

COMPLEX TRADING CO LTD

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

Date: 02.04.2025

To
The Secretary
Calcutta Stock Exchange Limited
7 Lyons Range Kolkala - 700001

Scrip Code: 13159

Sub: Exemption from filing Quarterly Compliance Report on Corporate Governance for the Quarter ended 31st March, 2025 as per Regulation 27(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

This is to inform you that Corporate Governance Report under Regulation 27(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable to our Company. Further, we would like to clarify that our Company is claiming exemption under Regulation 15(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as corporate governance provisions shall not apply to the listed entities having paid up equity share capital of not exceeding rupees 10 crores i.e. Rs. 39,36,700.00 and net worth not exceeding rupees 25 crores i.e. Rs. 16,45,775.81 as on the last day of previous financial year.

Hence, our Company is exempted under Regulation 27(2) of SEBI ((Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Reg 15(2) of SEBI ((Listing Obligations and Disclosure Requirements) Regulations, 2015. Therefore, it is not required to submit Corporate Governance report on Quarterly Basis. Further, Company shall comply with this regulation within 6 months from the date of applicability.

We request you to kindly take the same on your record.
Thanking you,

For, Complex Trading Co Limited

KRISHNA
KANT
KHANDELWAL
Date: 2025.04.02
17:08:56 +05'30'

Digitally signed by
KRISHNA KANT
KHANDELWAL

Krishna Kant
Khandelwal Director
DIN: 10222450

COMPLEX TRADING CO LTD

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

Date: 03.04.2025

To
The Secretary
Calcutta Stock Exchange Limited
7 Lyons Range Kolkala - 700001

Scrip Code: 13159

Subject: Non-Applicability of Annual Secretarial Compliance Report for the year ended 31st March, 2025.

Dear Sir/Mam,

Pursuant to the provisions of Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements), 2015 (as amended) read with SEBI Circulars and CSE Circular and notices issued thereunder regarding submission of Annual Secretarial Compliance Report. In this connection, we would like to confirm and submit that as per Regulation 15(2) (b) of SEBI (Listing Obligations and Disclosures Requirements), the compliance with Corporate Governance provisions as specified in Regulation 24A shall not apply in respect of:

- a. The listed entity having Paid-up Capital not exceeding Rs.10.00 Crore and Net worth not exceeding 25.00 Crore as on the last day of the previous financial year.
- b. The listed entity whose specified securities are listed on SME Exchange platform.

We hereby certify that; the paid-up Equity Share capital of **COMPLEX TRADING CO LTD.** is Rs. 39,36,700/- and Net Worth is Rs. 16,45,775.81/- as on 31st March 2024, as the company falls in the ambit of aforesaid exemption (a); Hence, we are not required to submit Annual Secretarial Compliance Report for the Financial Year ending March 31, 2025.

You are requested to kindly take the above information on record.

For, Complex Trading Co Limited

Digitally signed by
KRISHNA KANT
KHANDLWAL
Date: 2025.04.03
16:20:47 +05'30'

Krishna Kant
Khandelwal Director
DIN: 10222450

COMPLEX TRADING CO LTD

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

Date: 02.04.2025

To
The Secretary
Calcutta Stock Exchange Limited
7 Lyons Range Kolkata - 700001

Scrip Code: 13159

Sub: Quarterly statement of Investor Complaint - Reg 13(3)

We are giving below the Quarterly Statement of Investor Complaint pursuant to Regulation 13(3) of SEBI Listing Obligation & Disclosure requirements 2015 for the quarter ended 31st March, 2025:

Statement of Investor Complaint for the Quarter ended 31st March, 2025: -

Complaints pending at the beginning of the quarter (01.01.2025)	0
Complaints received during the quarter	0
Complaints disposed off during the quarter	0
Complaints lying unresolved at the end of the quarter (31.03.2025)	0

We request you to kindly take the same on your record.

Thanking you,

For, Complex Trading Co Limited

KRISHNA
KANT
KHANDELWAL
Digitally signed by
KRISHNA KANT
KHANDELWAL
Date: 2025.04.02
16:43:16 +05'30'

Krishna Kant Khandelwal
Director
DIN: 10222450

COMPLEX TRADING CO LTD

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

Date: 09.04.2025

To
The Secretary
Calcutta Stock Exchange Limited
7 Lyons Range Kolkata - 700001

Scrip Code: 13159

Sub: Submission of Yearly report ended 31st March, 2025.

Dear Sir/Madam,

With reference to the captioned subject please find enclosed herewith the following Report for the yearly ended 31st March, 2025.

