

DUKE COMMERCE LIMITED

CIN-L51909WB1982PLC035425

REGD. OFFICE- HONGKONG HOUSE, 1ST FLOOR, 31 B. B. D BAGH (SOUTH), KOLKATA-700 001

Website: dukecommerce.org E-mail: duke.commerce@yahoo.com

Date: May 29, 2026

The Listing Department

The Calcutta Stock Exchange
7, Lyons Range
Kolkata-700001

CSE Scrip Code: 014121

Sub: Outcome of Board Meeting and Disclosure under Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we hereby inform you that the Board of Directors of the Company, at its Meeting held today i.e. Friday, May 29, 2026, have, inter-alia, considered and approved the following business items: -

1. **Standalone Audited Financial Results of the Company for the Quarter and Year ended March 31, 2026**
Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following :

- Standalone Audited Financial Results of the Company for the quarter and year ended 31st, March 2026.
- Auditors Report on the Standalone Financial results for the quarter and year ended 31st March 2026.
- Declaration under Regulation 33 (3) (d) of the SEBI (LODR) Regulations 2015

2. **Appointment of Chief Financial Officer**

The Board, based on the recommendation of the Audit Committee and Nomination & Remuneration Committee, has appointed Mrs. Manisha Chandalia (PAN: ARWPC9945M) as the Chief Financial Officer of the Company w.e.f. 29.05.2026 in terms of the provisions of Section 203 of the Companies Act, 2013 and Rule made there under and Regulation 26 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including any statutory modification, amendment and/or re-enactment thereof. The detailed profile of Mrs. Manisha Chandalia as per requirements of Regulations 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed herewith.

Disclosures required under Regulation 30 read with Schedule III of the SEBI Listing Regulations read along with SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, is provided as under.

The Board Meeting commenced at 11:00 A.M. (IST) and concluded at 12:15 P.M. (IST).

We request you to kindly take the same on record.

Thanking you,
Yours faithfully,
For Duke Commerce Limited

Manisha Chandalia

Manisha Chandalia
Company Secretary & Compliance Officer
Membership Number. A36375



Encl: As above

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Information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Appointment of Mrs. Manisha Chandalia

Reason for change viz. appointment, resignation, removal, death or otherwise:	Appointment of Mrs. Manisha Chandalia as the Chief Financial Officer
Date of appointment/cessation (as applicable) & term of appointment	With effect from 29 th May, 2026
Brief profile (in case of appointment):	She is an Associate Member of ICSI and holds a Bachelor degree in B.Com (Hons.)
Disclosure of relationships between Directors (in case of appointment of Directors):	Not applicable



Seksaria Tibrewal & Co.

Chartered Accountants

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

To,
The Board of Directors of
Duke Commerce Limited

Opinion

1. We have audited the accompanying annual financial results ('the Statement') of Duke Commerce Limited ('the Company') for the year ended 31st March, 2026, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations'), including relevant circulars issued by the SEBI from time to time.
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - (i) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and
 - (ii) gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31st March, 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement 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 ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, 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 annual financial results.

Responsibilities of Management and Those Charged with Governance for the Statement

4. This Statement has been prepared on the basis of the annual financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit/loss and other comprehensive income and other financial information of the Company in accordance with the Ind AS prescribed under Section 133 of the Act, read with the Companies (Indian Accounting Standards)



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Rules, 2015 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 design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

5. In preparing the Statement, the Board of Directors is 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.
6. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Standards on Auditing, specified under section 143(10) of the Act, 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 this Statement.
8. As part of an audit in accordance with the Standards on Auditing, specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Statement, 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.
 - 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 on whether the Company has in place adequate internal financial controls with reference to financial statements and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
 - Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or



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Chartered Accountants

conditions that may cast significant doubt on the Company's ability to continue as a going concern. 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 Statement 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.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
9. Materiality is the magnitude of misstatement in the financial statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We considered quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial results.
 10. 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.
 11. 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.

