wherever required, we have obtained the management's representation about the compliance of laws, rules and regulations and happening of events, etc.

#### **Disclaimer**

The Secretarial Audit Report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

We have not verified the correctness and appropriateness of financial records and books of accounts of the Company.

# MEENA NAIDU & ASSOCIATES

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## Company Secretaries

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Mobile No :9993657370 Tel: 07884060239, E-Mail:cscmameena@gmail.com

For Meena Naidu & Associates  
Company Secretaries  
FRN: S2022CG465700



**Mem No : A28193**  
**COP No : 23853**  
**UDIN: A028193H000316481**

**Date : 13/05/2026**

**Place : Bhilai**

## Company Secretaries

Office: Block No 1, Kubher Enclave , Junwani Road, Bhilai (C.G)-490020  
Mobile No :9993657370 Tel: 07884060239, E-Mail:cscmameena@gmail.com

### CERTIFICATE FROM COMPANY SECRETARY IN PRACTICE

**(Pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)**

To,  
The Members  
Complex Trading Co Limited  
119 PARK STREET  
GR FLOOR, Kolkata, West Bengal, India, 700016

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of Complex Trading Co Limited having CIN: L01409WB1981PLC033261 and having registered office at 119 PARK STREET, GR FLOOR, Kolkata, West Bengal, India, 700016 (hereinafter referred to as 'the Company'), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub-clause 10(i) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the verifications (including Directors Identification Number ('DIN') status at the portal ([www.mca.gov.in](http://www.mca.gov.in)) as considered necessary and explanations furnished to us by the Company & its officers, we hereby certify that none of the Directors on the Board of the Company as stated below for the financial year ended March 31, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs ('MCA'), or any such other Statutory Authority.

The Independent Directors of the Company have not registered their names in the Independent Director Data Bank as required under Section 150(1) of the Companies Act, 2013, and Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014, require every Independent Director to register their name in the Data Bank maintained by the Indian Institute of Corporate Affairs (IICA).

| SL No | Name of the Director    | DIN      | Date of Appointment in Company |
|-------|-------------------------|----------|--------------------------------|
| 1.    | NEHAL MIHIR CHHEDA      | 02113556 | 22/04/2008                     |
| 2.    | SHAKHA KHANDELWAL       | 10222456 | 17/07/2023                     |
| 3.    | ASHOK KUMAR VERMA       | 10219662 | 17/07/2023                     |
| 4.    | KRISHNA KANT KHANDELWAL | 10222450 | 17/07/2023                     |
| 5.    | AVINASH SINGH CHAUHAN   | 10648353 | 06/06/2024                     |

Ensuring the eligibility for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future

# MEENA NAIDU & ASSOCIATES

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## Company Secretaries

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viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For Meena Naidu & Associates  
Company Secretaries  
FRN: S2022CG465700  
Peer Review Certificate No. 4660/2023



MEENA NAIDU  
Mem No : A28193  
COP NO :23853

**Date :13.05.2026**

**Place: Bhilai**

**UDIN:** A028193H000316492

SMITA JAIN & Co.  
CHARTERED ACCOUNTANT

17/17, Nehru Nagar (E)  
Near Karma Vidyalaya  
Bhilai 490020  
Mob .No.-98271-18506  
Ph .No. 0788 4904819

## INDEPENDENT AUDITORS' REPORT

To,  
The Members,  
**COMPLEX TRADING COMPANY LIMITED**  
KOLKATA

### Report on the Financial Statements

We have audited the accompanying financial statements of **COMPLEX TRADING COMPANY LIMITED** ("the company"), which comprise the Balance Sheet as at 31 March 2026, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.


An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give true and fair view, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

### **Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Company as at 31<sup>st</sup> March 2026, its profit/loss and its cash flows for the year ended on that date.

### **Report on other Legal and Regulatory Requirements**

1. Requirements of the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, are not applicable.
2. As required by section 143(3) of the Act, we report that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
  - c) the Balance Sheet, the Statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account.
  - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
  - e) On the basis of written representations received from the directors as on 31 March, 2026, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2026 from being appointed as a director in terms of Section 164(2) of the Act.



f) In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:

i. The Company does not have any pending litigations which would impact its financial position

ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.

iii. There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.

Place: Bhilai  
Date: 13/05/2026



For, SMITA JAIN & CO.  
Chartered Accountants  
FRN 013327C

(SMITA THAKUR)  
Proprietor  
M. No.: 403438  
Bhilai

UDIN : 26403438ZGFGPH5575

## NOTE 14 NOTES ON ACCOUNTS

### 1. Significant Accounting Policies:

#### Basis of preparation:

The financial statements of the Company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). These financial statements have been prepared to comply in all material respects with the Accounting Standards notified by Companies (Accounting Standards) Rules, 2006, (as amended) and the relevant provisions of the Companies Act, 1956/2013. The financial statements have been prepared under the historical cost convention on an accrual basis and going concern basis. The accounting policies have been consistently applied by the company are consistent with those used in the previous year.

#### Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

### 2. Tangible Fixed Assets:

- Fixed assets are stated at cost less accumulated depreciation and impairment losses if any. Cost comprises the purchase price and directly attributable cost of bringing the asset to its working condition for its intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.
- Borrowing costs relating to acquisition of tangible assets which takes substantial period of time to get ready for its intended use are also included to the extent they relate to the period till such assets are ready to be put to use. Assets under installation or under construction as at the Balance Sheet date are shown as Capital Work in Progress.

### 3. Intangible Fixed Assets:

Intangible assets are recognized when it is probable that the future economic benefits that are attributable to the asset will flow to the enterprise and the cost of the asset can be measured reliably.

### 4. Impairment of Assets:

- The carrying amounts of assets are reviewed at each balance sheet date if there is any indication of impairment based on internal / external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the asset's net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time



value of money and risks specific to the asset. Net selling price is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal.