- Certificate under Clause 40 (9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Year ended 31st March, 2025
-

Thanking you,

Yours Faithfully,

For, Complex Trading Co Limited

KRISHNA KANT Digitally signed by KRISHNA
KANT KHANDELWAL
KHANDELWAL Date: 2025.04.09 18:22:39
+05'30'

Krishna Kant Khandelwal
Director
DIN: 10222450

Company Secretaries * Trademark Agent

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

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

CERTIFICATE UNDER REGULATION 40(9) OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 FOR THE YEAR ENDED 31ST MARCH , 2025

I have examined all Share Transfer Deeds, Memorandum of Transfers, Registers, Records, files and other documents relating to COMPLEX TRADING CO LTD (the Company) maintained by the Company pertaining to transfer of equity shares of the Company for the period from 1st April, 2024 to 31st March, 2025 for the purpose of issuing a Certificate as per Regulation 40(9) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 and hereby certify that:

A) No requests for Transfer of Shares of the Company have been received during the period from 1st April, 2024 to 31st March, 2025.

B) No requests for exchange of duplicate certificates, transmission, name change, sub-division, consolidation, renewal, exchange or endorsement of calls/allotment monies have been received during the period from 1st April, 2024 to 31st March, 2025.

For, Meena Naidu & Associates

Meena Naidu
Practicing Company Secretary
Membership No: ACS-28193
COP No-23853
Peer Review Certificate no. 4660/2023
UDIN: **A028193G000069003**

Date : 09.04.2025

Place : Bhilai

COMPLEX TRADING CO LTD

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

Date: 15.05.2025

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 15th May, 2025.

Dear Sir,

This is to inform you that Board of Directors of the Company at its meeting held on 15th May, 2025 inter alia, have transacted the following:

1. The Board of Directors has approved the Audited financial results for the Quarter and year ended on 31ST March, 2025. Pursuant to Regulation 30 & 33 read with Schedule III of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015. The audit reports are submitted with unmodified opinion(s) and a declaration to that effect is enclosed.
2. The Board of Directors has approved the Board Report for the FY 2024-25.
3. Approved the appointment of M/s Meena Naidu & Associates, Company Secretaries as the Secretarial Auditor of the Company for a term of five consecutive financial years commencing from the Financial Year 2025-26 to 2029-30.

The details required to be disclosed under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) read with Part A of Schedule III to the Listing Regulations and SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, are enclosed herewith.

The meeting was commenced at 2 P.M and concluded at 2.30 P.M.

Yours Truly,

For, Complex Trading Co Ltd,

KRISHNA KANT Digitally signed by KRISHNA
KANT KHANDLWAL
KHANDLWAL Date: 2025.05.15 13:46:16
+05'30'

Krishan Kant Khandelwal
Managing Director
DIN: 10222450

COMPLEX TRADING CO LTD

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

AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH, 2025

	INR	
Particulars	As on 31.03.2025 Audited	As on 31.03.2024
ASSETS		
<u>(1) Non-current assets</u>		
(a) Property, plant and equipment	2,05,810.43	4,68,377.81
(b) Capital work-in-progress		
(c) Investment	40,000.00	40,000.00
(d) Other intangible assets		
(e) Financial assets		
(i) Investments		
(ii) Other financial assets		
(f) Deferred tax assets (net)	2,72,977.00	2,81,363.00
(g) Long Term Loans and Advances	5,00,997.00	5,62,041.00
Sub-total Non-Current Assets	10,19,784.43	13,51,781.81
<u>(2) Current-assets</u>		
(a) Inventories		
(b) Financial assets		
(i) Trade Receivables		
(ii) Bank, Cash and cash equivalents	5,82,165.00	1,16,676.00
(iii) Bank balances other than (ii) above		
(c) Short-term loans and advances	2,00,000.00	2,00,000.00
(d) Other current assets	4,329.00	7,318.00
Sub-total Current Assets	7,86,494.00	3,23,994.00
<u>(3) Assets classified as discontinued operations</u>		
Total Assets	18,06,278.44	16,75,775.81
EQUITY AND LIABILITIES		
<u>Equity</u>		
(a) Equity share capital	39,36,700.00	39,36,700.00
(b) Other equity	(21,71,921.56)	(22,90,924.19)
(c) Equity Share Warrant		
Sub-total Equity	17,64,778.44	16,45,775.81
<u>Liabilities</u>		
<u>(1) Non-current liabilities</u>		
(a) Financial liabilities		
- Borrowings		
(b) Provisions		
(c) Other non-current liabilities		
Sub-total Non-Current Liabilities		

COMPLEX TRADING CO LTD

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

CIN:L01409WB1981PLC033261

(2) Current liabilities		
(a) Financial liabilities		
(i) Borrowings		
(ii) Trade payables		
- total outstanding dues of micro enterprises and small enterprises		
- total outstanding dues of creditors other than micro enterprises and small enterprises	32,400.00	6,500.00
(iii) Other financial liabilities		
(b) Other current liabilities		
(c) Provisions	9100.00	23,500.00
Sub-total Current Liabilities	41,500.00	30,000.00
(3) Liabilities classified as discontinued operations		
Total Equity and Liabilities	18,06,278.44	16,75,775.81

NOTES:

1. The Financial Results of the Company for the Quarter and year ended on 31st March, 2025 have been reviewed by the Audit Committee at their respective meetings held on 15th May, 2025 and approved by the Board of Directors at their respective meetings held on 15th May, 2025.
2. The previous year/period have been regrouped/rearranged wherever found necessary.

