

COMPLEX TRADING CO LTD

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

CIN:L01409WB1981PLC033261

Date: 09.11.2024

To,
The Calcutta Stock Exchange
Department of Corporate services,
7, Lyons Range, Dalhousie,
Kolkata – 700001, West Bengal

Ref: Scrip Code 13159

Sub: Outcome of Board Meeting held on 9th November, 2024.

Dear Sir,

This is to inform you that Board of Directors of the Company at its meeting held on 9th November, 2024 inter alia, have transacted the following:

- The Board of Directors has approved the unaudited financial results for the Quarter and Half year ended on 30th September, 2024. Pursuant to Regulation 30 & 33 read with Schedule III of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015, we are enclosing herewith the Unaudited Financial Results of the Company along with the Limited Review Report by Statutory Auditors on the Financial Results of the company for the Quarter and Half year ended on 30th September, 2024.

This is for your information and record.

Please acknowledge receipt.

Thanking you,

Yours Truly,

For, Complex Trading Co Ltd,



Krishan Kant Khandelwal
Managing Director
DIN: 10222450

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UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER, 2024

INR

Particulars	As at 30.09.2024	As at 31.03.2024 Audited
ASSETS		
(1) Non-current assets		
(a) Property, plant and equipment	2,55,830.23	4,68,377.81
(b) Capital work-in-progress		
(c) Investment properties		
(d) Other intangible assets		
(e) Financial assets		
(i) Investments	40,000.00	40,000.00
(ii) Other financial assets		
(f) Deferred tax assets (net)	2,81,363.00	2,81,363.00
(g) Other non-current assets	4,62,041.00	5,62,041.00
Sub-total Non-Current Assets	10,39,234.23	13,51,781.81
(2) Current-assets		
(a) Inventories		
(b) Financial assets		
(i) Trade Receivables		
(ii) Bank, Cash and cash equivalents	7,59,741.23	1,16,676.00
(iii) Bank balances other than (ii) above		
(c) Other current assets	2,07,318.00	2,07,318.00
Sub-total Current Assets	9,67,059.23	3,23,994.00
(3) Assets classified as discontinued operations		
Total Assets	20,06,293.46	16,75,775.81
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	39,36,700.00	39,36,700.00
(b) Other equity	(19,37,906.54)	(22,90,924.19)
(c) Equity Share Warrant		
Sub-total Equity	19,98,793.46	16,45,775.81
Liabilities		
(1) Non-current liabilities		
(a) Financial liabilities		
- Borrowings		
(b) Provisions		
(c) Other non-current liabilities		

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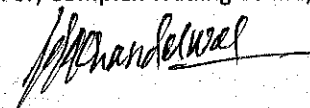
CIN:L01409WB1981PLC033261

Sub-total Non Current Liabilities		-
(2) Current liabilities		
(a) Financial liabilities		
(i) Borrowings		
(ii) Trade payables	7,500.00	6,500.00
and - total outstanding dues of micro enterprises small enterprises		
micro - total outstanding dues of creditors other than enterprises and small enterprises		
(iii) Other financial liabilities		
(b) Other current liabilities		
(c) Provisions		23,500.00
Sub-total Current Liabilities	7,500.00	30,000.00
(3) Liabilities classified as discontinued operations		-
Total Equity and Liabilities	20,06,293.46	16,75,775.81

NOTES:

1. The Financial Results of the Company for the Quarter and Half year ended on 30th September, 2024 have been reviewed by the Audit Committee at their respective meetings held on 9th Nov, 2024 and approved by the Board of Directors at their respective meetings held on 9th Nov, 2024.
2. The previous year/period have been regrouped/rearranged wherever found necessary.

For, Complex Trading Co Ltd,



Krishan Kant Khandelwal
Managing Director
DIN: 10222450

Date: 09.11.2024

Place: Bilai

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UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER 2024

	INR					
	Quarter Ended			Half Year Ended		Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
INCOME						
Revenue from operations						
Other Income		5,51,165.97		5,51,165.97		73,553.00
TOTAL REVENUE (I)		5,51,165.97		5,51,165.97		73,553.00
EXPENDITURE						
Cost of raw material and component consumed						
Job work contract						
Changes in inventories of work-in-progress, stock-in-trade and finished goods						
Employees benefit expense	24,000.00	24,000.00	24,000.00	48,000.00	48,000.00	96,000.00
Finance costs						
Depreciation and amortization expense	31,856.66	31,856.66	75,523.00	63,713.32	1,51,046.00	2,08,635.19
Other expenses	69,700.00	16,735.00	7,268.00	86,435.00	16,118.00	3,44,610.00
TOTAL EXPENDITURE (II)	1,25,556.66	72,591.66	1,06,791.00	1,98,148.32	2,15,164.00	6,49,245.19
Profit/(Loss) before exceptional items and tax from continuing operations	(1,25,556.66)	4,78,574.31	(1,06,791.00)	3,53,017.65	(2,15,164.00)	(5,75,692.19)
Exceptional items						
Profit/(Loss) before tax from continuing operations	(1,25,556.66)	4,78,574.31	(1,06,791.00)	3,53,017.65	(2,15,164.00)	(5,75,692.19)
Tax expenses						
Current tax						
Deferred Tax						
Total tax expenses						
Profit/(loss) for the year from continuing operations	(1,25,556.66)	4,78,574.31	(1,06,791.00)	3,53,017.65	(2,15,164.00)	(5,75,692.19)
Other Comprehensive Income/ (Expenses) for the						