- After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

#### 5. Depreciation and Amortisation:

Depreciation on the fixed assets is provided under straight-line method as per the rates prescribed in Schedule XIV to the Companies Act, 1956 or at rates permissible under applicable local laws so as to charge off the cost of assets to the Statement of Profit and Loss over their estimated useful life, except on the following categories of assets:

- (i) Assets costing up to ` Rs5, 000/- are fully depreciated in the year of acquisition.
- (ii) Leasehold land and leasehold improvements are amortised over the primary period of lease.
- (iii) Intangible assets are amortised over their useful life of 5 years.

#### 6. Investments:

- Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments.
- On initial recognition, all investments are measured at cost. The cost comprises the purchase price and directly attributable acquisition charges such as brokerage, fees and duties. If an investment is acquired, or partly acquired by the issue of shares or the other securities, the acquisition cost is the fair value of securities issued. If an investment is acquired in exchange for another asset, the acquisition is determined by reference to the fair value of the asset given up or by reference to the fair value of the investment acquired, whichever is more clearly evident.
- Current investments are carried at the lower of cost and fair value determined on an individual investment basis. Long- term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the long term investments.
- On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

#### 7. Employee Benefits:

Employee benefits include provident fund, employee state insurance scheme, gratuity fund and Compensated absences.

#### 8. Inventories:

Stock in trade, stores and spares are valued at the lower of the cost or net realizable value. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale. Cost of



stock in trade procured for specific projects is assigned by specific identification of individual costs of each item. Costs of stock in trade, that are interchangeable and not specific to any project is determined using the weighted average cost formula. Cost of stores and spare parts is determined using weighted average cost.

#### **9. Borrowing Costs:**

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur. Borrowing costs consist of interest, exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost and other costs that an entity incurs in connection with the borrowing of funds.

#### **10. Revenue Recognition:**

##### **Revenue from Operations**

- Sale and operating income includes sale of products, services, profit from partnership firms, income from job work services, export incentives, etc.
- Sale of goods are recognised, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer. Sales include excise duty but exclude sales tax and value added tax.
- Sale of services are recognised when services are rendered and related costs are incurred.
- Profit from partnership firms which are in the same line of operation is considered as operating Income.
- Revenue from job work services is recognised based on the services rendered in accordance with the terms of contracts.
- Export benefit are accounted for in the year of exports based on eligibility and when there is no uncertainty in receiving the same.

##### **Other income**

- Interest income is recognised on time proportion basis taking into account the amount outstanding and the rate applicable.
- Dividend income is recognised when right to receive is established.
- Rent income is booked as per terms of contracts.

#### **11. Taxation:**

Tax expense comprises current and deferred tax. Current income tax expense comprises taxes on income from operations in India and in foreign jurisdictions. Income tax payable in India is determined in accordance with the provisions of the Income Tax Act, 1961 and tax



expense relating to overseas operations is determined in accordance with tax laws applicable in countries where such operations are domiciled.

- Deferred tax expense or benefit is recognized on timing differences being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods.
- Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. Deferred income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit and loss. Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred tax assets and deferred tax liabilities relate to the taxes on income levied by the same governing taxation laws
- Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the Company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits. In the situations where the Company is entitled to a tax holiday under the Income realized against future taxable profits. In the situations where the Company is entitled to a tax holiday under the Income tax Act, 1961 enacted in India, no deferred tax (asset or liability) is recognized in respect of timing differences which reverse during the tax holiday period, to the extent the Company's gross total income is subject to the deduction during the tax holiday period. Deferred tax in respect of timing differences which reverse after the tax holiday period is recognized in the year in which the timing differences originate.
- At each balance sheet date the Company re-assesses recognized and unrecognized deferred tax assets. The Company writes-down the carrying amount of a deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which the deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available. The Company recognizes unrecognized deferred tax assets to the extent that it has become reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which such deferred tax assets can be realized:
- **Minimum Alternative tax (MAT) credit** is recognized as an asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period. In the year in which the MAT Credit becomes eligible to be recognized as an asset in accordance with the recommendations contained in guidance note issued by the Institute of Chartered Accountants of India, the said asset is created by way of a credit to the statement of profit and loss and shown as MAT Credit Entitlement. The Company reviews the MAT Credit Entitlement at each balance sheet date and writes down the carrying amount of the MAT Credit Entitlement to the extent there is no longer convincing evidence to the effect that Company will pay normal income tax during the specified period.



## 12. Earnings per share:

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

## 13. Provisions:

A provision is recognized when there exists a present obligation as a result of past events and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to present value and are determined based on best estimates required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

## 14. Contingent liabilities:

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed only by the occurrence or non occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably, the Company does not recognize a contingent liability but discloses its existence in the financial statements.

## 15. Cash and cash equivalent:

Cash and cash equivalents for the purposes of cash flow statement comprise cash at bank and in hand and short term deposits with banks with an original maturity of three months or less.

## 16. INFORMATION ON RELATED PARTY TRANSACTION AS ON 31.03.2025

### Related party and their

#### a) relationship

Associates :            Simplex Engg. & Fdry. Works Pvt Ltd  
                                 Sim Processors Private Limited

#### b) Nature of transaction

#### Associates

|                         |                    |
|-------------------------|--------------------|
| Other Income            | 45,090<br>(43617)  |
| Non Current Investments | 40,000<br>(40,000) |



Long term loans &  
Advances

5,41,578  
(500997)

Figures in Brackets indicate Previous years corresponding figures

Place: Bhilai  
Date: 13/05/2026



For, SMITA JAIN & CO.  
Chartered Accountants  
FRN 013327C

A handwritten signature in blue ink, appearing to read "Smita Thakur".

