



Kkalpana Industries (India) Limited

Date: 14th November, 2020

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: Outcome of (03rd of 2020-21) 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 29.10.2020, the (03rd of 2020-21) meeting of the Board of Directors of the Company was held on Saturday, the 14th day of November, 2020, commenced at 11.00 A.M. and concluded at 2.45 P.M. In this meeting, the Board have amongst other matters considered, approved and took on record the following:

- Statement of Un-Audited Standalone & Consolidated Financial Results for the 02nd quarter and half year ended 30th September, 2020.
- Auditor's Limited Review Report on Un-audited Standalone & Consolidated Financial Results for the 02nd quarter and half year ended 30th September, 2020.
- Incorporation of a Wholly Owned Subsidiary in the proposed name and style of M/s Ddev Plastiks Industries Limited with an approximate proposed initial investment of Rs. 15 lacs.
- Incorporation of a Wholly Owned Subsidiary in the proposed name and style of M/s Ddev Plastics Limited with an approximate proposed initial investment of Rs. 15 lacs.

A copy of Statement of Un-audited Standalone and Consolidated Financial Results along with Auditor's Limited Review Report thereon for the for the 02nd quarter and half year ended 30th September, 2020, as required by 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

Tanvi 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

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www.kkalpanagroup.com

CIN : L19202WB1985PLC039431



Kkalpana Industries (India) Limited

KKALPANA INDUSTRIES (INDIA) LTD.
Statement showing Unaudited Financial Results for the Quarter and Half year ended 30th September, 2020 (STANDALONE)

S. No	Particulars	Quarter Ended			Half Year Ended		(Rs. In Lacs)
		STANDALONE					
		30.09.20 (Unaudited)	30.06.20 (Unaudited)	30.09.19 (Unaudited)	30.09.20 (Unaudited)	30.09.19 (Unaudited)	31.03.20 (Audited)
	Income						
1	Revenue from Operations						
2	Other Income	39,769.93	22,862.35	41,402.03	62,632.28	90,883.62	1,76,221.02
		403.99	205.63	260.25	609.62	673.23	1,370.75
3	Total Income (1+2)	40,173.92	23,067.98	41,662.28	63,241.90	91,556.85	1,77,591.77
4	Expenses						
	a. Cost of Materials Consumed	34,561.73	18,740.88	34,906.09	53,302.61	78,928.14	1,53,134.87
	b. Changes in Inventories of Finished Goods	257.88	1,155.41	765.45	1,413.29	276.76	(38.89)
	c. Employee benefit expenses	801.33	640.99	1,099.16	1,442.32	2,136.64	3,898.66
	d. Finance costs	893.28	777.80	1,128.13	1,671.08	2,393.31	4,540.74
	e. Depreciation and amortisation expenses	304.44	302.51	301.08	606.95	606.38	1,215.25
	f. Other expenses	2,772.46	1,433.78	2,848.49	4,206.24	5,670.04	11,808.53
	Total Expenses	39,591.12	23,051.37	41,048.40	62,642.49	90,011.27	1,74,559.16
5	Profit/(loss) before exceptional and Extra ordinary items and tax (3-4)	582.80	16.61	613.88	599.41	1,545.58	3,032.61
6	Exceptional Items	-	-	-	-	-	-
7	Profit/(loss) before Extra ordinary items and tax (5+6)	582.80	16.61	613.88	599.41	1,545.58	3,032.61
8	Extraordinary Items	-	-	-	-	-	-
9	Profit/(loss) before tax (7+8)	582.80	16.61	613.88	599.41	1,545.58	3,032.61
10	Tax expenses						
	a. Tax for earlier years	-	-	30.02	-	30.02	(178.97)
	b. Current Tax	129.61	-	102.42	129.61	377.30	680.46
	c. Deferred tax	(25.39)	10.07	124.87	(15.32)	176.44	(532.67)
11	Profit/(loss) for the period (9-10)	478.58	6.54	356.57	485.12	961.82	3,063.79
12	Other comprehensive Income						
	A (i) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	(26.78)
	(ii) Income tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-	9.27
	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	-	-	-	-	-	(17.51)
13	Total Comprehensive Income for the period (11+12)	478.58	6.54	356.57	485.12	961.82	3,046.28
14	Earning per equity share (not annualised)						
	- Basic	0.51	0.01	0.38	0.52	1.02	3.26
	- Diluted	0.51	0.01	0.38	0.52	1.02	3.26
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

