



Kkalpana Industries (India) Limited

Date: 12th November, 2024

To,
The Manager,
Listing Department,
BSE Limited,
PJ Towers, Dalal Street,
Mumbai - 400 001

Scrip Code: 526409

Sub: Outcome of (03rd of 2024-25) Board Meeting

Ref: Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sirs,

As informed to you earlier vide our letter dated 30th October, 2024, the (03rd of 2024-25) meeting of the Board of Directors of the Company was held on Tuesday, the 12th day of November, 2024, commenced at 4.00 P.M. and concluded at 05:20 P.M. In this meeting, the Board has amongst other matters considered, approved and taken on record the following:

- Statement of Un-Audited Financial Results for the 2nd quarter and half year ended 30th September 2024.
- Auditor's Limited Review Report on Un-audited Financial Results for the 2nd quarter and half year ended 30th September 2024.
- Shifting of Registered Office of the Company within the local limit of the city from BK Market, 16A, Shakespeare Sarani, 4th Floor, Room No.-3, Kolkata – 700 071 to Bhasa, No.14, P.O. & P.S. Bishnupur, Diamond Harbour Road, South 24 Parganas - 743503 with effect from December 1, 2024

A copy of Statement of Un-audited Financial Results along with Auditor's Limited Review Report thereon for the 2nd quarter and half-year ended 30th September 2024, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, is enclosed herewith for your record and reference.

The said results will be duly published in the newspaper as required by Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and will be uploaded on the website of the company (www.kkalpanagroup.com).

Kindly take the aforesaid information on record and oblige.

Thanking you,

Yours faithfully,

For Kkalpana Industries (India) Limited



Swati Bhansali (Membership No. ACS 52755)
Company Secretary

CC:

1. The Calcutta Stock Exchange Limited, 7 Lyons Range, Kolkata-700 001.



Kkalpana Industries (India) Limited

KKALPANA INDUSTRIES (INDIA) LTD.

Statement showing Unaudited Financial Results for the Quarter and Half year ended 30th September, 2024

(Rs. In Lacs)

S. No	Particulars	Quarter Ended			Half year ended		Year ended
		30.09.24 (Unaudited)	30.06.24 (Unaudited)	30.09.23 (Unaudited)	30.09.24 (Unaudited)	30.09.23 (Unaudited)	31.03.24 (Audited)
	Income						
1	Revenue from Operations	1,310.84	1,093.14	1,904.91	2,403.98	3,337.90	6,208.87
2	Other Income	157.04	480.17	482.74	637.21	933.53	1,890.53
3	Total Income (1+2)	1,467.88	1,573.31	2,387.66	3,041.19	4,271.43	8,099.40
	Expenses						
	a. Cost of Materials Consumed	739.06	1,102.12	1,632.58	1,841.18	2,880.24	5,086.93
	b. Changes in Inventories of Finished Goods	138.26	(188.45)	(58.00)	(50.19)	(153.55)	(135.52)
	c. Employee benefit expenses	164.65	159.36	160.97	324.01	292.91	654.08
	d. Finance costs	81.10	115.98	125.60	197.08	258.01	535.81
	e. Depreciation and amortisation expenses	59.52	59.56	77.24	119.08	153.43	290.63
	f. Other expenses	274.83	289.14	438.67	563.97	811.31	1,523.58
	Total Expenses	1,457.42	1,537.71	2,377.06	2,995.13	4,242.35	7,955.51
5	Profit/(loss) before exceptional and Extra ordinary items and tax (3-4)	10.46	35.60	10.60	46.06	29.07	143.89
6	Exceptional Items	-	-	-	-	-	(84.37)
7	Profit/(loss) before Extra ordinary items and tax (5+6)	10.46	35.60	10.60	46.06	29.07	59.53
8	Extraordinary Items	-	-	-	-	-	-
9	Profit/(loss) before tax (7+8)	10.46	35.60	10.60	46.06	29.07	59.53
10	Tax expenses						
	a. Current Tax	(2.63)	2.63	(2.87)	-	-	19.57
	b. Deffered tax	6.14	6.29	11.40	12.43	19.59	18.59
	c. Tax for earlier years	-	-	-	-	-	(0.53)
11	Profit/(loss) for the period (9-10)	6.95	26.68	2.08	33.63	9.48	21.89
12	Other comprehensive Income						
	A (i) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	2.29
	(ii) Income tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-	(0.58)
	B (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Other comprehensive Income	-	-	-	-	-	1.71