For, Complex Trading Co Ltd,

KRISHNA KANT KHANDELWAL
Digitally signed by KRISHNA KANT KHANDELWAL
Date: 2025.05.15 13:46:33 +05'30'

Krishan Kant Khandelwal
Managing Director
DIN: 10222450

Date: 15.05.2025
Place: Bhilai

COMPLEX TRADING CO LTD

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

CIN:L01409WB1981PLC033261

AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2025

INR

Particulars	Quarter Ended			Year Ended	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
INCOME					
Revenue from operations	-	-	-	-	-
Other Income	43,617.03	-	73,553.00	5,94,783.00	73,553.00
TOTAL REVENUE (I)	43,617.03	-	73,553.00	5,94,783.00	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	96,000.00	96,000.00
Finance costs	-	-	-	-	-
Depreciation and amortization expense	29,791.94	20,228.11	52,158.80	1,13,733.37	2,08,635.19
Other expenses	77,579.00	1,08,497.00	2,05,143.00	2,50,011.00	3,44,609.00
TOTAL EXPENDITURE (II)	1,31,370.94	1,52,725.11	2,81,301.80	4,59,744.37	6,49,244.19
Profit/(Loss) before exceptional items and tax from continuing operations	(87,753.91)	(1,52,725.11)	(2,07,748.80)	1,35,038.63	(5,75,691.19)
Exceptional items	-	-	-	-	-
Profit/(Loss) before tax from continuing operations	(87,753.91)	(1,52,725.11)	(2,07,748.80)	1,35,038.63	(5,75,691.19)
Tax expenses					
Current tax	-	-	-	-	-
Deferred Tax	8,386.00	-	-	8,386.00	-

COMPLEX TRADING CO LTD

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

CIN:L01409WB1981PLC033261

Total tax expenses	8,386.00	-	-	8,386.00	-
Profit/(loss) for the year from continuing operations	(96139.91)	(1,52,725.11)	(2,07,748.80)	1,26,652.63	(5,75,691.19)
Other Comprehensive Income/ (Expenses) for the period net of taxes	-	-	-	-	-
Total Comprehensive Income for the period Comprising Profit/(Loss) and Other Comprehensive Income for the period)	(96139.91)	(1,52,725.11)	(2,07,748.80)	1,26,652.63	(5,75,691.19)
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
(Face value of shares shall be indicated)	10	10	10	10	10
Other Equity excluding revaluation reserves	-	-	-	-	-
Earnings per share of Continuing operations Rs. 10 each (not annualised)					
a) Basic	(0.22)	(0.39)	(0.8)	0.32	(1.46)
b) Diluted	-	-	-	-	-
Earning per share of discontinuing operations Rs. 10 each (not annualised)					
a) Basic	-	-	-	-	-

COMPLEX TRADING CO LTD

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

CIN:L01409WB1981PLC033261

b) Diluted	-	-	-	-	-
Earning per share of Continuing & discontinuing operations Rs. 10 each (not annualised)					
a) Basic	-	-	-	-	-
b) Diluted	-	-	-	-	-

Date: 15.05.2025
Place: Bhilai

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

KRISHNA KANT KHANDELWAL
Digitally signed by KRISHNA KANT KHANDELWAL
Date: 2025.05.15 13:46:51 +05'30'

Krishan Kant Khandelwal
(Managing Director)
DIN: 10222450

COMPLEX TRADING CO LTD

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

AUDITED STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2025

Particulars	INR	
	For the year ended on 31.03.2025	For the year ended on 31.03.2024
Cash Flow from operating activities		
Profit/(loss) before tax from continuing operations	1,26,652.63	(5,75,691.19)
Non-cash adjustment to reconcile profit before tax to net cash flows		
Depreciation/amortization	113733.37	2,08,635.19
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	240386	(3,67,056.00)
Movements in working capital:		
Increase/(decrease) in trade payables	25900	(31,000.00)
Increase/(decrease) in other financial liabilities	61044	384142
Increase/(decrease) in other current liabilities		
Increase/(decrease) in Other non-current liabilities		
Decrease/(increase) in trade receivables		
Decrease/(increase) in inventories		
Decrease/(increase) in other non-current assets		3,84,142.00
Decrease/(increase) in provisions	(14400)	16,000.00
Decrease/(increase) in other current assets	4661	(7695)
Cash generated from/(used in) operations		
Direct taxes paid (net of refunds)	8386	0
Net Cash flow from/(used in) operating activities continuing operation	316655	(5,609.00)
Net Cash flow from/(used in) operating activities discontinuing operation		
Net Cash flow from/(used in) operating activities	A 316655	(5,609.00)
Cash flows from investing activities		
Purchase of PPE, including intangible assets, CWIP & net of capital creditors		
Proceeds from sale of investment properties	148834	0.00
Investments/advances in/to subsidiary company		
Changes in investments		
Investment in bank deposits (having original maturity of more than three months)		