(SMITA THAKUR)  
Proprietor  
M. No.: 403438  
Bhilai

UDIN : 26403438ZGFGPH5575

**COMPLEX TRADING COMPANY LIMITED**

Statement of Cash Flows

For the Years Ending March 31, 2025 and March 31, 2026

Rs(In thousands)

|   | 2026           | 2025          |
|---|----------------|---------------|
| <b>Cash Flows from Operating Activities</b>                     |                |               |
| Net Income  | -522.43        | 126.65        |
| <b>Add: Expenses Not Requiring Cash:</b>                        |                |               |
| Depreciation  | 62.75          | 113.73        |
| Income Tax  |                |               |
| Other   |                |               |
| Deferred Tax  | 26.02          | 8.39          |
|   | <u>88.77</u>   | <u>122.12</u> |
| <b>Add:- Decrease in Current Assets :-</b>                      |                |               |
| Trade receivables   |                |               |
| Short-term loans and advances                                   |                |               |
| Long-term loans and advances                                    | -40.58         | 61.04         |
|   | <u>-40.58</u>  | <u>61.04</u>  |
| <b>Less :- Increase in Current Assets :-</b>                    |                |               |
| Inventories   |                |               |
| Short-term loans and advances                                   |                |               |
| Trade receivable  |                |               |
| Earlier Year Tax Payment  | 23.08          | 7.65          |
| Other current assets  | .18            | -2.99         |
|   | <u>23.26</u>   | <u>4.66</u>   |
| <b>Add:- Increase in Current Liability :</b>                    |                |               |
| Short Term Borrowings   |                |               |
| Trade payables  | -32.40         | 25.90         |
| Other current liabilities                                       |                |               |
| Short-term provisions   | 2.40           | -14.40        |
|   | <u>-30.00</u>  | <u>11.50</u>  |
| <b>Less:- Decrease in Current Liabilities-</b>                  |                |               |
| Trade payables  |                |               |
| Short Term Provision  |                |               |
| Other current liabilities                                       |                |               |
| <b>Net Cash from Operating Activities</b>                       | <u>-527.50</u> | <u>316.65</u> |
| <b>Cash Flows from Investing Activities</b>                     |                |               |
| Add:- Sale of Fixed Assets                                      | .00            | 148.83        |
| Less:- Purchase of New Equipment                                |                |               |
| Less:- Investments Increased                                    |                |               |
| <b>Net Cash Used for Investing Activities</b>                   | <u>.00</u>     | <u>148.83</u> |
| Add Share Capital   |                |               |
| Add Long-term borrowings  |                |               |
| Less:- Long-term borrowings                                     |                |               |
| <b>Net Cash from Financing Activities</b>                       | <u>.00</u>     | <u>.00</u>    |
| <b>NET INCREASE/(DECREASE) IN CASH</b>                          | <u>-527.50</u> | <u>465.49</u> |
| <b>CASH, &amp; CASH EQUIVALENT AT THE BEGINNING OF YEAR</b>     | <u>582.17</u>  | <u>116.68</u> |
| <b>CASH, &amp; CASH EQUIVALENT AT THE END OF YEAR</b>           | <u>54.66</u>   | <u>582.16</u> |
| See accompanying notes forming part of the financial statement: | <u>.00</u>     | <u>.00</u>    |
| In terms of our report attached.                                |                |               |

FOR, COMPLEX TRADING CO LIMITED

*Khandelwal*

KRISHNAKANT KHANDELWAL  
DIRECTOR (DIN 10222450)

*Jyoti*  
JYOTI JACTANI  
COMPANY SECRETARY

Place: BHILAI  
Date: 13/05/2026

*Chheda*

NEHAL M CHHEDA  
DIRECTOR (DIN 02113556)

NEHAL M CHHEDA  
CFO (DIN 02113556)

For, SMITA JAIN & CO.  
Chartered Accountants  
FRN 013327C



*Thakur*  
SMITA THAKUR  
Proprietor  
(M. NO. 403438)

UDIN: 26403438ZGFGPH5575

**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 | Figures as at the end of previous reporting Period |
|--|----------|---|--|
|  |          | Rs in (thousands)                                 | Rs in (thousands)                                  |
| <b>A EQUITY AND LIABILITIES</b>  |          |   |  |
| <b>.00 Shareholders' funds</b>   |          |   |  |
| (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  |
| <b>.00 Share application money pending allotments</b>                    |          | .00   | .00  |
| <b>.00 Non-current liabilities</b>                                       |          |   |  |
| (a) Long-term borrowings   |          |   |  |
| (b) Deferred tax liabilities (net)                                       |          | .00   | .00  |
| (c) Other Long Term Liabilities  |          | .00   |  |
| (d) Long term provision  |          | .00   |  |
| <b>.00 Current liabilities</b>   |          |   |  |
| (a) Short Term Borrowings  |          |   |  |
| <b>(b) Trade payables</b>  | 3        |   |  |
| (A) total outstanding dues of micro enterprises and small enterprises    |          |   |  |
| (B) total outstanding dues of Creditors other than micro enterprises and |          | .00   | 32.40  |
| (c) Other current liabilities  |          |   |  |
| (d) Short-term provisions  | 4        | 11.50   | 9.10   |
| <b>TOTAL</b>   |          | <b>1,230.77</b>                                   | <b>1,806.28</b>                                    |
| <b>B ASSETS</b>  |          |   |  |
| <b>.00 Non-current assets</b>  |          |   |  |
| <b>(ε (i) Property, Plant and Equipment</b>                              | 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   |          |   |  |
| <b>.00 Current assets</b>  |          |   |  |
| (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   |
| <b>TOTAL</b>   |          | <b>1,230.77</b>                                   | <b>1,806.28</b>                                    |


See accompanying notes forming part of the financial statements  
In terms of our report attached.

