



Kkalpana Industries (India) Limited

Date: 14th November, 2017.

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 (04th of 2017-18) 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 01.11.2017, the (04th of 2017-18) meeting of the Board of Directors of the Company held on Tuesday, the 14th day of November, 2017, commenced at 11.30 A.M. and concluded at 4:05 PM. In this meeting, the Board has, amongst other matters, considered, approved and taken on record the following:

- Statement of Un-Audited Financial Results (Standalone and Consolidated) for the 02nd quarter ended and half year ended on 30th September, 2017.
- Limited Review Report for the 02nd quarter ended and half year ended on 30th September, 2017.

A copy of Statement of Un-Audited Financial Results (Standalone and Consolidated) along with Limited Review Report for the 02nd quarter ended and half year ended on 30th September, 2017, as required by Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, is enclosed herewith for your perusal and record.

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).

Thanking You.

Yours faithfully,

For Kkalpana Industries (India) Limited

Tanvi Panday

Tanvi Panday (Membership No. ACS 31176)
Company Secretary

CC:

1. 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

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www.kkalpanagroup.com

CIN : L19202WB1985PLC039431



Kkalpana Industries (India) Limited

KKALPANA INDUSTRIES (INDIA) LTD.

Statement showing quarterly results for the quarter ended and half year ended 30th September, 2017. (STANDALONE)

Statement showing quarterly results for the quarter ended and half year ended 30th September, 2017. (STANDALONE)								Rs. In Lacs
S. No	Particulars	Three Months Ended			Year Ended			
		STANDALONE			STANDALONE			
		30.9.2017 Unaudited	30.6.2017 Unaudited	30.9.2016 Unaudited	30.9.2017 Unaudited	30.9.2016 Unaudited	31.3.2017 Audited	
	Income							
1	Revenue from Operations	35,216.62	54,197.16	47,270.48	89,413.78	95,012.86	213,096.96	
2	Other Income	333.21	160.34	583.86	493.56	821.32	1,329.52	
3	Total Income (1+2)	35,549.83	54,357.50	47,854.34	89,907.34	95,834.18	214,426.48	
4	Expenses							
	a. Cost of materials and services consumed	29,578.73	46,728.84	42,807.33	76,307.58	83,778.92	172,555.15	
	b. Purchase of stock-in-trade						-	
	c. Changes in Inventories of Finished goods	1,371.34	-1,291.96	-728.54	79.38	654.19	497.09	
	d. Excise duty on sale of goods	-	3,775.43	-	3,775.43	-	18,699.98	
	e. Employee benefit expenses	526.31	574.40	547.30	1,100.71	957.86	2,216.36	
	f. Finance costs	847.52	1,204.55	1,041.62	2,052.07	2,195.08	4,438.73	
	g. Depreciation and amortisation expenses	404.29	389.63	309.25	793.92	614.47	1,313.76	
	h. Other expenses	2,425.73	2,231.28	2,390.05	4,657.00	4,666.56	10,968.27	
	Total Expenses	35,153.91	53,612.18	46,367.01	88,766.09	92,867.08	210,689.34	
5	Profit/(loss) before exchange gain/(loss) on swap contracts,exceptional items and tax (3-4)	395.93	745.32	1,487.33	1,141.25	2,967.10	3,737.14	
6	Exchange gain/(loss) on swap contracts	-	-	-	-	-	-	
7	Profit/(loss) before exceptional and Extra ordinary items and tax (5+6)	395.93	745.32	1,487.33	1,141.25	2,967.10	3,737.14	
8	Exceptional Items							
9	Profit/(loss) before Extra ordinary items and tax (7+8)	395.93	745.32	1,487.33	1,141.25	2,967.10	3,737.14	
10	Extraordinary Items	-	-	-	-	-	-	
11	Profit/(loss) before tax (9+10)	395.93	745.32	1,487.33	1,141.25	2,967.10	3,737.14	
12	Tax expenses							
	a. Current Tax	79.19	149.06	445.82	228.25	741.78	826.41	
	b. Deffered tax					-	336.69	
13	Profit/(loss) for the period (11-12)	316.74	596.26	1,041.51	913.00	2,225.32	2,574.04	
14	Other comprehensive Income							
15	Total Comprehensive Income for the period (13+14)	316.74	596.26	1,041.51	913.00	2,225.32	2,574.04	
16	Earning per equity share							
	- Basic	0.34	0.63	1.11	0.97	2.36	2.74	
	- Diluted	0.34	0.63	1.11	0.97	2.36	2.74	