COMPLEX TRADING CO LTD

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

CIN:L01409WB1981PLC033261

Interest received			
Net cash flow from/(used in) investing activities continuing operations		148834	0.00
Net cash flow from/(used in) investing activities discontinuing operations			
Net cash flow from/(used in) investing activities	B	148834	0.00
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	0	0
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)		465489	(5,609.00)
Cash and Cash Equivalents at the beginning of the year		116676	1,22,284.00
Cash and Cash Equivalents at the end of the year		582165	116676.00
Components of cash and cash equivalents			
Cash in hand			
With banks- on current account			
With banks- on deposit account			
The Statement of Cash Flow has been prepared using Indirect method as per Ind AS 7.			

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

Date: 15.05.2025
Place: Bhilai

KRISHNA KANT KHANDELWAL
Digitally signed by KRISHNA KANT KHANDELWAL
Date: 2025.05.15 13:47:09 +05'30'

Krishan Kant Khandelwal
(Managing Director)
DIN: 10222450

COMPLEX TRADING CO LTD

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

Date: 15.05.2025

To
The Secretary
Calcutta Stock Exchange Limited
7 Lyons Range Kolkata - 700001

Scrip Code:13159

Sub: Declaration pursuant to Regulation 33 (3) (d) of SEBI (Listing Obligation and Disclosure Requirements) (Amendment) Regulation, 2016.

Dear Sir,

Pursuant to Regulation 33 (3) (d) of SEBI (Listing Obligation and Disclosure Requirements) (Amendment) Regulation, 2016 we hereby declare and confirm that the Statutory Auditor of the Company has given an audit report with an unmodified opinion on the Audited Financial Results of the Company for the quarter and financial year ended on March 31, 2025.

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

KRISHNA KANT KHANDELWAL
Digitally signed by KRISHNA
KANT KHANDELWAL
Date: 2025.05.15 13:47:24
+05'30'

Date: 15.05.2025
Place: Bhilai

Krishan Kant Khandelwal
(Managing Director)
DIN: 10222450

COMPLEX TRADING CO LTD

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

Date: 15.05.2025

To
The Secretary
Calcutta Stock Exchange Limited
7 Lyons Range Kolkata - 700001

Scrip Code:13159

Sub: Non-applicability of Regulation 23(9) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for the half year ended on 31.03.2025.

Dear Sir,

As per Regulation 15(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the compliance with the corporate governance provisions as specified in Regulation 17 to 27 and Clauses (b) to (i) of Sub Regulation (2) of regulation 46 and Para C, D and E of Schedule V shall not be applicable in respect of:

The Listed Entity having paid-up equity share capital not exceeding Rs. 10.00 Crore and net worth not exceeding Rs. 25.00 Crore as on the last day of the previous financial year.

With regard to same, we would like to draw your kind attention that the paid up equity share capital of the Company does not exceed rupees Ten Crore and Net Worth does not exceed rupees Twenty Five Crore as on 31.03.2025.

Hence, the Company is not required to submit "Disclosures of the Related party Transaction on a Consolidated basis as per Regulation 23(9) of SEBI (LODR) Regulations, 2015".

Thanking you,

For, Complex Trading Co Limited

KRISHNA KANT Digitally signed by KRISHNA
KANT KHANDELWAL
KHANDELWAL Date: 2025.05.15 13:48:01
+05'30'

Krishan Kant Khandelwal
(Managing Director)
DIN: 10222450

COMPLEX TRADING CO LTD

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

Details as required under Regulation 30 of the SEBI (LODR), Regulation, 2015 read with Circular No. CIR/CFD/CMD/4/2015 dated 9th September, 2015.

The particulars of reappointment of M/s Meena Naidu & Associates, Company Secretaries as the Secretarial Auditor of the Company, are as under:

Reason for Change Viz., Appointment, Resignation, removal, death or otherwise;	Appointment: to comply with the provisions of Section 204 of the Companies Act, 2013
Date of Appointment	15.05.2025, to conduct secretarial audit for five years from FY 2025-26 to 2029-30
Profile	<p>Name of Auditor: M/s. Meena Naidu & Associates (Membership No. A28193, COP No. 23853)</p> <p>Office Address: Kubher Enclave, Junwani Road Bhilai</p> <p>Email Id: cscmameena@gmail.com</p> <p>Field of Experience: Meena Naidu & Associates is a Peer Reviewed Practicing Company Secretary Firm and an Associate Member of the Institute of Company Secretaries of India. Her core area of working are the Companies Act, 2013 and SEBI Regulations.</p>
Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

For, Complex Trading Co Limited

Digitally signed by
KRISHNA KANT
KHANDELWAL
Date: 2025.05.15 13:48:15
+05'30'

Krishan Kant Khandelwal
(Managing Director)
DIN: 10222450



SMITA JAIN AND CO.