FOR, COMPLEX TRADING CO LIMITED

  
KRISHNAKANT KHANDELWAL  
DIRECTOR (DIN 10222450)

  
JYOTI JAGYANI  
COMPANY SECRETARY  
Place: BHILAI  
Date: 13/05/2026

  
NEHAL M CHHEDA  
CFO (DIN 02113556)

  
NEHAL M CHHEDA  
DIRECTOR (DIN 02113556)



For, SMITA JAIN & CO.  
Chartered Accountants  
FRN 013327C

SMITA THAKUR  
Proprietor  
(M. NO. 403438)  
UDIN: 26403438ZGFGPH5575

**COMPLEX TRADING COMPANY LIMITED**

CIN L01409WB1981PLC033261


119 PARK STREET GROUND FLOOR KOLKATA

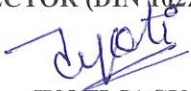
**STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2026**

| 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  |

See accompanying notes forming part of the financial statements  
In terms of our report attached.

FOR, COMPLEX TRADING CO LIMITED

  
KRISHNAKANT KHANDELWAL  
DIRECTOR (DIN 10222450)

  
JYOTI JAGYANI  
COMPANY SECRETARY

Place: BHILAI  
Date: 13/05/2026

  
NEHAL M CHHEDA  
DIRECTOR (DIN 02113556)

  
NEHAL M CHHEDA  
CFO (DIN 02113556)

For, SMITA JAIN & CO.  
Chartered Accountants  
FRN 013327C



SMITA THAKUR  
Proprietor  
(M. NO. 403438)  
DIN: 26403438ZGFGPH5575

**COMPLEX TRADING COMPANY LIMITED**  
**NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET**

Note -1. SHARE CAPITAL

Rs in (thousands)

| Particulars  | Figures as at the end of current reporting |                 | Figures as at the end of previous reporting |                 |
|--|--|-----------------|---|-----------------|
|  | Number of shares                           | Rs.             | Number of shares                            | Rs.             |
| (a) Authorised<br>500000 Equity shares of Rs.10/- each<br>with voting rights                   | 500.00                                     | 5,000.00        | 500.00                                      | 5,000.00        |
| (b) Issued, Subscribed and Paid up<br>393670 Equity shares of Rs.10 each<br>with voting rights | 393.67                                     | 3,936.70        | 393.67                                      | 3,936.70        |
| <b>Total</b>   | <b>393.67</b>                              | <b>3,936.70</b> | <b>393.67</b>                               | <b>3,936.70</b> |
| <b>List of Shareholders holding more than 5% share capital</b>                                 |  |                 |   |                 |
| Name of Shareholders   | No. of Shares                              | %               | Value/Share                                 | Total Value     |
| not applicable   |  |                 |   |                 |
| <b>TOTAL</b>   | <b>.00</b>                                 | <b>.00</b>      |   | <b>.00</b>      |

**NOTE 1A. SHARES HELD BY PROMOTERS**

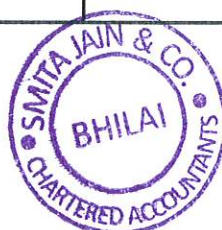
| Current Reporting Period |                 |              |                   |                          |
|--------------------------|-----------------|--------------|-------------------|--------------------------|
| Sr No.                   | Promoter's Name | No of shares | % of total shares | % Change during the year |
|                          | Nehal Shah      | 800          | 0.203215891       |                          |
|                          | Ravi Shah       | 7600         | 1.930550969       |                          |

| Previous reporting Period |                 |              |                   |                          |
|---------------------------|-----------------|--------------|-------------------|--------------------------|
| Sr No.                    | Promoter's Name | No of shares | % of total shares | % Change during the year |
|                           | Nehal Shah      | 800          | 0.203215891       |                          |
|                           | Ravi Shah       | 7600         | 1.930550969       |                          |

**NOTE- 1B. STATEMENTS OF CHANGES IN EQUITY**

| Current Reporting Period                                 |   |   |  |  |
|--|---|---|--|--|
| Balance at the beginning of the current reporting period | Changes in Equity Share Capital due to prior period error | Related Balance at the beginning of the current | Changes in Equity Share Capital during | Balance at the end of the current reporting period |
| 3,936.70   | nil   |   |  | 3,936.70   |

| Previous reporting Period                                 |   |   |  |   |
|---|---|---|--|---|
| Balance at the beginning of the previous reporting period | Changes in Equity Share Capital due to prior period error | Related Balance at the beginning of the previous reporting period | Changes in Equity Share Capital during the previous year | Balance at the end of the previous reporting period |
| 3,936.70  | nil   |   |  | 3,936.70  |



*(Handwritten Signature)*

**COMPLEX TRADING COMPANY LIMITED**  
**NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET**  
**Note 2 RESERVES AND SURPLUS** Rs in (thousands)

| Particulars  | Figures as at the end<br>of current reporting<br>period | Figures as at the end<br>of previous<br>reporting Period |
|--|---|--|
|  | Rs.   | Rs.  |
| <b>(A) Securities premium account</b>                              |   |  |
| Opening balance  | .00   | .00  |
| Closing balance  | .00   | .00  |
| <b>(B) Surplus / (Deficit) in Statement of<br/>Profit and Loss</b> |   |  |
| Opening balance  | -2,171.92   | -2,290.92  |
| Add: Profit / (Loss) for the year                                  | -522.43   | 126.65   |
| Add: Addition During the year                                      |   |  |
| Less:- Earlier Income Tax Demand                                   | 23.08   | 7.65   |
| <b>Closing balance</b>   | <b>-2,717.43</b>  | <b>-2,171.92</b>   |
| <b>Total</b>   | <b>-2,717.43</b>  | <b>-2,171.92</b>   |

**Note 4 SHORT TERM PROVISIONS**

| Particulars                             | Figures as at the end<br>of current reporting<br>period | Figures as at the end<br>of previous<br>reporting Period |
|---|---|--|
|   | Rs.   | Rs.  |
| <b>(a) Statutory Dues</b>               |   |  |
| <b>(b) Provision - for TAX</b>          |   |  |
| Provision for Income Tax(Prior Years)   |   |  |
| Provision for Income Tax(Current Years) | .00   | .00  |
| <b>(c) Provision - Others</b>           |   |  |
| TDS Payable                             | 4.00  | 1.60   |
| Salary Payable                          | .00   | .00  |
| Audit Fees Payable                      | 7.50  | 7.50   |
| <b>Total</b>                            | <b>11.50</b>  | <b>9.10</b>  |

See accompanying notes forming part of the financial statements  
In terms of our report attached.



