

Date: 15th November, 2018

To The Manager, Listing Department. Bombay Stock Exchange Limited (Designated Stock Exchange), PJ Towers, Dalal Street, Mumbai - 400 001 Fax: 022-2272 3121/ 2037/39/41/61/1072

Sub: Corrigendum in Consolidated Statement of Assets and Liabilities as at 30th September, 2018 Ref: Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir.

The Consolidated Statement of Assets and Liabilities as at 30th September, 2018, as uploaded on your portal yesterday i.e. 14th November, 2018, contains some typographical errors.

Please note that "Trade Receivables" should be read as Rs. 33834.56 Lacs as against Rs. 32210.40 lacs (as uploaded on your portal yesterday). Further, in "Other Current Assets" the figure should be read as Rs. 4034.51 lacs as against 5658.67 lacs (as uploaded on your portal yesterday).

These are typographical errors which were committed while preparing the Consolidated Statement of Assets and Liabilities.

It may be noted that there has been no corresponding change/error in the Standalone and Consolidated Income and Expenditure Statement as on 30th September, 2018, or Standalone Statement of Assets and Liabilities as at 30th September, 2018, as uploaded in your portal.

We sincerely regret the errors.

For the sake of convenience, we enclose herewith another Statement of Standalone and Consolidated Income and Expenditure as on 30th September, 2018 and Standalone Statement of Assets and Liabilities as at 30th September, 2018 and revised Consolidated Statement of Assets and Liabilities as at 30th September, 2018. The Limited Review Report of the Statutory Auditors is being sent again for your convenience. Kindly take the aforesaid information on record and oblige.

Thanking You,

Yours faithfully,

For Kkalpana Industries (India) Limited

Tanw Panday Tanvi Panday (Membership No. ACS 31176)

Company Secretary



CC: The Calcutta Stock Exchange Limited, 7, Lyons Range, Kolkata – 700 001

Regd. Office: 2B, Pretoria Street, Kolkata - 700 071

Tel.: +91-33-2282 3744/45/3671/99, Fax: +91-33-2282 3739, E-mail: kolkata@kkalpana.co.in

Mumbai Office: 106, Laxmi Plaza, Laxmi Industrial Estate, New Link Road, Andheri (West), Mumbai - 400 053, India Tel.: +91-22-67021470/71/72, Fax: +91-22-6702 1473 E-mail: mumbai@kkalpana.co.in

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KKALPANA INDUSTRIES (INDIA) LTD.

Statement showing quarterly results for the quarter ended and half year ended 30th September, 2018. (STANDALONE)