Chartered Accountants

17/17, Nehru Nagar, East, Bhilai-490020 Chhattishgarh

Phone : 9827118506, 788-4904819, E-Mail : casmitajain@gmail.com

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF FINANCIAL RESULTS

To,
The Board of Directors of Complex Trading Co Ltd

We have audited the accompanying statement of quarterly financial results of Complex Trading Co Ltd for the quarter ended 31st March 2025 and the year to date results for the period 1st April 2024 to 31st March 2025, attached herewith, being submitted by company pursuant to the requirements of Regulation 33 of SEBI (Listing obligations and disclosure requirements) Regulations 2015 (as amended), including relevant circulars issued by the SEBI from time to time. In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

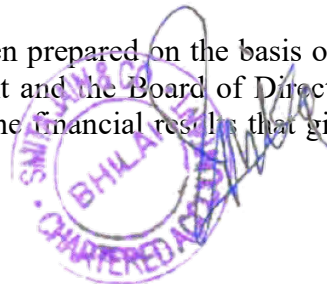
- i. Are presented in accordance with requirements of regulation 33 of the listing regulation in this regard and,
- ii. Give a true and fair view in conformity with recognition and measurement principle laid down in the applicable accounting standards and other accounting principles generally accepted in India of the profit and other comprehensive income, changes in equity and other financial information for the quarter ended 31.03.2025 as well as year to date results for the period ended on 31.03.2025.

Basis for Opinion:

We conducted our audit in accordance with the Standards on Auditing (“SAs”) specified under Section 143(10) of the Companies Act, 2013 (“the Act”). Our responsibilities under those SAs are further described in the Auditor’s responsibilities for the audit of the standalone annual financial results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.

Management’s and Board of Directors’ responsibilities for the standalone annual financial results:

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements. The Company’s Management and the Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view





SMITA JAIN AND CO.
Chartered Accountants

17/17, Nehru Nagar, East, Bhilai-490020 Chhattishgarh
Phone : 9827118506, 788-4904819, E-Mail : casmitajain@gmail.com

of the net profit and other comprehensive income and other financial information in accordance with recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the standalone annual financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

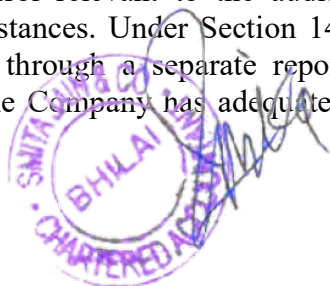
The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the standalone annual financial results:

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the standalone annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of standalone financial statements on whether the Company has adequate internal financial controls





SMITA JAIN AND CO.

Chartered Accountants

17/17, Nehru Nagar, East, Bhilai-490020 Chhattishgarh

Phone : 9827118506, 788-4904819, E-Mail : casmitajain@gmail.com

with reference to standalone financial statements in place and the operating effectiveness of such controls.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results made by the Management and Board of Directors.

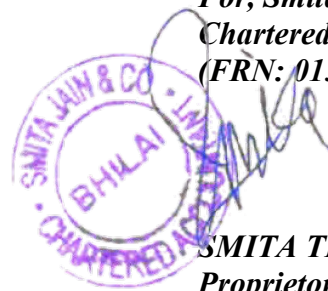
4. Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For, Smita Jain & Co
Chartered Accountants
(FRN: 013327C)



Place: Bhilai

Date: 15/05/2025

SMITA THAKUR

Proprietor

M. No. 403438

UDIN 25403438BMIGWM2884

RECONCILIATION OF SHARE CAPITAL AUDIT			
Scrip code	13159		
NSE Symbol*	NA		
MSEI Symbol	NOT LISTED		
ISIN	ZZZ999Z99999		
Whether company has CIN	Yes		
CIN Number	L01409WB1981PLC033261		
Name of the company*	COMPLEX TRADING CO LTD		
Registered office address			
Registered office address*	119 PARK STREET GR FLOOR, KOLKATA, WEST BENGAL-700016		
Registered office state*	WEST BENGAL		
Registered office city*	KOLKATA		
Registered office district*	KOLKATA		
Registered office pin code*	700016		
Registered office contact number*	ISD Code*	STD Code*	Number*
	+91	0788	9229121502
Registered office fax			
Registered office country*	INDIA		
Registered office website			
Registered office email			
Correspondence address			
Same as above			
Correspondence address			
Correspondence state			
Correspondence city			
Correspondence district			
Correspondence pin code			
Correspondence contact number	ISD Code	STD Code	Number
Correspondence fax			
Correspondence country			
Correspondence email			
Reporting quarter*	31-03-2025		
Face value*	10		