A handwritten signature in blue ink, appearing to be "Smita Jain".

Note 3 TRADE PAYABLES

Rs in (thousands)

Figures For the Current Reporting Period

| Particulars       | Outstanding for following periods from due date of payment |            |            |                   | Total      |
|-------------------|--|------------|------------|-------------------|------------|
|                   | Less than 1 Year   | 1-2 Years  | 2-3 Years  | More than 3 Years |            |
| MSME              | .00  | .00        | .00        | .00               | .00        |
| Others            | .00  | .00        | .00        | .00               | .00        |
| Dispute dues-MSME | .00  | .00        | .00        | .00               | .00        |
| Dispute dues      | .00  | .00        | .00        | .00               | .00        |
| Others            | .00  | .00        | .00        | .00               | .00        |
| <b>Total</b>      | <b>.00</b>   | <b>.00</b> | <b>.00</b> | <b>.00</b>        | <b>.00</b> |

Figures For Previous Reporting Period

| Particulars       | Outstanding for following periods from due date of payment |            |            |                   | Total        |
|-------------------|--|------------|------------|-------------------|--------------|
|                   | Less than 1 Year   | 1-2 Years  | 2-3 Years  | More than 3 Years |              |
| MSME              | 32.40  | .00        | .00        | .00               | 32.40        |
| Others            | .00  | .00        | .00        | .00               | .00          |
| Dispute dues-MSME | .00  | .00        | .00        | .00               | .00          |
| Dispute dues      | .00  | .00        | .00        | .00               | .00          |
| Others            | .00  | .00        | .00        | .00               | .00          |
| <b>Total</b>      | <b>32.40</b>   | <b>.00</b> | <b>.00</b> | <b>.00</b>        | <b>32.40</b> |



A handwritten signature in blue ink, appearing to be "Smita Jain".

Note - 5

COMPLEX TRADING COMPANY LIMITED

STATEMENT OF FIXED ASSETS, AS ON 31ST MARCH 2026

Rs (thousands)

| PARTICULARS           | G R O S S ----- B L O C K |                                   |                               |                         | DEPRECIATION       |                     |                 | N E T -- B L O C K  |                     |                     |
|-----------------------|---------------------------|-----------------------------------|-------------------------------|-------------------------|--------------------|---------------------|-----------------|---------------------|---------------------|---------------------|
|                       | AS ON<br>01.04.2025       | ADDITIONS<br>Before<br>30.09.2025 | ADDITIONS<br>After 30.09.2025 | SALE<br>during the year | AS ON<br>31.3.2026 | UP TO<br>01.04.2025 | FOR THE<br>YEAR | AS ON<br>31.03.2025 | AS ON<br>31.03.2026 | AS ON<br>31.03.2025 |
| Furniture And Fixture | 614.13                    | .00                               | .00                           | .00                     | 614.13             | 586.42              | 7.15            | 593.57              | 20.56               | 27.71               |
| Office Equipment      | 6.50                      | .00                               | .00                           | .00                     | 6.50               | 6.50                | .00             | 6.50                | .00                 | .00                 |
| Vehicle               | 3,283.55                  | .00                               | .00                           | .00                     | 3,283.55           | 3,105.45            | 55.60           | 3,161.05            | 122.49              | 178.10              |
| <b>TOTAL</b>          | <b>3,904.18</b>           | <b>.00</b>                        | <b>.00</b>                    | <b>.00</b>              | <b>3,904.18</b>    | <b>3,698.37</b>     | <b>62.75</b>    | <b>3,761.12</b>     | <b>143.06</b>       | <b>205.81</b>       |
| PREVIOUS YEAR         |                           |                                   |                               |                         |                    |                     |                 |                     |                     |                     |



**COMPLEX TRADING COMPANY LIMITED**

**Note 6 NON CURRENT INVESTMENTS**

Rs in (thousands)

| Particulars                          | Figures as at the end of current reporting period | Figures as at the end of previous reporting Period |
|--------------------------------------|---|--|
|                                      | Rs.   | Rs.  |
| Un- Quoted Equity Shares             |   |  |
| Sim Processors Pvt. Ltd.             | 40.00   | 40.00  |
| 400 Equity Shares of Rs. 100/- each. |   |  |
| <b>Total</b>                         | <b>40.00</b>                                      | <b>40.00</b>                                       |

**Note 7 LONG TERM LOANS AND ADVANCES**

| Particulars                          | Figures as at the end of current reporting period | Figures as at the end of current reporting period |
|--------------------------------------|---|---|
|                                      | Rs.   | Rs.   |
| Simplex Engg & Foundry Works Pvt Ltd | 541.58  | 501.00  |
| <b>Total</b>                         | <b>541.58</b>                                     | <b>501.00</b>                                     |

**Note 8 CASH AND CASH EQUIVALENTS**

| Particulars              | Figures as at the end of current reporting period | Figures as at the end of previous reporting Period |
|--------------------------|---|--|
|                          | Rs.   | Rs.  |
| A) Cash In Hand          | 7.77  | 7.77   |
| <b>B) Bank Balance</b>   |   |  |
| Axis Bank Bhilai         | .00   | 24.93  |
| IDBI Park Street Kolkata | .00   | .00  |
| IDFC Bank Bhilai         | 46.89   | 549.47   |
| <b>Total</b>             | <b>54.66</b>                                      | <b>582.17</b>                                      |