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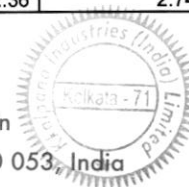
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Kkalpana Industries (India) Limited

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
18	Reserves excluding Revaluation reserve						25,240.72

Statement of Assets & Liabilities as on 30th September 2017

Rs. In Lacs

Particulars	As at 30-09-2017 Un-Audited	As at 31-03-2017 (Audited)
ASSETS		
Non-current assets		
Property, Plant and Equipment	25,638.34	22,393.08
Capital work-in-progress		1,401.00
Goodwill		-
Intangible assets	24.82	20.69
Financial Assets		
Investment in associate & subsidiary	236.29	236.29
Other Investments	53.31	53.31
Loans	159.14	135.58
Total Non-Current Assets	26,111.90	24,239.95
Current Assets		
Inventories	16,926.96	17,356.32
Financial Assets		
Trade receivables	27,503.79	34,970.71
Cash and cash equivalents	2,058.58	2,227.36
Loans, Advances & Balance With Govt	5,929.19	4,424.66
Other current assets	12.07	12.07
Total Current Assets	52,430.58	58,991.12
Total Assets	78,542.48	83,231.07
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	1,881.46	1,881.46
Other Equity	26,196.31	25,283.31
Total Equity	28,077.77	27,164.77
LIABILITIES		
Non-current liabilities		
Financial Liabilities		
Borrowings	8,502.27	8,193.59
Provisions	54.41	54.41
Deferred tax liabilities (Net)	2,410.06	2,410.06
Total Non Current Liabilities	10,966.73	10,658.06
Current liabilities		
Financial Liabilities		
Borrowings	24,135.86	26,583.76
Trade payables	13,194.09	14,727.76
Other current liabilities	1,939.77	3,270.31
Provisions	228.25	826.41
Total Current Liabilities	39,497.97	45,408.24
Total Liabilities	50,464.71	56,066.30
Total Equity and Liabilities	78,542.47	83,231.07

Notes:

- The above unaudited financial results for the quarter ended on 30th September, 2017 have been reviewed by the audit committee and have also been approved by the Board of Directors at their respective meetings held on 14th November, 2017
- The above results have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under section 133 of the Companies Act, 2013 read together with the Companies (Indian Accounting Standards) Rules, 2015.



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- 3 In accordance with the requirements of IND-AS 18, Revenue from operations for the quarter ended 30th September, 2017 is shown Net of Goods and Services Tax (GST). However, Net Sales of preceeding quarter and previous financial year is shown inclusive of Excise Duty. Six (6) months period ended 30th September, 2017 includes excise duty upto 30th June, 2017. For comparison purposes revenue excluding excise duty is given below:

Particulars	Quarter ended		Half Year ended		Year ended
	30.09.2017 (Un-audited)	30.09.2016 (Un-audited)	30.09.2017 (Un-audited)	30.09.2016 (Un-audited)	31.03.2017 (Audited)
Net Sales excluding Excise Duty (Rs. In Lacs)	35,216.62	47,270.48	85,638.35	95,012.86	194,396.98

- 4 The company has adopted Indian Accounting Standard (Ind-As) from April 1, 2017, with transition date of April 1, 2016 and accordingly the financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind-AS 34- Interim Financial reporting prescribed under section 133 of the Companies Act 2013 read with the relevant rule there under and other accounting principle generally accepted in India.
- 5 The company is engaged primarily in the business of polymer compounds which constitute a single reporting segment Accordingly, the company is a single segment company in accordance with Indian Accounting Standard 108 "Operating Segment".
- 6 The format for unaudited quarterly results as prescribed in SEBI Circular CIR/CFD/CMD/15/2015 dated 30.11.2015 has been modified to comply with the requirements of SEBI circular CIR/CFD/FAC/62/2016 dated July 5, 2016 Ind AS and Schedule III (Division II) to the Companies Act, 2013 which are applicable to companies that are required to comply with Ind-AS.
- 7 Figures have been re-grouped / re- arranged wherever considered necessary.
- 8 The results would be uploaded and available for viewing in the Company's website at www.kkalpanagroup.com and on the website of Bombay Stock Exchange Limited and Clacutta Stock Exchange Limited.