Stock Exchange Details :	Name of stock Exchange	Listed Capital	% Of total issued capital
Name of stock exchanges where the company's securities are listed	Calcutta Stock Exchange of India Ltd(CSE)	393670	100
Remarks			

Capital Details :

	Number of shares	% Of total issued capital
Issued capital*	393670	
Listed capital (BSE) (As per company records)*	393670	100
Held in dematerialised form in CDSL*	0	0
Held in dematerialised form in NSDL*	0	0
Physical*	393670	100
Total no.of shares*	393670	100
Reasons for difference if any, Between issued capital and listed capital*	0	
Reasons for difference if any, Between issued capital and total number of shares*	0	
Reasons for difference if any, Between listed capital and total number of shares*	0	

Certifying the details of changes in share capital during the quarter under consideration as per Table below :

Whether changes during the quarter*	No
-------------------------------------	----

Register of members is updated*	Yes
If not, Updated upto which date	
Reference of previous quarter with regards to excess dematerialised shares,If any.	
Has the company resolved the matter (excess dematerialised shares mentioned above) in the current quarter ?*	NA
If not, Reason why ?	

Mentioned the total no.of requests, If any, confirmed after 21 days and the total no.of requests pending beyond 21 days with the reasons for delay			
Total no.of demat requests	No.of requests*	No.of shares*	Reasons for delay
Confirmed after 21 days*	0	0	NIL
Pending for more than 21 days*	0	0	NIL
Remarks			

Compliance Officer Details		
Whether Compliance officer appointed	Yes	
Whether Qualified Company Secretary is Compliance Officer *	Yes	
Name of the compliance officer*	CS JYOTI JAGYANI	
PAN of the compliance officer*	BFGPJ8049N	
Date of Appointment	01-04-2021	
Designation*	COMPANY SECRETARY	
Membership Nos	ACS	52708
Mobile no.*	9602456147	
Fax no.		
E-mail id*	ck.motta@simplexengg.in	
Whether any change in Compliance Officer during the previous 2 quarters*	No	
Whether the previous Compliance Officer was Qualified Company Secretary *		

Details of Previous Compliance Officer	
Details of Previous Compliance Officer	
Previous Compliance Officer Name	
PAN of the previous compliance officer*	
Membership Nos	
Date of Appointment	
Date of Cessation	

Certifying Auditor Details	
CA/CS/CMA*	Company secretary
Name of certifying auditor*	MEENA NAIDU
Date of issue of report*	09-04-2025
Address*	BLOCK NO 1, KUBHER ENCLAVE, JUNWANI ROAD, BHILAI, (C.G)-490020
City*	BHILAI
Pincode*	490020
Contact no.*	0788-9993657370
Fax no.	-
Email	
Membership no.*	28193
Firms registration number of audit firm	
Name of the firm*	MEENA NAIDU & ASSOCIATES
COP number*	23853
Registrar and Share Transfer Agent Details	
Appointment of common agency for share registry work*	No
Whether Registered with SEBI	
Name of RTA	
SEBI registration no.	
Address	
State	
City	
Pincode	
Contact no.	-
Fax number of RTA	-
E-mail id	
Website Address	
Whether any change in Registrar and Share Transfer Agents *	No
Previous Registrar and Share Transfer Agents Name	
Date of Cessation	
Any other detail that the auditor may like to provide. (e.g. BIFR company, delisting from SE)	

Shareholding Pattern (Regulation: 31)

General information about company	
Scrip code	13159
NSE Symbol	NA
MSEI Symbol	
ISIN	
Name of the company	COMPLEX TRADING CO LTD
Whether company is SME	No
Class of Security	Equity Shares
Type of report	Quarterly
Quarter Ended / Half year ended/Date of Report (For Prelisting / Allotment)	31-03-2025
Date of allotment / extinguishment (in case Capital Restructuring selected) / Listing Date	
Shareholding pattern filed under	Regulation 31 (1) (b)
Whether the listed entity is Public Sector Undertaking (PSU)?	No

Declaration

Sr. No.	Particular	Yes/No	Promoter and Promoter Group	Public shareholder	Non Promoter- Non Public
1	Whether the Listed Entity has issued any partly paid up shares?	No	No	No	No
2	Whether the Listed Entity has issued any Convertible Securities ?	No	No	No	No
3	Whether the Listed Entity has issued any Warrants ?	No	No	No	No
4	Whether the Listed Entity has any shares against which depository receipts are issued?	No	No	No	No
5	Whether the Listed Entity has any shares in locked-in?	No	No	No	No
6	Whether any shares held by promoters are pledge or otherwise encumbered?	No	No		
7	Whether company has equity shares with differential voting rights?	No	No	No	No
8	Whether the listed entity has any significant beneficial owner?	No			