**Note 9 SHORT TERM LOANS AND ADVANCES**

| Particulars               | Figures as at the end of current reporting period | Figures as at the end of previous reporting Period |
|---------------------------|---|--|
|                           | Rs.   | Rs.  |
| Naaj Associates CS Raipur | 200.00  | 200.00   |
| <b>Total</b>              | <b>200.00</b>                                     | <b>200.00</b>                                      |

**Note 10 OTHER CURRENT ASSETS**

| Particulars    | Figures as at the end of current reporting period | Figures as at the end of previous reporting Period |
|----------------|---|--|
|                | Rs.   | Rs.  |
| TDS Receivable | 4.51  | 4.33   |
| <b>Total</b>   | <b>4.51</b>                                       | <b>4.33</b>  |



A handwritten signature in blue ink, appearing to be "Smita Jain".

| Note 11 OTHER INCOME                     |  | Rs in (thousands)                         |  |
|--|--|---|--|
| Particulars                              | Figures for the current reporting period | Figures for the previous reporting period |  |
|  | Rs.                                      | Rs.                                       |  |
| Other Income                             | 45,090.00                                | 43,617.00                                 |  |
| Profit on sale of Asset                  | -  | 5,51,166.00                               |  |
| <b>Total</b>                             | <b>45,090.00</b>                         | <b>5,94,783.00</b>                        |  |
| <b>Note 12 EMPLOYEE BENEFIT EXPENSES</b> |  |   |  |
| Particulars                              | Figures for the current reporting period | Figures for the previous reporting period |  |
|  | Rs.                                      | Rs.                                       |  |
| Salaries and wages                       | 1,00,000.00                              | 96,000.00                                 |  |
| <b>Total</b>                             | <b>1,00,000.00</b>                       | <b>96,000.00</b>                          |  |
| <b>Note 13 OTHER EXPENSES</b>            |  |   |  |
| Particulars                              | Figures for the current reporting period | Figures for the previous reporting period |  |
|  | Rs.                                      | Rs.                                       |  |
| <b>(A) DIRECT EXPENSES</b>               |  |   |  |
| <b>Total (A)</b>                         | -  | -   |  |
| <b>(B) INDIRECT EXPENSES</b>             |  |   |  |
| Amounts Written Off                      |  |   |  |
| Audit Fees                               | 7,500.00                                 | 7,500.00                                  |  |
| Consultancy Fees                         | 1,00,900.00                              | -   |  |
| Bank Commission                          | 24,571.11                                | 22,685.38                                 |  |
| Professional Charges                     | 1,05,000.00                              | 1,37,685.00                               |  |
| Filing fees                              | 14,630.00                                | 6,020.00                                  |  |
| Listing Fee                              | 47,200.00                                | 53,100.00                                 |  |
| Vehicle Running Exp.(Car)                | 7,867.00                                 | 16,021.00                                 |  |
| Misc. Expenses                           | 71,081.20                                | 7,000.00                                  |  |
| <b>Total (B)</b>                         | <b>3,78,749.31</b>                       | <b>2,50,011.38</b>                        |  |
| <b>Total (A+B)</b>                       | <b>3,78,749.00</b>                       | <b>2,50,011.38</b>                        |  |



ANNEXURE - A

**COMPLEX TRADING COMPANY LIMITED**

Particulars of Depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of asset as the case may be.

| SL. NO. | PARTICULARS                  | RATE OF DEP. | WDV as on 01.04.2025 | Addition during the year |                    | Deductions during the year | TOTAL AMOUNT    | Depreciation allowable | WDV as on 31.03.2026 |
|---------|------------------------------|--------------|----------------------|--------------------------|--------------------|----------------------------|-----------------|------------------------|----------------------|
|         |                              |              |                      | More than 180 days       | Less than 180 days |                            |                 |                        |                      |
| .00     | Furniture and Fixture        | .00          | 199.47               | .00                      | .00                | .00                        | 199.47          | 19.95                  | 179.52               |
| .00     | Vehicle                      | .00          | 952.52               | .00                      | .00                | .00                        | 952.52          | 142.88                 | 809.64               |
|         |                              |              |                      | .00                      | .00                | .00                        | .00             | .00                    | .00                  |
|         |                              |              |                      | .00                      | .00                | .00                        | .00             | .00                    | .00                  |
|         |                              |              |                      | .00                      | .00                | .00                        | .00             | .00                    | .00                  |
|         | <b>Current Year Total :-</b> |              | <b>1,151.99</b>      | <b>.00</b>               | <b>.00</b>         | <b>.00</b>                 | <b>1,151.99</b> | <b>162.83</b>          | <b>989.17</b>        |



COMPLEX TRADING COMPANY LIMITED  
CIN L01409WB1981PLC033261  
119 PARK STREET GROUND FLOOR KOLKATA

TRADE PAYABLE

**Figures For the Current Reporting Period**

Rs in (thousands)

| Particular               | Less than<br>1 Year | 1-2 Years | 2-3 Years | More than<br>3 Years | Total |
|--------------------------|---------------------|-----------|-----------|----------------------|-------|
| <b>MSME</b>              |                     |           |           |                      |       |
| D.Meena CS Bhilai        | .00                 |           |           |                      | .00   |
| Smita Jain And Co        | .00                 |           |           |                      | .00   |
| <b>Sub Total</b>         | .00                 | .00       | .00       | .00                  | .00   |
| <b>Others</b>            |                     |           |           |                      | .00   |
|                          |                     |           |           |                      | .00   |
| <b>Sub Total</b>         | .00                 | .00       | .00       | .00                  | .00   |
| <b>Dispute dues-MSME</b> |                     |           |           |                      | .00   |
|                          |                     |           |           |                      | .00   |
| <b>Sub Total</b>         | .00                 | .00       | .00       | .00                  | .00   |
| <b>Dispute dues</b>      |                     |           |           |                      | .00   |
|                          |                     |           |           |                      | .00   |
| <b>Sub Total</b>         | .00                 | .00       | .00       | .00                  | .00   |
| <b>Others</b>            |                     |           |           |                      | .00   |
|                          |                     |           |           |                      | .00   |
| <b>Sub Total</b>         | .00                 | .00       | .00       | .00                  | .00   |
| <b>TOTAL</b>             | .00                 | .00       | .00       | .00                  | .00   |