Regd. Office : New BK Market, 16A, Shakespeare Sarani, 4th Floor, Room No. 3, Kolkata - 700071

Tel : +91-33-4064 7843, E-mail : kolkata@kkalpana.co.in, www.kkalpanagroup.com

CIN : L19202WB1985PLC039431



Kkalpana Industries (India) Limited

13	Total Comprehensive Income for the period (11+12)	6.95	26.68	2.08	33.63	9.48	23.60
14	Earning per equity share (not annualised)						
	- Basic	0.01	0.03	0.00	0.04	0.01	0.02
	- Diluted	0.01	0.03	0.00	0.04	0.01	0.02
15	Paid up equity share capital (Face value per share of Rs. 2/-each)	1,881.46	1,881.46	1,881.46	1,881.46	1,881.46	1,881.46

Notes:


- 1 The Financial Results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard – 34 ("Interim Financial Reporting") notified u/s 133 of the Companies Act, 2013. The above results, for the quarter and half year ended 30th September, 2024, have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on 12th November, 2024, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
- 2 The company is engaged primarily in the business of reprocessed plastic compounds which constitute single reporting segment. Accordingly, the company is a single segment company in accordance with "Indian Accounting Standards 108 Operating Segment".
- 3 The Audit committee has reviewed the Statutory Auditor's report and the Board of Directors have approved it in their respective meeting held on 12th November, 2024. The statutory Auditor's report contains an unmodified opinion.
- 4 The exceptional item for the year ended 31st March, 2024 represents the loss on account of termination of subsidiary " Kkalpana Plastic Reprocess Industries Middleeast FZE" on 21st November, 2023.
- 5 The above quarter and half year ended financial results are available on the company's website at www.kkalpanagroup.com and also on the website of the BSE Limited i.e www.bseindia.com and The Calcutta Stock Exchange Limited i.e www.cse-india.com.
- 6 The figures for the corresponding previous period has been regrouped/reclassified wherever necessary, to conform to the current period figures.

Place : Kolkata

Date: 12th November, 2024





For Kkalpana Industries (India) Ltd


Dr. Pranab Ranjan Mukherjee (DIN: 00240758)
Whole Time Director



Kkalpana Industries (India) Limited

Kkalpana Industries(India) Limited CIN : L19202WB1985PLC039431 Statement of Assets & Liabilities (Rs in Lacs)		
Particulars	STANDALONE	
	As at 30-09-2024	As at 31-03-2024
	(Unaudited)	(Audited)
ASSETS		
1. Non-current assets		
Property, Plant and Equipment	2,678.70	2,733.73
Capital Work-in progress	-	7.91
Investment Property	1,281.68	1,281.68
Intangible assets	0.02	0.02
Right of Use - Lease	221.89	268.73
Financial Assets		
- Investments	-	-
- Other Financial Assets	37.44	188.01
Other Non - Current Assets	1.55	0.37
Total Non-Current Assets	4,221.28	4,480.45
Current Assets		
Inventories	1,538.08	1,446.96
Financial Assets		
- Trade receivables	836.50	865.74
- Cash and cash equivalents	639.02	575.78
- Other Financial Assets	242.18	273.20
Current Tax Assets (Net)	293.86	316.71
Other Current Assets	561.97	630.21
Total Current Assets	4,111.61	4,108.60
Total Assets	8,332.89	8,589.05
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	1,881.46	1,881.46
Other Equity	1,745.23	1,711.62
Total Equity	3,626.69	3,593.08
LIABILITIES		
Non-current liabilities		
Financial Liabilities		
- Borrowings	2,500.00	4,175.50
- Finance Lease Liability	109.09	151.73
Deferred tax liabilities (Net)	170.78	158.34
Total Non Current Liabilities	2,779.87	4,485.57
Current liabilities		
Financial Liabilities		
- Finance Lease Liability	86.50	89.25
- Trade payables		
- Micro & Small Enterprises	9.48	48.48
- Others	41.69	52.29
- Other Financial Liabilities	199.98	239.42
Other current liabilities	1,563.87	51.88
Provisions	24.81	29.09
Total Current Liabilities	1,926.33	510.41
Total Liabilities	4,706.20	4,995.97
Total Equity and Liabilities	8,332.89	8,589.05
<div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 30%;"> <p>Place : Kolkata</p> <p>Date: 12th November, 2024</p> </div> <div style="width: 30%; text-align: center;">  </div> <div style="width: 30%; text-align: right;"> <p>For Kkalpana Industries (India) Ltd</p>  <p>Dr. Pranab Ranjan Mukherjee (DIN: 00240758) Whole Time Director</p> </div> </div>		