Off : 65, Industrial Estate , Bhilai (Chhattisgarh) - 490026



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period net of taxes						
Total Comprehensive Income for the period Comprising Profit/(Loss) and Other Comprehensive Income for the period)	(1,25,556.66)	4,78,574.31	(1,06,791.00)	3,53,017.65	(2,15,164.00)	(5,75,692.19)
Paid-up Equity Share Capital	39,36,700.00	39,36,700.00	39,36,700.00	39,36,700.00	39,36,700.00	39,36,700.00
(Face value of shares shall be indicated)	10	10	10	10	10	10
Other Equity excluding revaluation reserves						
Earning per share of Continuing operations Rs. 10 each (not annualised)						
a) Basic	(0.32)	1.22	(0.27)	0.90	(0.55)	(1.46)
b) Diluted						
Earning per share of discontinuing operations Rs. 10 each (not annualised)						
a) Basic						
b) Diluted						
Earning per share of Continuing & discontinuing operations Rs. 10 each (not annualised)						
a) Basic						
b) Diluted						

Date: 09.11.2024
Place: Bhilai

BY ORDER OF THE BOARD
For, Complex Trading Co Ltd,



Krishan Kant Khandelwal
(Managing Director)
DIN: 10222450

Off : 65, Industrial Estate , Bhilai (Chhattisgarh) - 490026

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Unaudited Standalone Cash Flow Statement for the year ended 30th Sep, 2024

		Half year ended on 30.09.2024	Half year ended on 30.09.2023
			INR
Cash Flow from operating activities			
Profit/(loss) before tax from continuing operations		3,53,017.65	(2,15,164.00)
Non-cash adjustment to reconcile profit before tax to net cash flows			
Depreciation/amortization		63,713.32	1,51,046.00
Provision for Employee Benefits			
Profit from sale of assets			
Provision/Allowances for credit loss on debtors			
Finance Cost			
Interest Income			
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		4,16,730.97	(64,118.00)
Movements in working capital :			
Increase/(decrease) in trade payables		1,000.00	
Increase/(decrease) in other financial liabilities			
Increase/(decrease) in other current liabilities		(23,500.00)	24,000.00
Increase/(decrease) in Other non-current liabilities			
Decrease/(increase) in trade receivables			
Decrease/(increase) in inventories			
Decrease/(increase) in other non current assets		1,00,000.00	1,25,001.00
Decrease/(increase) in provisions			
Decrease/(increase) in other current assets			
Cash generated from/(used in) operations			
Direct taxes paid (net of refunds)			
Net Cash flow from/(used in) operating activities continuing operation		4,94,230.97	84,883.00
Net Cash flow from/(used in) operating activities discontinuing operation			
Net Cash flow from/(used in) operating activities	A	4,94,230.97	84,883.00
Cash flows from investing activities			
Purchase of PPE, including intangible assets, CWIP & net of capital creditors		1,48,834.26	
Proceeds from sale of investment properties			
Investments/advances in/to subsidiary company			
Changes in investments			

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Investment in bank deposits (having original maturity of more than three months)			
Interest received			
Net cash flow from/(used in) investing activities continuing operations		1,48,834.26	-
Net cash flow from/(used in) investing activities discontinuing operations			
Net cash flow from/(used in) investing activities	B	1,48,834.26	-
Cash flows from financing activities			
Proceeds from Share capital issued			
Proceeds/(Repayment) of long-term borrowings (net)			
Proceeds from short-term borrowings			
Interest paid			
Dividends paid on equity shares			
Tax on equity dividend paid			
Net cash flow from/(used in) financing activities continuing operations			
Net cash flow from/(used in) financing activities discontinuing operations			
Net cash flow from/(used in) financing activities	C		
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)		6,43,065.23	84,883.00
Cash and Cash Equivalents at the beginning of the year		1,16,676.00	1,22,284.00
Cash and Cash Equivalents at the end of the year		7,59,741.23	2,07,167.00
Components of cash and cash equivalents		7,59,741.23	2,07,167.00
Cash in hand		7,770.00	7,770.00
With banks- on current account		7,51,971.23	1,99,397.00
With banks- on deposit account			
The Statement of Cash Flow has been prepared using Indirect method as per Ind AS 7.			

Date: 09.11.2024
Place: Bhilai

BY ORDER OF THE BOARD
For, Complex Trading Co Ltd,



Krishan Kant Khandelwal
(Managing Director)
DIN: 10222450

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