Other Matter

12. The Statement includes the financial results for the quarter ended 31st March, 2026, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us.

Kolkata

Dated: 29th May 2026



Seksaria Tibrewal & Co.
Firm Registration No.: 329660E
Chartered Accountants

Harsh Seksaria

Harsh Seksaria

Partner

Membership No. 300249

UDIN : 26300249INONTQ7595

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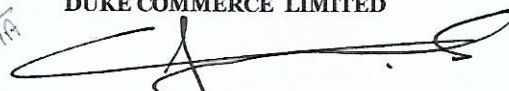
Statement of Standalone Audited Financial Results for the quarter and year ended 31st March, 2026

Sl.No.	Particulars	(Rs. in Lakhs)				
		Quarter ended			Year ended	
		31/03/2026 (Refer Note 4)	31/12/2025	31/03/2025	31/03/2026	31/03/2025
		Audited	Unaudited	Audited	Audited	
1	Income from operations					
	(a) Revenue from Operations					
	Interest Income	7.39	7.56	18.25	38.78	60.90
	Dividend Income	0.00	98.56	-	138.22	108.82
	Net gain on fair value changes	1.64	8.67	6.95	19.83	26.46
	Total Revenue from Operation	9.03	114.78	25.20	196.83	196.18
	(b) Other Income (Provision written back)	1.05	0.40	-	1.45	-
	Total Income from operations (a+b)	10.08	115.18	25.20	198.28	196.18
2	Expenses					
	a) Finance Costs	-	-	-	-	-
	b) Impairment on Financial Instruments	-	-	-	(1.00)	1.35
	c) Employees benefit expenses	2.30	3.31	2.93	13.45	8.33
	d) Depreciation and amortisation expense	0.47	0.33	0.41	1.43	1.46
	e) Other expenditure	5.95	6.15	1.20	19.66	3.56
	Total expenses	8.72	9.78	4.54	33.54	14.70
3	Profit/(Loss) before tax (1-2)	1.36	105.40	20.66	164.74	181.48
4	Tax Expenses	40.33	1.72	48.57	41.39	48.57
5	Profit/(Loss) for the period (3-4)	(38.97)	103.67	(27.91)	123.35	132.91
6	Other Comprehensive Income					
	(i) Items that may be reclassified to profit or loss (net of tax)	-	-	-	-	-
	(ii) Items that will not be reclassified to profit or loss (net of tax)	(6,493.96)	181.21	(1,011.96)	(6,765.80)	4,760.16
	Total comprehensive income/ (loss) for the period (net of tax)	(6,493.96)	181.21	(1,011.96)	(6,765.80)	4,760.16
7	Total Comprehensive Income/(loss) for the period	(6,532.93)	284.88	(1,039.87)	(6,642.46)	4,893.07
8	Paid up Equity Share Capital of Rs. 10/- each	95.66	95.66	95.66	95.66	95.66
9	Other Equity	-	-	-	25,629.72	32,272.17
10	Earnings/ (loss) per Equity Share of face value of Rs. 10/- each					
	(a) Basic	(4.07)	10.84	(2.92)	12.89	13.89
	(b) Diluted	(4.07)	10.84	(2.92)	12.89	13.89
		(Not Annualised)	(Not Annualised)	(Not Annualised)	(Not Annualised)	(Annualised)

Notes :

- 1 The above results has been reviewed and recommended by Audit Committee and thereafter approved by the Board of Directors of the Company at their meeting held on 29th of May, 2026
- 2 The Company is engaged primarily in the business of Investing and accordingly there are no separate reportable segments as per Ind AS 108 dealing with Operating Segments.
- 3 The financial results of the company have been prepared in accordance with Indian Accounting Standards ("Ind AS") as prescribed under section 133 of Companies Act, 2013 read with companies (Indian Accounting Standard) Rules, 2015 and relevant amendment rules there after.
- 4 The figures of the quarter ended 31st March, 2026 are the balancing figures between audited figures in respect of the full year and unaudited published figures upto third quarter of the relevant financial year.
- 5 The figure of the previous periods has been regrouped / reclassified, wherever necessary, to conform to the classification for the quarter and year ended as on 31st March 2026.