*[Handwritten signature]*

**Figures For the Previous Reporting Period**

| Particular               | Less than<br>1 Year | 1-2 Years | 2-3 Years | More than<br>3 Years | Total |
|--------------------------|---------------------|-----------|-----------|----------------------|-------|
| <b>MSME</b>              |                     |           |           |                      |       |
| D.Meena CS Bhilai        | 14.90               |           |           |                      | 14.90 |
| Smita Jain And Co        | 17.50               |           |           |                      | 17.50 |
|                          |                     |           |           |                      | .00   |
| Sub Total                | 32.40               | .00       | .00       | .00                  | 32.40 |
| <b>Others</b>            |                     |           |           |                      | .00   |
|                          |                     |           |           |                      | .00   |
|                          |                     |           |           |                      | .00   |
| Sub Total                | .00                 | .00       | .00       | .00                  | .00   |
| <b>Dispute dues-MSME</b> |                     |           |           |                      | .00   |
|                          |                     |           |           |                      | .00   |
|                          |                     |           |           |                      | .00   |
| Sub Total                | .00                 | .00       | .00       | .00                  | .00   |
| <b>Dispute dues</b>      |                     |           |           |                      | .00   |
|                          |                     |           |           |                      | .00   |
|                          |                     |           |           |                      | .00   |
| Sub Total                | .00                 | .00       | .00       | .00                  | .00   |
| <b>Others</b>            |                     |           |           |                      | .00   |
|                          |                     |           |           |                      | .00   |
|                          |                     |           |           |                      | .00   |
| Sub Total                | .00                 | .00       | .00       | .00                  | .00   |
| <b>TOTAL</b>             |                     |           |           |                      | .00   |



**Note 12 TRADE RECEIVABLES**  
**Figures For the Current Reporting Period**

| Particulars                                       | Outstanding for following periods from due date of |                |           |           |                   | Total |
|---|--|----------------|-----------|-----------|-------------------|-------|
|   | Less than 6 Months                                 | 6 Months 1Year | 1-2 Years | 2-3 Years | More than 3 Years |       |
| Undisputed Trade Receivables- Considered Goods    | .00  | .00            | .00       | .00       | .00               | .00   |
|   |  |                |           |           |                   | .00   |
|   |  |                |           |           |                   | .00   |
| Sub Total   | .00  | .00            | .00       | .00       | .00               | .00   |
| Undisputed Trade Receivables- Considered Doubtful | .00  | .00            | .00       | .00       | .00               | .00   |
|   |  |                |           |           |                   | .00   |
|   |  |                |           |           |                   | .00   |
| Sub Total   | .00  | .00            | .00       | .00       | .00               | .00   |
| Disputed Trade Receivables- Considered Goods      | .00  | .00            | .00       | .00       | .00               | .00   |
|   |  |                |           |           |                   | .00   |
|   |  |                |           |           |                   | .00   |
| Sub Total   | .00  | .00            | .00       | .00       | .00               | .00   |
| Disputed Trade Receivables- Considered Doubtful   | .00  | .00            | .00       | .00       | .00               | .00   |
|   |  |                |           |           |                   | .00   |
|   |  |                |           |           |                   | .00   |
| Sub Total   | .00  | .00            | .00       | .00       | .00               | .00   |
| Others  |  |                |           |           |                   | .00   |
|   |  |                |           |           |                   | .00   |
|   |  |                |           |           |                   | .00   |
| Sub Total   | .00  | .00            | .00       | .00       | .00               | .00   |



Figures For the Previous Reporting Period

| Particulars                                       | Outstanding for following periods from due date of |                |           |           |                   | Total |
|---|--|----------------|-----------|-----------|-------------------|-------|
|   | Less than 6 Months                                 | 6 Months 1Year | 1-2 Years | 2-3 Years | More than 3 Years |       |
| Undisputed Trade Receivables- Considered Goods    | .00  | .00            | .00       | .00       | .00               | .00   |
|   |  |                |           |           |                   | .00   |
|   |  |                |           |           |                   | .00   |
| Sub Total   | .00  | .00            | .00       | .00       | .00               | .00   |
| Undisputed Trade Receivables- Considered Doubtful | .00  | .00            | .00       | .00       | .00               | .00   |
|   |  |                |           |           |                   | .00   |
|   |  |                |           |           |                   | .00   |
| Sub Total   | .00  | .00            | .00       | .00       | .00               | .00   |
| Disputed Trade Receivables- Considered Goods      | .00  | .00            | .00       | .00       | .00               | .00   |
|   |  |                |           |           |                   | .00   |
|   |  |                |           |           |                   | .00   |
| Sub Total   | .00  | .00            | .00       | .00       | .00               | .00   |
| Disputed Trade Receivables- Considered Doubtful   | .00  | .00            | .00       | .00       | .00               | .00   |
|   |  |                |           |           |                   | .00   |
|   |  |                |           |           |                   | .00   |
| Sub Total   | .00  | .00            | .00       | .00       | .00               | .00   |
| Others  |  |                |           |           |                   | .00   |
|   |  |                |           |           |                   | .00   |
|   |  |                |           |           |                   | .00   |
| Sub Total   | .00  | .00            | .00       | .00       | .00               | .00   |