S. No	Pariculars Paricular Paricu	TI	ree Months Ende	d I	Six month	s Ended	Rs. In Lacs Year Ended
		STANDALONE			STAND	STANDALONE	
		30.09.2018 Unaudited	30.06.2018 Unaudited	30.09.2017 Unaudited	30.09.2018 Unaudited	30.09.2017 Unaudited	31.03.2018 Audited
	Income	-1/			V.1000100	Unaddited	Audited
1	Revenue from Operations	48,082.33	49,293.37	35,216.62	97,375.69	80 440 70	470 004 00
2	Other Income	-175.03	424.29	333.21	249.26	89,413.78 493.56	176,801.02 792.67
3	Total Income (1+2)	47,907.30	49,717.66	35,549.83	97,624.95	89,907.34	177,593.69
. 4	Expenses						
	a. Cost of Materials Consumed	40,834.49	43,195.44	29,578.73	84,029.93	76,307.58	148,876.55
	b. Changes in Inventories of Finished Goods	21.58	-346.04	1,371.34	-324.46	79.38	-79.64
	c. Excise duty on sale of goods				- 1	3,775,43	3,775.43
	d. Employee benefit expenses	960,60	817.36	526.31	1,777.96	1,100.71	2,524.86
	e. Finance costs	1,502.62	1,440.12	847.52	2,942.74	2,052,07	5,767.92
	f. Depreciation and amortisation expenses	418.53	412.34	404.29	830.87	793.92	1,725.66
	g. Other expenses ·	3,273.26	3,134.21	2,425.73	6,407.47	4,657.00	11,553.08
	Total Expenses	47,011.08	48,653.44	35,153.91	95,664.51	88,766.09	174,143.86
5	Profit/(loss) before exceptional and Extra ordinary items and tax (3-4)	896.22	1,064.22	395.93	1,960.44	1,141.25	3,449.83
6	Exceptional Items						
<u> </u>	CACCAGAIN TONIO						100000000000000000000000000000000000000
7	Profit/(loss) before Extra ordinary items and tax (5+6)	896.22	1,064.22	395.93	1,960.44	1,141.25	3,449.83
8	Extraordinary Items				•		
9	Profit/(loss) before tax (7+8)	896.22	1,064.22	395.93	1,960.44	1,141.25	3,449.83
10	Tax expenses						
10	a. Current Tax	294.78	342.07	79,19	636.85	228,25	688.62
	b. Deffered tax	28.19	30,55	*	58.74		563.97
11	Profit/(loss) for the period (9-10)	573.24	691.60	316.74	1,264.85	913.00	2,197.24
12	Other comprehensive Income		* * * * * * * * * * * * * * * * * * * *	10 20 00 100			
	A (i) Items that will not be reclassified to Profit or Loss	•	•		•	*	-27.80
	(ii) Income tax relating to items that will not be reclassified to	·	-	-	•		9.62
	B (i) Items that will be reclassified to Profit or Loss				Land Name A		
	(ii) Income tax relating to items that will be reclassified to Profit or Loss	T-1	•		-	-	-
	Other comprehensive Income	-				•	-18.18
13	Total Comprehensive Income for the period (12+13)	573.24	691.60	316.74	1,264.85	913.00	2,197.24
14	Earning per equity share (not annualised)						
	-Basic	0.61	0.74	0.34	1.34	0.97	2.34
	- Diluted	0.61	0.74	0.34	1.34	0.97	2.34
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

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Notes:

The above unaudited financial results for the quarter and half year ended on 30th September, 2018 have been reviewed by the audit committee and have also been approved by the Board of Directors at their respective meetings held on 14th Nov. 2018

Reported revenue for half year ended 30.09.2018 is not comparable with half year ended 30.09.2017 due to changes in accounting treatment of Indirect taxes post the implementation of GST from 1st July, 2017. Comparative figures on standalone results for the half year ended 30th September, 2018 is given below:

			1	
Particulars	Six month	Six months Ended		
	30.09.2018	30.09.2017	31.03.2018	
Revenue from Operation (Net of Excise Duty)	97,375.69	85,638.35	173,025.58	

The company is engaged primarily in the business of different grades of plastic granules which constitute single reporting segment Accordingly, the company is a single segment company in accordance with "Indian Accounting Standard 108 Operating Segment".

In respect of quarter ended 30th September, 2018 "Other Income" includes loss on MTM of Rs.148.37 lacs (previous quarter Rs. 314.75 lacs) and Foreign exchange loss of Rs.80.72 lacs (previous quarter gain of Rs.786.50 lacs). Therefore it stands reduced to Rs. 175.03 lacs.

In respect of quarter ended 30th September, 2018 dividend for financial year 2017-18 was paid @12% i.e Rs. 0.24p per share of Rs. 2 each to the members of the company in October, 2018. The 33rd AGM was held on 27th September, 2018.

The results will be uploaded and available for viewing on the Company's website at www.kkalpanagroup.com and also on the website of Bombay Stock Exchange Limited.

The figures for the corresponding previous period has been regrouped/reclassified wherever necessary, to make them comparable.

Place: Kolkata Date: 14th Nov, 2018

Dr. Pranao Ranjan Mukherjee (DIN: 90240758)

Whole Time Director



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S. No	Pariculars	Thr	ee Months En	ded	Six month	s Ended	Rs. in Lacs Year Ended	
	Experience of the control of the con	CONSOLIDATED			CONSOLIDATED		CONSOLIDATED	
		30,09,2018 Unaudited	30.06.2018 Unaudited	30.09.2017 Unaudited	30.09.2018 Unaudited	30.09.2017 Unaudited	31.03.2018 Audited	
	Income Revenue from Operations	49.037.10	48.723.27	35,216.62	97,760.37	89,413.78	475.047.4	
2	Other Income	(161.99)	459.69	333.21	297.70	493.56	175,947.1 793.0	
3	Total Income (1+2)	48,875.10	49,182,97	35,549,83	98,058,06	89,907.34	176,740.2	
7.74	and the second s							
4	a. Cost of Materials Consumed	41,566.51	42,476.30	29,578.73	84,042.81	76,307.58	147,944.4	
	b. Changes in Inventories of Finished Goods	15.09	-347.56	1,371,34	-332.47	79.38	-106.2	
	c. Excise duty on sale of goods		- F.		-	3,775.43	3,775.4	
	d. Employee benefit expenses	1,030.79	854.83	526.31	1,885.62	1,100.71	2.559.4	
-	e. Finance costs	1,502.69	1,440.36	847.52	2,943.05	2,052.07	2,359.4 5,767.9	
	f. Depreciation and amortisation expenses	423.44	416.88	404,29	840.32	793.92	1,732.9	
	g. Other expenses	3,462.91	3,294.84	2,425.73	6,757.75	4,657.00	11,791.1	
	Total Expenses	48,001.43	48,135.65	35,153.91	96,137.08	88,766.09	173,465.0	
5	Profit/(loss) before exceptional and Extra ordinary Items and tax (3-4)	873.68	1,047.32	395.93	1,920.99	1,141.25	3,275.1	
6	Share of Profit /(loss) of Associate	(0.53)	2.15	-11.53	1.62	-11.53	4.3	
7	Profit/(loss) before Extra ordinary items and tax (5+6)	874.21	1,049.47	384.40	1,919.37	1,129.72	3,279.5	
8	Extraordinary Items	-	•					
9	Profit/(loss) before tax (7+8)	874.21	1,049.47	384.40	1,919.37	1,129.72	3,279.6	
10	Tax expenses			V-0102 173				
	a Current Tax b Deffered tax	294.78 86.93	342.07 30.55	.79.19	636.85 117.48	228.25	688.6 563.9	
	D. Delieled dax	3	=1					
11	Profit/(loss) for the period (9-10)	492,50	676,85	305.21	1,165.04	901.47	2,028.9	
12	Other comprehensive Income		- 1					
10-11	A(i) Items that will not be reclassified to Profit	•				•	-27.8	
	or Loss (ii) Income tax relating to items that will not		-		-		9.6	
	B(i) Items that will be reclassified to Profit or Loss	• 1		•	*		4	
	(ii) Income tax relating to items that will be reclassified to Profit or Loss		-	-		· •	•	
	Other comprehensive Income	-		-	-		-18.1	
13	Total Comprehensive Income for the period (12+13)	492.50	676.85	305.21	1,165.04	901.47	2,026.9	
14	Profit/ (Loss) for the Year Attributable to :-							
	Equity Holders of the Parent		678.54	306.49		902.75 -1.28	2,044.3 -17.4	
	Non Controlling Interest	3 77 77 20 3 0	-1.69 676.85	-1.28 305.21		901.47	2,026.9	
15	Total Comprehensive Income for the year	engline Lin	MASSERT STATE					
10	Equity Holders of the Parent		678,54	306.49		902.75	2,026.2	
	Non Controlling Interest		-1.69 676.85	-1.23 305.21	•	-1.28 901.47	-17.4 2,008.7	
*.0	Exercises per equity share		370.03					
10	Earning per equity share - Basic	0.52	0.72	0.16	1.24	0.48	2.1	
	-014d	0.52	0.72	0.16	1.24	0.48	2.1	
17	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	1,881.4	



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Notes:

- The above unaudited financial results for the quarter and half year ended on 30th September, 2018 have been reviewed by the audit committee and have also been approved by the Board of Directors at their respective meetings held on 14th Nov, 2018
- Reported revenue for half year ended 30.09.2018 is not comparable with half year ended 30.09.2017 due to changes in accounting treatment of Indirect taxes post the implementation of GST from 1st July, 2017. Comparative figures on consolidated results for the half year ended 30th September, 2018 is given below:

(Rs. In Lacs)

KANTANIA KANTANIA	Six months End	s Ended	Year Ended
Particulars	30.09.2018	30.09.2017	31.03.2018
Revenue from Operation (Net of Excise Duty)	97,760.37	85,638.35	172,171.76

- The company is engaged primarily in the business of different grades of plastic granules which constitute single reporting segment Accordingly, the company is a single segment company in accordance with "Indian Accounting Standard 108 Operating Segment".
 - In respect of quarter ended 30th September, 2018 "Other Income" includes loss on MTM of Rs.148.37 lacs (previous quarter Rs. 314.75 lacs) and Foreign exchange loss of Rs.80.72 lacs (previous quarter gain of Rs.786.50 lacs). Therefore it stands reduced to Rs. 161.99 lacs.
- In respect of quarter ended 30th September, 2018 dividend for financial year 2017-18 was paid @12% i.e Rs. 0.24p per share of Rs. 2 each to the members of the company in October, 2018. The 33rd AGM was held on 27th September, 2018.
- The Consolidated Results includes Results of :-(a) the company's 99.99% Subsidiary Company viz. "Plastic Processors and Exporters Pvt. Ltd." and (b) the Associate company "Kkalpana Plastick Limited" in which the company holds 36.23% of its paid up Equity share capital.
- The results will be uploaded and available for viewing on the Company's website at www.kkalpanagroup.com and also on the website of Bombay Stock Exchange Limited .
- 8 The figures for the corresponding previous period has been regrouped/reclassified wherever necessary, to make them comparable.

Place: Kolkata Date: 14th Nov. 2018 For Kkalpana Industries (India),Ltd

Dr. Pfanab Rahjan Mukherjee (DIN: 00240758) Whole Time Director





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Kkalpana	Industrie	s(India)	Limited
Stateme	nt of Asse	ts & Li	abilities

	STAND	(Rs in Lacs) ALONE	
Particulars	As at 30-09-2018	As at 31-03-2018	
	(Un-Audited)	(Audited)	
ASSETS			
1. Non-current assets			
Property, Plant and Equipment	23,018.03	23,121.20	
Capital work-in-progress	731.32	410.14	
Investment Property	1,281.68	1,281.68	
Intangible assets	19.76	22.29	
Financial Assets			
Investments	236.29	236.29	
Other Financial Assets	328.97	254.20	
Other Non - Current Assets	171.75	347.18	
Total Non-Current Assets	25,787.79	25,672.98	
Current Assets			
Inventories	17,089.81	15,543.90	
Financial Assets			
Trade receivables	33,810.01	33,113.05	
Cash and cash equivalents	1,671.15	1,687.83	
Loans	847.00	741.39	
Other Financial Assets	203.01	346.18	
Other current assets	5,621.22	5,915.68	
Total Current Assets	59,242.20	57,348.03	
Total Assets	85,029.99	83,021.01	
EQUITY AND LIABILITIES			
Equity			
Equity Share capital	1,881.46	1,881,46	
Other Equity	28,737,60	27,698.53	
Total Equity	30,619.06	29,579.99	
TOWN EQUITY			
LIABILITIES			
Non-current liabilities	l		
Financial Liabilities			
Borrowings	5,961.48	6,488.50	
Provisions	93.98	93.98	
Deferred tax liabilities (Net)	2,478.91	2,420.17	
Total Non Current Liabilities	· 8,534.37	9,002.6	
Current liabilities -			
Financial Liabilities			
Borrowings	10,065.23	14,441.10	
Trade payables	31,539.19	26,690.97	
Other Financial Liabilities	3,520.76	2,528.50	
Other current liabilities	51.93	74.76	
Provisions	41.72	88.96	
Current Tax Liabilities (Net)	657.74	614.08	
Total Current Liabilities	45,876.56	44,438.3	
Total Liabilities	54,410.93	53,441.0	
Total Equity and Liabilities	85,029.99	83,021.0	

Date: 14th Nov, 2018

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Kkalpana Kkalpana Industries (India) Limited