Table VI - Statement showing foreign ownership limits

Particular	Approved limits (%)	Limits utilized (%)
As on shareholding date	0	0
As on the end of previous 1st quarter	0	0
As on the end of previous 2nd quarter	0	0
As on the end of previous 3rd quarter	0	0
As on the end of previous 4th quarter	0	0

Table I - Summary Statement holding of specified securities											
Category (I)	Category of shareholder (II)	Nos. Of shareholders (III)	No. of fully paid up equity shares held (IV)	No. Of Partly paid-up equity shares held (V)	No. Of shares underlying Depository Receipts (VI)	Total nos. shares held (VII) = (IV)+(V)+(VI)	Shareholding as a % of total no. of shares (calculated as per SCRR, 1957) (VIII) As a % of (A+B+C2)	Number of Voting Rights held in each class of securities (IX)			
								No of Voting (XIV) Rights			Total as a % of (A+B+C)
								Class eg: X	Class eg:y	Total	
(A)	Promoter & Promoter Group	2	8400			8400	2.13	8400		8400	2.13
(B)	Public	736	385270			385270	97.87	385270		385270	97.87
(C)	Non Promoter-Non Public										
(C1)	Shares underlying DRs										
(C2)	Shares held by Employee Trusts										
	Total	738	393670			393670	100	393670		393670	100

Table I - Summary Statement holding of specified securities													
Category (I)	Category of shareholder (II)	No. Of Shares Underlying Outstanding convertible securities (X)	No. of Shares Underlying Outstanding Warrants (Xi)	No. Of Shares Underlying Outstanding convertible securities and No. Of Warrants (Xi) (a)	Shareholding , as a % assuming full conversion of convertible securities (as a percentage of diluted share capital) (XI)= (VII)+(X) As a % of (A+B+C2)	Number of Locked in shares (XII)		Number of Shares pledged or otherwise encumbered (XIII)		Number of equity shares held in dematerialized form (XIV)	Sub-categorization of shares		
						No. (a)	As a % of total Shares held (b)	No. (a)	As a % of total Shares held (b)		Sub-category (i)	Sub-category (ii)	Sub-category (iii)
(A)	Promoter & Promoter Group				2.13					0			
(B)	Public				97.87					0	0	0	0
(C)	Non Promoter-Non Public												
(C1)	Shares underlying DRs												
(C2)	Shares held by Employee Trusts												
	Total				100					0	0	0	0

Table II - Statement showing shareholding pattern of the Promoter and Promoter Group											
Sr.	Category & Name of the Shareholders (I)	Nos. Of shareholders (III)	No. of fully paid up equity shares held (IV)	No. Of Partly paid-up equity shares held (V)	No. Of shares underlying Depository Receipts (VI)	Total nos. shares held (VII) = (IV)+ (V)+ (VI)	Shareholding as a % of total no. of shares (calculated as per SCRR, 1957) (VIII) As a % of (A+B+C2)	Number of Voting Rights held in each class of securities (IX)			
								No of Voting (XIV) Rights			Total as a % of Total Voting rights
								Class eg: X	Class eg:y	Total	
A	Table II - Statement showing shareholding pattern of the Promoter and Promoter Group										
(1)	Indian										
(a)	Individuals/Hindu undivided Family	2	8400			8400	2.13	8400		8400	2.13
Sub-Total (A)(1)		2	8400			8400	2.13	8400		8400	2.13
(2)	Foreign										
Total Shareholding of Promoter and Promoter Group (A)=(A)(1)+(A)(2)		2	8400			8400	2.13	8400		8400	2.13
B	Table III - Statement showing shareholding pattern of the Public shareholder										
(1)	Institutions (Domestic)										
(2)	Institutions (Foreign)										
(3)	Central Government / State Government(s)										
(4)	Non-institutions										
(g)	Resident Individuals holding nominal share capital up to Rs. 2 lakhs	736	385270			385270	97.87	385270		385270	97.87
Sub-Total (B)(4)		736	385270			385270	97.87	385270		385270	97.87
Total Public Shareholding (B)=(B)(1)+(B)(2)+(B)(3)+(B)(4)		736	385270			385270	97.87	385270		385270	97.87
C	Table IV - Statement showing shareholding pattern of the Non Promoter- Non Public shareholder										
Total (A+B+C2)		738	393670			393670	100	393670		393670	100
Total (A+B+C)		738	393670			393670	100	393670		393670	100