Kkalpana Industries (India) Limited

KKALPANA INDUSTRIES (INDIA) LIMITED

STATEMENT OF CASH FLOW FOR THE PERIOD ENDED 30th SEPTEMBER, 2024

(Rs. In Lacs)

Particulars	STANDALONE	
	Half Year ended	Year ended
	30th September, 2024 (Unaudited)	31st March, 2024 (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax from continuing operations	46.06	59.53
Adjustment for:		
Depreciation & amortization expense	119.08	290.63
Loss/(Profit) on sale of Property, Plant and Equipment	(105.00)	-
Loss/(Profit) on sale of shares	-	(27.64)
Unwinding of Interest on security deposit	(1.53)	(2.81)
Finance cost	197.08	535.81
Interest income	(12.12)	(24.57)
Other comprehensive income	-	2.29
Liability no longer required/written back	(34.93)	(117.48)
Provision for Doubtful debts	-	20.20
Loss on disposal of subsidiary	-	84.37
Operating profit before Working Capital changes	162.58	760.80
	208.64	820.33
Adjustments for Working Capital changes		
Decrease/(increase) in non current financial assets		
Other financial assets	0.10	-
Decrease/(increase) in other non current assets	(1.18)	10.89
Decrease/(increase) in inventories	(91.12)	(659.12)
Decrease/(increase) in current financial assets		
Trade receivables	29.24	626.61
Other financial assets	34.09	(8.79)
Decrease/(increase) in other current assets	68.24	170.07
Increase/(decrease) in current financial liabilities		
Trade payables	(14.66)	110.88
Other financial liabilities	(10.94)	32.07
Increase/(decrease) in other current liabilities	1,511.99	(733.16)
Increase/(decrease) in short term provisions	(4.28)	7.35
Cash generated from operations	1,521.48	(443.20)
	1,730.12	377.13
(Tax paid) / refund received (net)	22.85	(189.09)
Net cash from operating activities	1,752.97	188.04
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment, CWIP and Intangible assets	(291.22)	(170.58)
Sale proceeds of Property, Plant and Equipment	105.00	-
Increase/(decrease) in Right of Use Assets	281.92	281.92
Interest receipt on investments	9.06	30.82
Increase in investment in Term deposit	152.00	(94.27)
Proceeds from disposal of subsidiary	-	24.46
Sale proceeds of investments	-	227.93
Net cash generated / (used) from investing activities	256.76	300.28
C. CASHFLOW FROM FINANCING ACTIVITIES		
Increase/ (decrease) from long term borrowings	(1,675.50)	(437.50)
Payment of Lease Liability	(53.52)	(107.03)
Finance cost	(217.47)	(444.36)
Net cash from financing activities	(1,946.49)	(988.89)
Net changes in Cash and Bank balances	63.24	(500.57)
Net Increase / (-) Decrease in Cash and Bank balances		
Balance at the end of the year	639.02	575.78
Balance at the beginning of the year	575.78	1,076.35
Net changes in Cash and Bank balances	63.24	(500.57)

Place : Kolkata
Date: 12th November, 2024



For Kkalpana Industries (India) Ltd

Dr. Pranab Ranjan Mukherjee (DIN: 00240758)
Whole Time Director

Limited Review Report on Unaudited Financial Results of Kkalpana Industries (India) Limited for the quarter & half year ended 30th September 2024, pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

To
The Board of Directors,
Kkalpana Industries (India) Ltd.
2B, Pretoria Street.
Kolkata -700071

1. We have reviewed the accompanying statement of unaudited financial results of **M/s. Kkalpana Industries (India) Limited** (“the Company”) for the quarter & half year ended 30th September 2024 (“the Statement”), attached herewith. The statement is being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“the Regulation”), as amended.
2. This Statement, which is the responsibility of the Company’s Management and approved by the Board of Directors in their meeting held on 12th November 2024, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 “Interim Financial Reporting” (“Ind AS 34”), prescribed under section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial results based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410 “Review of Interim Financial Information Performed by the Statutory Auditor of the Entity,” issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted, as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other recognized accounting principles practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **B. Chakrabarti & Associates**
Chartered Accountants
Firm Registration No: 305048E


D. Chakravarti
(Partner)

Mem No: 053402
UDIN: 24053402BJZXNE9941



Place: - Kolkata

Date:- 12th Day of November, 2024