[Signature]

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Notes:

- 1 The company has considered the possible risk that may result from the pandemic relating to COVID 19 and expects to recover the carrying amount to all its assets including inventories, receivables, investments and some other financial and non-financial assets in the ordinary course of business based on the internal and the external information available upto the date of approval of financial results. The company is continuously monitoring for any material changes in regard to future economic conditions.
- 2 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, 2020, have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on 14th November, 2020, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3 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 Standards 108 Operating Segment".
- 4 The Financial Results for the quarter and half year ended, 30th September, 2020 have been subjected to limited review by the statutory auditors. The auditors have expressed an un-modified opinion on the financial results, as referred above, in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 5 The code on Social Security, 2020 (CODE), which recently received the Presidential Assent, subsumes 9 laws relating to social security, retirement and employee benefits, including Employees Provident Fund and Miscellaneous Provisions Act, 1952 and the payment of Gratuity Act, 1972. The effective date of the code is yet to be notified and related rules are yet to be framed. The impact of the changes, if any, will be assessed and recognised post notification of the relevant provisions.
- 6 The above quarterly and half yearly financial results are available on the company's website at www.kkalpanagroup.com and also on the website of the Bombay Stock Exchange i.e www.bseindia.com and Calcutta Stock Exchange i.e www.cse-india.com.
- 7 The figures for the corresponding previous period has been regrouped/reclassified wherever necessary, to conform to the current period figures.

Place : Kolkata

Date: 14th November, 2020

For Kkalpana Industries (India) Ltd

Dev Krishna Surana (DIN: 08357094)

Whole time Director

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Kkalpana Industries (India) Limited

Kkalpana Industries (India) Limited CIN : L19202WB1985PLC039431 Statement of Assets & Liabilities		
Particulars	(Rs in Lacs)	
	STANDALONE	
	As at 30-09-2020 (Unaudited)	As at 31-03-2020 (Audited)
ASSETS		
1. Non-current assets		
Property, Plant and Equipment		
Capital work-in-progress	23,069.78	23,432.46
Investment Property	-	-
Intangible assets	1,281.68	1,281.68
Right of Use - Lease	13.26	14.42
Financial Assets	91.56	-
- Investments		
- Other Financial Assets	236.79	236.79
Other Non - Current Assets	713.11	113.85
	32.45	38.39
Total Non-Current Assets	25,438.63	25,117.59
Current Assets		
Inventories		
Financial Assets	10,658.22	15,228.77
- Trade receivables	27,413.05	23,851.92
- Cash and cash equivalents	348.28	1,511.08
- Other Financial Assets	367.95	411.45
Other current assets	3,501.16	4,464.50
Total Current Assets	42,288.66	45,467.72
Total Assets	67,727.29	70,585.31
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	1,881.46	1,881.46
Other Equity	33,118.75	32,746.50
Total Equity	35,000.21	34,627.96
LIABILITIES		
Non-current liabilities		
Financial Liabilities		
Borrowings	3,201.35	3,588.81
Provisions	246.49	246.49
Deferred tax liabilities (Net)	2,383.00	2,398.33
Total Non Current Liabilities	5,830.84	6,233.63
Current liabilities		
Financial Liabilities		
- Borrowings	2,870.80	4,888.39
- Trade payables		
- Micro & Small Enterprises	583.11	506.75
- Others	18,729.68	20,109.69
Other Financial Liabilities	3,587.27	3,222.60
Other current liabilities	425.08	541.99
Provisions	293.52	117.16
Current Tax Liabilities (Net)	406.78	337.14
Total Current Liabilities	26,896.24	29,723.72
Total Liabilities	32,727.08	35,957.35
Total Equity and Liabilities	67,727.29	70,585.31