Table II - Statement showing shareholding pattern of the Promoter and Promoter Group												
Sr.	No. Of Shares Underlying Outstanding convertible securities (X)	No. of Shares Underlying Outstanding Warrants (Xi)	No. Of Shares Underlying Outstanding convertible securities and No. Of Warrants (Xi) (a)	Shareholding , as a % assuming full conversion of convertible securities (as a percentage of diluted share capital) (XI)= (VII)+(X) As a % of (A+B+C2)	Number of Locked in shares (XII)		Number of Shares pledged or otherwise encumbered (XIII)		Number of equity shares held in dematerialized form (XIV)	Sub-categorization of shares		
					No. (a)	As a % of total Shares held (b)	No. (a)	As a % of total Shares held (b)		Sub-category (i)	Sub-category (ii)	Sub-category (iii)
A	Table II - Statement showing shareholding pattern of the Promoter and Promoter Group											
(1)	Indian											
(a)				2.13					0			
Sub-Total (A) (1)				2.13					0			
(2)	Foreign											
Total Shareholding of Promoter and Promoter Group (A)=(A) (1)+(A)(2)				2.13					0			
B	Table III - Statement showing shareholding pattern of the Public shareholder											
(1)	Institutions (Domestic)											
(2)	Institutions (Foreign)											
(3)	Central Government / State Government(s)											
(4)	Non-institutions											
(g)				97.87					0	0	0	0
Sub-Total (B) (4)				97.87					0	0	0	0
Total Public Shareholding (B)=(B)(1)+(B)(2)+(B)(3)+(B)(4)				97.87					0	0	0	0
C	Table IV - Statement showing shareholding pattern of the Non Promoter- Non Public shareholder											
Total (A+B+C2)				100					0			
Total (A+B+C)				100					0			

Individuals/Hindu undivided Family			
Serial No.	1	2	
Name of the Shareholders (I)	Ravi Shah	Nehal Shah	Click here to go back
PAN (II)	BQYPS8031C	AXVPS7334L	Total
No. of fully paid up equity shares held (IV)	7600	800	8400
No. Of Partly paid-up equity shares held (V)			
No. Of shares underlying Depository Receipts (VI)			
Total nos. shares held (VII) = (IV)+ (V)+ (VI)	7600	800	8400
Shareholding as a % of total no. of shares (calculated as per SCRR, 1957) (VIII) As a % of (A+B+C2)	1.93	0.2	2.13
Number of Voting Rights held in each class of securities (IX)			
Class eg:X	7600	800	8400
Class eg:y			
Total	7600	800	8400
Total as a % of Total Voting rights	1.93	0.2	2.13
No. Of Shares Underlying Outstanding convertible securities (X)			
No. of Shares Underlying Outstanding Warrants (Xi)			
No. Of Shares Underlying Outstanding convertible securities and No. Of Warrants (Xi) (a)			
Shareholding , as a % assuming full conversion of convertible securities (as a percentage of diluted share capital) (XI)= (VII)+(Xi)(a) As a % of (A+B+C2)	1.93	0.2	2.13
Number of Locked in shares (XII)			
No. (a)			
As a % of total Shares held (b)			
Number of Shares pledged or otherwise encumbered (XIII)			
No. (a)			

As a % of total Shares held (b)			
Number of equity shares held in dematerialized form (XIV)	0	0	0
Reason for not providing PAN			
Reason for not providing PAN			
Shareholder type	Promoter	Promoter	

Individuals - i.Individual shareholders holding nominal share capital up to Rs. 2 lakhs.			
Serial No.	1	2	
Name of the Shareholders (I)	Shailesh A. Shah	Arvind Shah	Click here to go back
PAN (II)	AJAPS5108C	AVBPS1788D	Total
No. of fully paid up equity shares held (IV)	6910	10750	17660
No. Of Partly paid-up equity shares held (V)			
No. Of shares underlying Depository Receipts (VI)			
Total nos. shares held (VII) = (IV)+ (V)+ (VI)	6910	10750	17660
Shareholding as a % of total no. of shares (calculated as per SCRR, 1957) (VIII) As a % of (A+B+C2)	1.76	2.73	4.49
Number of Voting Rights held in each class of securities (IX)			
Class eg: X	6910	10750	17660
Class eg:y			
Total	6910	10750	17660
Total as a % of Total Voting rights	1.76	2.73	4.49
No. Of Shares Underlying Outstanding convertible securities (X)			
No. of Shares Underlying Outstanding Warrants (Xi)			
No. Of Shares Underlying Outstanding convertible securities and No. Of Warrants (Xi) (a)			
Shareholding , as a % assuming full conversion of convertible securities (as a percentage of diluted share capital) (XI)= (VII)+(X) As a % of (A+B+C2)	1.76	2.73	4.49
Number of Locked in shares (XII)			
No. (a)			
As a % of total Shares held (b)			

Number of equity shares held in dematerialized form (XIV)	0	0	0
Reason for not providing PAN			
Reason for not providing PAN			
Sub-categorization of shares			
Shareholding (No. of shares) under			
Sub-category (i)	0	0	0
Sub-category (ii)	0	0	0
Sub-category (iii)	0	0	0