Statement of Assets & L	abilities	(Rs in Lacs)	
	CONSOL		
Particulars	As at 30-09-2018	As at 31-03-2018	
	(Un-Audited)	(Audited)	
ASSETS			
1. Non-current assets			
Property, Plant and Equipment	23,333.15	23,316.93	
Capital work-in-progress	731.32	410.14	
Investment Property	1,281.68	1,281.68	
Goodwill	9: 55	49.60	
Intangible assets	19.76	22.29	
Financial Assets			
Investments	236.29	239.04	
Other Financial Assets	345.43	271.24	
Other Non - Current Assets	178.33	453.65	
Total Non-Current Assets	26,125.95	26,044.58	
Current Assets			
Inventories	17,470.43	15,910.87	
Financial Assets			
Trade receivables	33,834.56	32,968.15	
Cash and cash equivalents	1,697.36	1,697.50	
Loans	8.83	0.00	
Other Financial Assets	208.29	357.36	
Other current assets	4,034.51	6,525.38	
Total Current Assets	57,253.98	57,459.26	
Total Assets	83,379.92	83,503.84	
EQUITY AND LIABILITIES		,	
Equity			
Equity Share capital	1,886.46	1,881.46	
Other Equity	28,499.91	27,576.96	
4	30,386.37	29,458.42	
Non-Controlling Interest		(19.32)	
Total Equity	30,386.37	29,439.10	
LIABILITIES			
Non-current liabilities			
Financial Liabilities			
Borrowings	5,961.48	6,488.50	
Provisions	93.98	93.98	
Deferred tax liabilities (Net)	2,477.21	3,000.31	
Total Non Current Liabilities	8,532.67	9,582.79	
Current liabilities			
Financial Liabilities			
Borrowings	10,065.23	14,441.10	
Trade payables	30,119.72	26,733.13	
Other Financial Liabilities	3,520.76	2,528.50	
Other current liabilities	55.81	76.28	
Provisions	41.72	88.96	
Current Tax Liabilities (Net)	657.64	613.98	
Total Current Liabilities	44,460.88	44,481.95	
	52,993.55	54,064.74	
Total Liabilities Total Equity and Liabilities	83,379.92	83,503.84	

For Kkalpana Industries (India) Ltd

Place : Kolkata

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

Date: 14th Nov, 2018

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B. Mukherjee & Co.

Chartered Accountants

LIMITED REVIEW REPORT

To
The Board of Directors
Kkalpana Industries India Limited
2B, Pretoria Street,
Kolkata-700071

30B, Ramkamal Street Kolkata-700 023

Ph.: 2455-4888, 2459-6310

Fax: (033) 2455-4888, 2455-3601

E-mail: bmukherjeec@rediffmail.com
bmukherjeeco@gmail.com

Kolkata Branch Office: 28A, Subarban School Road Kolkata-700 025

Other Branch Offices :

Siliguri * Berhampore * Guwahati * Patna

We have reviewed the accompanying statement of unaudited financial results of M/s Kkalpana Industries (India) Limited ("the Company") for the 02nd quarter ended 30th September, 2018. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting 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 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 05th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kolkata Date: 14.11.2018 308/Ram (C)

Kampi Street 1 &

Kol-23 &

Role of Account

For B. MUKHERJEE & CO. CHARTERED ACCOUNTANTS F.R. No. 302096E

PARTNER (M.NO. 006601)



B. Mukherjee & Co.

Chartered Accountants

30B, Ramkamal Street Kolkata-700 023

Ph.: 2455-4888, 2459-6310 Fax: (033) 2455-4888, 2455-3601 E-mail: bmukherjeec@rediffmail.com

bmukherjeeco@gmail.com

Kolkata Branch Office: 28A, Subarban School Road Kolkata-700 025

Other Branch Offices: Siliquri ★ Berhampore ★ Guwahati ★ Patna

The Board of Directors Kkalpana Industries India Limited 2B, Pretoria Street, Kolkata-700071

We have reviewed the accompanying statement of unaudited consolidated financial results of M/s Kkalpana Industries (India) Limited ("the Company") for the 02st quarter ended 30th September, 2018. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We did not review the interim financial statement of one subsidiary that has been considered in the preparation of the statement which consist total revenue of Rs. 1,674 lacs and net loss of Rs.39.45 lacs for the half year ended and share of profit from one associate company amounting to Rs. 1.62 lacs for the half year ended. This financial statements and other financial information have been reviewed by another auditor whose report has been furnished to us, and our opinion on the statements to the extent they have been derived from such financial statements is based solely on the report of such other auditor.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with applicable Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting 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 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 05th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kolkata Date: 14.11.2018

For B. MUKHERJEE & CO. CHARTERED ACCOUNTANTS F.R. No. 302096E.

PARTNER

(M.NO. 006601)