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Kkalpana Industries (India) Limited

KKALPANA INDUSTRIES (INDIA) LIMITED

STATEMENT OF CASH FLOW FOR THE PERIOD ENDED 30th SEPTEMBER 2020

(Rs. In Lacs)

Particulars	STANDALONE	
	As at 30.09.20 (Unaudited)	As at 30.09.19 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax from continuing operations	599.42	1,545.58
Adjustment for:		
Depreciation & amortization expense	606.96	606.38
Loss/(Profit) on sale of fixed assets	11.23	13.89
Unwinding of Interest on security deposit	(3.82)	(7.23)
Finance cost	1,671.08	2,393.31
Interest income	(14.33)	(45.50)
Interest on Lease Liability	0.01	-
Bad debts written off	-	4.57
Notional rent on Security deposit	5.53	3.94
Operating profit before Working Capital changes	2,276.66	2,969.36
	2,876.08	4,514.95
Adjustments for Working Capital changes		
Decrease/(increase) in non current financial assets		
Other financial assets	(9.02)	5.19
Decrease/(increase) in other non current assets	0.42	(5.18)
Decrease/(increase) in inventories	4,570.56	1,213.35
Decrease/(increase) in current financial assets		
Trade receivables	(3,561.13)	6,225.74
Loans	-	-
Other financial assets	43.50	65.90
Decrease/(increase) in other current assets	963.34	1,134.36
Increase/(decrease) in non current provisions	-	-
Increase/(decrease) in current financial liabilities		
Trade payables	(1,303.65)	(6,572.40)
Other financial liabilities	613.22	(1,606.90)
Increase/(decrease) in other current liabilities	(116.92)	(138.66)
Increase/(decrease) in short term provisions	176.36	5.73
Cash generated from operations	1,376.68	327.14
	4,252.76	4,842.09
(Tax paid) / refund received (net)	(59.98)	(417.28)
Net cash from operating activities	4,192.78	4,424.81
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment, CWIP and	(343.03)	(382.39)
Sale proceeds of Property, Plant and Equipment	92.42	11.82
Interest receipt on investments	14.32	45.50

Prasanna

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Increase in investment in Term deposit	(589.51)	185.47	
Net cash generated / (used) in investing activities		(825.80)	(139.60)
C. CASHFLOW FROM FINANCING ACTIVITIES			
Repayment of long term borrowings	(508.21)	(878.05)	
Increase/(decrease) in short term borrowings	(2,410.79)	(1,213.09)	
Payment of Lease Liability	(1.66)		
Dividend paid	(112.89)	(225.78)	
Finance cost	(1,496.21)	(2,275.23)	
Net cash from financing activities		(4,529.76)	(4,592.14)
Net changes in Cash and Bank balances		(1,162.78)	(306.94)
Net Increase / (-) Decrease in Cash and Bank balances			
Balance at the end of the year		348.28	1,385.12
Balance at the beginning of the year		1,511.06	1,692.06
Net changes in Cash and Bank balances		(1,162.78)	(306.94)

Signature



Kkalpana Industries (India) Limited

KKALPANA INDUSTRIES (INDIA) LTD.
Statement showing Unaudited Financial Results for the Quarter and Half year ended 30th September, 2020 (CONSOLIDATED)