*[Handwritten signature]*

**I Title deeds of immovable Property not held in name of the Company**

| Relevant line items in the Balance sheets | Descriptions of Item of property | Gross carrying Value | Title deeds of immovable Property not held in name of the Company | Whether title deed holder is a promotor, director or relative of Promotor' director or employee of promotors/ director | Property held since which date | Reason for not being held in the name of company |
|---|----------------------------------|----------------------|---|--|--------------------------------|--|
| NA  |                                  |                      |   |  |                                |  |

**II** Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017

**III** where Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:

(a) repayable on demand or

(b) without specifying any terms or period of repayment

| Type of Borrower | Amount of loan and Advance in the nature of Loan outstanding | Percentage to the total Loans and Advances in the nature of loans |
|------------------|--|---|
| Promotors        |  |   |
| Directors        |  |   |
| KMPs             |  |   |
| Related Parties  | 541578   | 100   |

**IV Capital Work In Progress (CWIP)**

(a) For Capital-work-in progress, following ageing schedule shall be given

| CWIP                           | Amount in CWIP for a period of |           |           |                   | Total |
|--------------------------------|--------------------------------|-----------|-----------|-------------------|-------|
|                                | Less than 1 year               | 1-2 years | 2-3 Years | More than 3 years |       |
| Projects in progress           |                                |           |           |                   |       |
| Projects temporarily suspended |                                |           |           |                   |       |

(b) For capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan, following

| CWIP      | To be Completed in |           |           |                   | Total |
|-----------|--------------------|-----------|-----------|-------------------|-------|
|           | Less than 1 year   | 1-2 years | 2-3 Years | More than 3 years |       |
| Project 1 |                    |           |           |                   |       |
| Project 2 |                    |           |           |                   |       |

**V Intangible assets under development:**

(a) For Intangible assets under development

| Intangible Assets under Development | Amount in CWIP for a period of |           |           |                   | Total |
|-------------------------------------|--------------------------------|-----------|-----------|-------------------|-------|
|                                     | Less than 1 year               | 1-2 years | 2-3 Years | More than 3 years |       |
| Project 1                           |                                |           |           |                   |       |
| Project 2                           |                                |           |           |                   |       |

(b) Intangible assets under development completion schedule

| Intangible Assets under Development | To be Completed in |           |           |                   | Total |
|-------------------------------------|--------------------|-----------|-----------|-------------------|-------|
|                                     | Less than 1 year   | 1-2 years | 2-3 Years | More than 3 years |       |
| Project 1                           |                    |           |           |                   |       |
| Project 2                           |                    |           |           |                   |       |



*[Handwritten Signature]*

## VI Details of Benami Property held

## VII Where the Company has borrowings from banks or financial institutions on the basis of current assets

- (a) whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts.
- (b) if not, summary of reconciliation and reasons of material discrepancies, if any to be adequately disclosed

## VIII Wilful Defaulter

- a. Date of declaration as wilful defaulter,
- b. Details of defaults (amount and nature of defaults),

## IX Relationship with Struck off Companies

Where the company has any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956, the Company shall disclose the following details:-

| Name of struck off Company | Nature of transactions with struck-off Company | Balance outstanding | Relationship with the Struck off company, if any, to be disclosed |
|----------------------------|--|---------------------|---|
|                            | Investments in securities                      |                     |   |
|                            | Receivables                                    |                     |   |
|                            | Payables                                       |                     |   |
|                            | Shares held by struck-off Company              |                     |   |
|                            | Other outstanding balances (to be specified)   |                     |   |

## x Registration of charges or satisfaction with Registrar of Companies

Where any charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period, details and reasons thereof shall be disclosed.

## XI Compliance with number of layers of companies

Where the company has not complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017,

the name and CIN of the companies beyond the specified layers and the relationship/extent of holding of the company in such downstream companies shall be disclosed.

## XI Ratios

| Ratios                           | Numerator  | Denominator                  | Current Reporting Period | Previous reporting period | % of Change |
|----------------------------------|--|------------------------------|--------------------------|---------------------------|-------------|
| Debt Equity Ratio                | Debt Capital   | Shareholder's Equity         | -                        | -                         | 0.00        |
| Debt Service coverage ratio      | EBITDA-CAPEX   | Debt Service (Int+Principal) | 0                        | 0                         | 0.00        |
| Return on Equity Ratio           | Profit for the year  | Average Shareholder's Equity | -0.43                    | 0.07                      | -0.50       |
| Inventory Turnover Ratio         | COGS   | Average Inventory            | -                        | -                         | 0.00        |
| Trade Receivables turnover ratio | Net Sales  | Average trade receivables    | -                        | -                         | 0.00        |
| Trade payables turnover ratio    | Total Purchases (Fuel Cost + Other Expenses+Closing Inventory-Opening Inventory) | Closing Trade Payables       | -                        | -                         | 0.00        |
| Net capital turnover ratio       | Sales  | Working capital (CA-CL)      | -                        | -                         | 0.00        |
| Net profit ratio                 | Net Profit   | Sales                        | -                        | -                         | 0.00        |
| Return on Capital employed       | Earnings before interest and tax   | Capital Employed             | -0.41                    | 0.08                      | -0.48       |
| Return on investment             | Net Profit   | Investment                   | -13.06                   | 3.17                      | -16.23      |

## XII Compliance with approved Scheme(s) of Arrangements

Where any Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013, the Company shall disclose that the effect of such Scheme of Arrangements have been accounted for in the books of account of the Company 'in accordance with the Scheme' and 'in accordance with accounting standards' and deviation in this regard shall be explained

## XIII Utilisation of Borrowed funds and share premium:

