



Kkalpana Industries (India) Limited

Date: 11th February 2025

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

Sub: Outcome of (4th of 2024-25) Board Meeting

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

Scrip Code: 526409

Dear Sirs,

As informed to you earlier vide our letter dated 27th January, 2025, the (4th of 2024-25) meeting of the Board of Directors of the Company was held on Tuesday, the 11th day of February 2025, commenced at 4.00 P.M. (IST) and concluded at 6:00 P.M. (IST). In this meeting, the Board have amongst other matters considered, approved and taken on record the following:

- Statement of Un-Audited Financial Results for the 3rd quarter and nine months ended 31st December 2024.
- Auditor's Limited Review Report on Un-audited Financial Results for the 3rd quarter and nine months ended 31st December 2024.
- To seek Shareholders' Approval through Postal Ballot in relation to the proposed Related Party Transaction for the financial year 2025-2026.
- Increment of Rs. 1,00,000/- per annum, being in prescribed scale, in remuneration payable to Dr. Pranab Ranjan Mukherjee (DIN: 00240758), Whole Time Director for the FY 2024-25, effective from 01.04.2024.

A copy of Statement of Un-audited Financial Results along with Auditor's Limited Review Report thereon for the 3rd quarter and nine months ended 31st December 2024, as required pursuant to 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 pursuant to 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: The Calcutta Stock Exchange Limited, 7 Lyons Range, Kolkata-700 001

Regd. Office : Bhasa, No.14, P.O. & P.S. Bishnupur, Diamond Harbour Road, 24 Parganas (S) - 743503, West Bengal
Tel. : +91-33-4064 7843, E-mail : kolkata@kkalpana.co.in, www.kkalpanagroup.com

CIN : L19202WB1985PLC03941



Kkalpana Industries (India) Limited

KKALPANA INDUSTRIES (INDIA) LTD.

Statement showing Unaudited Financial Results for the Quarter and Nine months ended 31st December, 2024

(Rs. In Lacs)

S. No	Particulars	Quarter Ended			Nine months ended		Year ended
		31.12.24 (Unaudited)	30.09.24 (Unaudited)	31.12.23 (Unaudited)	31.12.24 (Unaudited)	31.12.23 (Unaudited)	31.03.24 (Audited)
	Income						
1	Revenue from Operations	663.03	1,310.84	1,593.59	3,067.01	4,931.49	6,208.87
2	Other Income	403.64	157.04	392.71	1,040.85	1,326.24	1,890.53
3	Total Income (1+2)	1,066.67	1,467.88	1,986.30	4,107.86	6,257.73	8,099.40
4	Expenses						
	a. Cost of Materials Consumed	654.17	739.06	1,217.98	2,495.35	4,098.22	5,086.93
	b. Changes in Inventories of Finished Goods	(114.40)	138.26	59.47	(164.59)	(94.08)	(135.52)
	c. Employee benefit expenses	152.49	164.65	168.27	476.50	461.18	654.08
	d. Finance costs	66.85	81.10	140.35	263.93	398.36	535.81
	e. Depreciation and amortisation expenses	59.36	59.52	77.73	178.44	231.16	290.63
	f. Other expenses	235.92	274.83	306.61	799.89	1,117.92	1,523.58
	Total Expenses	1,054.39	1,457.42	1,970.41	4,049.52	6,212.76	7,955.51
5	Profit/(loss) before exceptional and Extra ordinary items and tax (3-4)	12.28	10.46	15.89	58.34	44.97	143.89
6	Exceptional Items	-	-	(84.37)	-	(84.37)	(84.37)
7	Profit/(loss) before Extra ordinary items and tax (5+6)	12.28	10.46	(68.48)	58.34	(39.40)	59.53
8	Extraordinary Items	-	-	-	-	-	-
9	Profit/(loss) before tax (7+8)	12.28	10.46	(68.48)	58.34	(39.40)	59.53
10	Tax expenses						
	a. Current Tax	-	(2.63)	-	-	-	19.57
	b. Deffered tax	11.16	6.14	5.50	23.59	25.09	18.59
	c. Tax for earlier years	-	-	-	-	-	(0.53)
11	Profit/(loss) for the period (9-10)	1.12	6.95	(73.98)	34.75	(64.49)	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



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13	Total Comprehensive Income for the period (11+12)	1.12	6.95	(73.98)	34.75	(64.49)	23.60
14	Earning per equity share (not annualised)						
	- Basic	0.00	0.01	(0.08)	0.04	(0.07)	0.02
	- Diluted	0.00	0.01	(0.08)	0.04	(0.07)	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 nine months ended 31st December, 2024, have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on 11th February, 2025, 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 meetings held on 11th February, 2025. 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 nine months 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.

For Kkalpana Industries (India) Ltd

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

Place : Kolkata

Date: 11th February, 2025



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Limited Review Report on Unaudited Financial Results of M/s. Kkalpana Industries (India) Limited for the quarter and nine months ended 31st December 2024, pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

To
The Board of Directors,
M/s. Kkalpana Industries (India) Ltd.
Bhasa, No.14, P.O. & P.S. Bishnupur, Diamond Harbour Road,
South 24 Parganas – 743503, West Bengal

1. We have reviewed the accompanying statement of unaudited financial results of **M/s. Kkalpana Industries (India) Limited** (“the Company”) for the quarter and nine months ended **31st December 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 11th February 2025, 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

Place: - Kolkata

Date: - 11thDay of February, 2025

D. Chakravarti

D. Chakravarti
(Partner)

Mem No: 053402

UDIN: 25053402BMUJDM8702