S. No	Particulars	Quarter Ended			Half Year Ended		Rs. In Lacs
		CONSOLIDATED					
		30.09.20 (Unaudited)	30.06.20 (Unaudited)	30.09.19 (Unaudited)	30.09.20 (Unaudited)	30.09.19 (Unaudited)	31.03.20 (Audited)
	Income						
1	Revenue from Operations	39,769.93	22,868.11	41,286.12	62,638.04	89,457.95	1,74,469.55
2	Other Income	403.99	207.46	162.33	611.45	577.96	1,272.36
3	Total Income (1+2)	40,173.92	23,075.57	41,448.45	63,249.49	90,035.91	1,75,741.92
	Expenses						
	a. Cost of Materials Consumed	34,561.73	18,740.88	34,646.08	53,302.61	77,134.35	1,50,937.99
	b. Changes in Inventories of Finished Goods	257.88	1,155.41	831.36	1,413.29	324.18	10.77
	c. Employee benefit expenses	802.84	642.50	1,109.58	1,445.34	2,284.63	4,064.84
	d. Finance costs	893.28	777.80	1,128.15	1,671.08	2,393.99	4,541.75
	e. Depreciation and amortisation expenses	304.96	303.04	301.59	608.00	611.79	1,221.70
	f. Other expenses	2,776.23	1,435.97	2,886.51	4,212.20	5,803.77	11,990.96
	Total Expenses	39,596.92	23,055.60	40,903.27	62,652.52	88,552.71	1,72,768.00
5	Profit/(loss) before exceptional and Extra ordinary items and tax (3-4)	577.00	19.97	545.18	596.97	1,483.20	2,973.91
6	Share of Profit /(loss) of Associate	1.02	0.26	(0.20)	1.28	0.99	0.19
7	Profit/(loss) before Extra ordinary items and tax (5+6)	578.02	20.23	544.98	598.25	1,484.19	2,974.09
8	Extraordinary Items	-	-	-	-	-	-
9	Profit/(loss) before tax (7+8)	578.02	20.23	544.98	598.25	1,484.19	2,974.09
	Tax expenses						
	a. Tax for earlier Years	-	-	30.02	-	30.02	(178.97)
	b. Current Tax	128.75	0.86	101.20	129.61	377.30	680.46
	c. Mat Credit Entitlement	-	-	1.22	-	-	(8.38)
	d. Deferred tax	(25.41)	10.09	114.66	(15.32)	167.47	(541.50)
11	Profit/(loss) for the period (9-10)	474.68	9.28	297.88	483.96	909.40	3,022.48
	Other comprehensive Income						
	A(i) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	(26.78)
	(ii) Income tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-	9.27
	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	-	-	-	-	-	(17.51)
13	Total Comprehensive Income for the period (11+12)	474.68	9.28	297.88	483.96	909.40	3,004.97
14	Profit/ (Loss) for the Year Attributable to :-						
	Equity Holders of the Parent	474.68	9.28	297.88	483.96	909.40	3,022.48
	Non Controlling Interest	-	-	-	-	-	-
		474.68	9.28	297.88	483.96	909.40	3,022.48
15	Total Comprehensive Income for the year						
	Equity Holders of the Parent	474.68	9.28	297.88	483.96	909.40	3,004.97
	Non Controlling Interest	-	-	-	-	-	-
		474.68	9.28	297.88	483.96	909.40	3,004.97
16	Earning per equity share						

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	- Basic	0.50	0.01	0.32	0.51	0.97	3.21
	- Diluted	0.50	0.01	0.32	0.51	0.97	3.21
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	1,881.46

Notes:

- 1 The company has considered the possible risk that may result from the pandemic relating to COVID 19 and expects to recover the carrying amount to all its assets including inventories, receivables, investments and some other financial and non-financial assets in the ordinary course of business based on the internal and the external information available upto the date of approval of consolidated financial results. The company is continuously monitoring for any material changes in regard to future economic conditions.
- 2 The Consolidated 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, 2020 have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on 14th September, 2020, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3 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 Standards 108 Operating Segment".
- 4 The standalone and the consolidated Financial Results for the quarter and half year ended, 30th September, 2020 have been subjected to limited review by the statutory auditors. The auditors have expressed an un-modified opinion on the standalone and the consolidated financial results, as referred above, in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 5 The Consolidated Results include Results of :-
(a) the company's wholly owned 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.
- 6 The code on Social Security, 2020 (CODE), which recently received the Presidential Assent, subsumes 9 laws relating to social security, retirement and employee benefits, including Employees Provident Fund and Miscellaneous Provisions Act, 1952 and the payment of Gratuity Act, 1972. The effective date of the code is yet to be notified and related rules are yet to be framed. The impact of the changes, if any, will be assessed and recognised post notification of the relevant provisions.
- 7 The above Consolidated financial Results for the quarter and half year ended 30th September, 2020 are available on the company's website at www.kkalpanagroup.com and also on the website of the Bombay Stock Exchange i.e www.bseindia.com and Calcutta Stock Exchange i.e www.cse-india.com.
- 8 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

Place : Kolkata

Date: 14th November, 2020

Dev Krishna Surana (DIN: 08357094)
Whole time Director

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Kkalpana Industries (India) Limited

Kkalpana Industries(India) Limited CIN : L19202WB1985PLC039431 Statement of Assets & Liabilities		
(Rs in Lacs)		
Particulars	CONSOLIDATED	
	As at 30-09-2020 (Unaudited)	As at 31-03-2020 (Audited)
ASSETS		
1. Non-current assets		
Property, Plant and Equipment	23,087.68	23,451.41
Capital work-in-progress	-	-
Investment Property	1,281.68	1,281.68
Intangible assets	13.26	14.42
Right of Use - Lease	91.56	
Goodwill	71.11	71.11
Financial Assets		
- Investments	243.02	241.75
- Other Financial Assets	730.12	130.87
Other Non - Current Assets	32.64	38.59
Total Non-Current Assets	25,551.07	25,229.84
Current Assets		
Inventories	10,658.22	15,228.77
Financial Assets		
- Trade receivables	26,444.08	22,887.14
- Cash and cash equivalents	353.38	1,519.75
- Other Financial Assets	369.12	412.26
Other current assets	4,226.03	5,189.36
Total Current Assets	42,050.83	45,237.29
Total Assets	67,601.90	70,467.13
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	1,881.46	1,881.46
Other Equity	32,995.98	32,624.90
	34,877.44	34,506.36
Non-Controlling Interest	-	-
Total Equity	34,877.44	34,506.36
LIABILITIES		
Non-current liabilities		
Financial Liabilities		
Borrowings	3,201.35	3,588.81
Provisions	246.49	246.49
Deferred tax liabilities (Net)	2,372.90	2,388.23
Total Non Current Liabilities	5,820.74	6,223.53
Current liabilities		
Financial Liabilities		
- Borrowings	2,870.80	4,888.39
- Trade payables		
- Micro & Small Enterprises	583.11	506.75
- Others	18,729.75	20,110.90
Other Financial Liabilities	3,590.12	3,225.33
Other current liabilities	425.27	546.72
Provisions	295.51	119.58
Current Tax Liabilities (Net)	409.16	339.57
Total Current Liabilities	26,903.72	29,737.23
Total Liabilities	32,724.46	35,960.76
Total Equity and Liabilities	67,601.90	70,467.13

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CIN : L19202WB1985PLC039431

PKS



Kkalpana Industries (India) Limited

CONSOLIDATED STATEMENT OF CASH FLOW FOR THE PERIOD ENDED 30th SEPTEMBER, 2020			
(Rs. In Lacs)			
Particulars	CONSOLIDATED		
	As at 30.09.20 (Unaudited)	As at 30.09.19 (Unaudited)	
A. CASH FLOW FROM OPERATING ACTIVITIES			
Profit before tax from continuing operations		596.97	2,973.91
Adjustment for:			
Depreciation & amortization expense	608.00		1,221.70
Loss/(Profit) on sale of fixed assets	11.23		89.18
Unwinding of Interest on security deposit	(3.82)		(10.89)
Finance cost	1,671.08		4,541.75
Interest income	(14.73)		(89.64)
Interest on Lease Liability	0.01		-
Other comprehensive income	-		(26.78)
Bad debts written off	-		11.65
Notional rent on Security deposit	5.53		7.94
		2,277.30	5,744.91
Operating profit before Working Capital changes		2,874.27	8,718.82
Adjustments for Working Capital changes			
Decrease/(increase) in non current financial assets			
Other financial assets	(9.02)		24.40
Decrease/(increase) in other non current assets	0.42		31.48
Decrease/(increase) in inventories	4,570.56		996.69
Decrease/(increase) in current financial assets			
Trade receivables	(3,563.97)		7,209.52
Other financial assets	43.14		58.92
Decrease/(increase) in other current assets	963.34		38.29
Increase/(decrease) in non current provisions	-		82.62
Increase/(decrease) in current financial liabilities			
Trade payables	(1,297.76)		(8,376.53)
Other financial liabilities	613.34		(123.66)
Increase/(decrease) in other current liabilities	(121.45)		72.58
Increase/(decrease) in short term provisions	175.94		(6.98)
		1,374.54	7.33
Cash generated from operations		4,248.81	8,726.15
(Tax paid) / refund received (net)		(60.02)	(798.51)
Net cash from operating activities		4,188.79	7,927.64
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment, CWIP and Intangible assets	(343.04)		(486.90)
Sale proceeds of Property, Plant and Equipment	92.42		318.63
Interest receipt on investments	14.73		89.64
Increase in investment in Term deposit	(589.51)		281.40
Net cash generated / (used) in investing activities		(825.40)	202.77
C. CASHFLOW FROM FINANCING ACTIVITIES			
Proceeds from long term borrowings			
Repayment of long term borrowings	(508.21)		(1,659.16)
Increase/(decrease) in short term borrowings	(2,410.79)		(2,089.87)

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Kkalpana Industries (India) Limited

Payment of Lease Liability	(1.66)	-	
Dividend paid	(112.89)	(225.78)	
Taxes on dividend Paid	-	(45.96)	
Finance cost	(1,496.20)	(4,473.72)	
Net cash from financing activities		(4,529.75)	(8,494.49)
Net changes in Cash and Bank balances		(1,166.36)	(364.08)
Net Increase / (-) Decrease in Cash and Bank balances			
Balance at the end of the year		353.38	1,519.75
Balance at the beginning of the year		1,519.75	1,883.84
Net changes in Cash and Bank balances		(1,166.36)	(364.08)

P. Kumar

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CHARTERED ACCOUNTANTS

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

Other Branch Offices:
Siliguri ★ Berhampore ★ Guwahati ★ Patna

Limited Review Report on Unaudited Standalone Financial Results of Kkalpana Industries (India) Limited for the quarter and half year ended 30th September 2020, pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

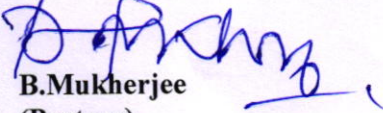
To
The Board of Directors,
Kkalpana Industries (India) Ltd.
2B, Pretoria Street.
Kolkata -700071

1. We have reviewed the accompanying statement of unaudited standalone financial results of M/s. Kkalpana Industries (India) Limited (“the Company”) for the quarter ended 30th September 2020 and year to date results for the period from April 01, 2020 to September 30, 2020 (‘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 at its meeting held on November 14, 2020, 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.Mukherjee & Co.,
Chartered Accountants
Firm Registration No : 302096E


B.Mukherjee
(Partner)

Mem No : 002941

UDIN: 20002941AAAAAG2321

Place :- Kolkata

Date:- 14th Day of November, 2020