For and on behalf of the Board of Directors
DUKE COMMERCE LIMITED


GAURAV AGARWALA
MANAGING DIRECTOR
DIN: 00201469

Place: Kolkata
Date: 29th May, 2026



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Statement of Assets And Liabilities as on 31st March, 2026

		(Rs. in Lakhs)	
	Particulars	As at 31-03-2026 (Audited)	As at 31-03-2025 (Audited)
	ASSETS		
(1)	Financial Assets		
(a)	Cash and Cash Equivalents	8.68	31.12
(b)	Loans	255.10	656.66
(c)	Investments	26,999.39	34,347.78
(d)	Other Financial Assets	1.71	-
		27,264.88	35,035.56
(2)	Non-Financial Assets		
(a)	Current Tax Assets (Net)	1.95	2.00
(b)	Property, Plant & equipment	1.01	1.50
	TOTAL ASSETS	27,267.84	35,039.06
	LIABILITIES AND EQUITY		
(1)	Financial Liabilities		
(a)	Other Financial Liabilities	0.53	0.29
		0.53	0.29
(2)	Non-Financial Liabilities		
(a)	Provisions	0.63	1.63
(b)	Deferred Tax Liabilities (Net)	1,541.31	2,669.31
		1,541.94	2,670.94
(3)	Equity		
(a)	Equity Share Capital	95.66	95.66
(b)	Other Equity	25,629.72	32,272.17
		25,725.38	32,367.83
	TOTAL LIABILITIES AND EQUITY	27,267.84	35,039.06

For and on behalf of the Board of Directors
DUKE COMMERCE LIMITED

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GAURAV AGARWALA
MANAGING DIRECTOR
DIN: 00201469

Place: Kolkata
Date: 29th May, 2026



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Statement of Cash Flow for the year ended 31st March, 2026

	(Rs. In Lakhs)	
Particulars	As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
CASH FLOW FROM OPERATING ACTIVITIES:		
Profit/(Loss) before tax:	164.74	181.48
Adjustments:		
Dividend Income	(138.22)	(108.82)
Net gain on fair value changes -realised	(19.83)	(26.46)
Depreciation and Amortisation	1.43	1.46
Impairment on Financial Instruments	(1.00)	1.35
Operating Profit before Working Capital changes	7.11	49.01
Adjustments for (increase)/decrease in Operating Assets:		
Other Financial Assets	(1.71)	0.49
Loans	401.55	(596.66)
Adjustments for increase/(decrease) in Operating Liabilities		
Other Financial Liabilities	0.24	(0.07)
Cash generated from operations	407.19	(547.24)
Income taxes paid (net of refunds)	(39.91)	(43.91)
Net Cash Inflow/(Outflow) from Operating Activities	367.28	(591.15)
CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of Investments	(1,000.00)	(290.00)
Purchase of Fixed Assets	(0.94)	(1.36)
Sale of Investments	459.47	765.74
Dividend Income	138.22	108.82
Net gain on fair value changes -realised	13.53	24.26
Net Cash Inflow/(Outflow) from Investing Activities	(389.72)	607.46
CASH FLOW FROM FINANCING ACTIVITIES		
Net Cash Inflow/(Outflow) from Financing Activities	-	-
NET INCREASE/(DECREASE) IN CASH AND BANK BALANCES	(22.44)	16.31
Add: Cash and cash equivalents at beginning of the year	31.12	14.81
Cash and cash equivalents at end of the year	8.68	31.12

For and on behalf of the Board of Directors
DUKE COMMERCE LIMITED



GAURAV AGARWALA
MANAGING DIRECTOR
DIN: 00201469

Place: Kolkata

Date: 29th May, 2026