Place : Kolkata
Date: 14th November, 2017



For Kkalpana Industries (India) Ltd

Narrindra Suranna (00060127)
Managing Director

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Kkalpana Industries (India) Limited

KKALPANA INDUSTRIES (INDIA) LTD.

Statement showing quarterly results for the quarter ended and half year ended 30th September, 2017. (CONSOLIDATED)

S. No	Particulars	Rs. In Lacs			
		Three Months Ended		Year Ended	
		CONSOLIDATED		CONSOLIDATED	
		30.9.2017 Unaudited	30.6.2017 Unaudited	30.9.2017 Unaudited	31.3.2017 Audited
	Income				
1	Revenue from Operations	35,216.62	54,197.16	89,413.78	213,096.96
2	Other Income	333.21	160.34	493.56	1,329.52
3	Total Income (1+2)	35,549.83	54,357.50	89,907.34	214,426.48
4	Expenses				
	a. Cost of materials and services consumed	29,578.73	46,728.84	76,307.58	172,555.15
	b. Purchase of stock-in-trade	-	-	-	-
	c. Changes in Inventories of Finished goods	1,371.34	-1,291.96	79.38	497.09
	d. Excise duty on sale of goods	-	3,775.43	3,775.43	18,699.98
	e. Employee benefit expenses	526.31	574.40	1,100.71	2,216.36
	f. Finance costs	847.52	1,204.55	2,052.07	4,438.73
	g. Depreciation and amortisation expenses	404.29	389.63	793.92	1,313.76
	h. Other expenses	2,425.73	2,231.28	4,657.00	10,968.27
	Total Expenses	35,153.91	53,612.18	88,766.09	210,689.34
5	Profit/(loss) before exchange gain/(loss) on swap contracts, exceptional items and tax (3-4)	395.93	745.32	1,141.25	3,737.14
6	Exchange gain/(loss) on swap contracts	-	-	-	-
7	Profit/(loss) before exceptional and Extra ordinary items and tax (5+6)	395.93	745.32	1,141.25	3,737.14
8	Exceptional Items	-	-	-	-
9	Profit/(loss) before Extra ordinary items and tax (7+8)	395.93	745.32	1,141.25	3,737.14
10	Extraordinary Items				
11	Profit/(loss) before tax (9+10)	395.93	745.32	1,141.25	3,737.14
12	Tax expenses				
	a. Current Tax	79.19	149.06	228.25	826.41
	b. Deferred tax				336.69
13	Profit/(loss) for the period (11-12)	316.74	596.26	913.00	2,574.04
14	Other comprehensive Income				
15	Total Comprehensive Income for the period (13+14)	316.74	596.26	913.00	2,574.04
16	Share of Profit of Subsidiary	-11.53		-11.53	
	Net Profit after tax and Share of Profit of Subsidiary	305.21		901.47	

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CIN : L19202WB1985PLC039431





Kkalpana Industries (India) Limited

17	Earning per equity share				
	- Basic	0.16	0.63	0.48	2.74
	- Diluted	0.16	0.63	0.48	2.74
18	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
19	Reserves excluding Revaluation reserve				25,240.72

Statement of Assets & Liabilities as on 30th September 2017

Rs. In Lacs

Particulars	As at 30-09-2017 Un-Audited	As at 31-03-2017 (Audited)
ASSETS		
Non-current assets		
Property, Plant and Equipment	25,744.34	22,402.27
Capital work-in-progress	-	1,401.00
Goodwill	49.60	49.60
Intangible assets	24.82	20.69
Financial Assets		
Investment in associate & subsidiary	200.29	200.29
Other Investments	53.31	53.31
Loans	159.14	143.59
Total Non-Current Assets	26,231.50	24,270.76
Current Assets		
Inventories	17,578.66	17,356.32
Financial Assets		
Trade receivables	26,939.87	34,970.71
Cash and cash equivalents	2,060.95	2,248.00
Loans, Advances & Balance With Govt	5,706.84	4,358.54
Other current assets	12.37	12.37
Total Current Assets	52,298.68	58,945.94
Total Assets	78,530.18	83,216.70
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	1,881.46	1,881.46
Other Equity	26,181.66	25,280.19
Total Equity	28,063.12	27,161.65
LIABILITIES		
Non-current liabilities		
Financial Liabilities		
Borrowings	8,502.27	8,193.59
Provisions	54.41	54.41
Deferred tax liabilities (Net)	2,408.53	2,408.46
Total Non Current Liabilities	10,965.20	10,656.46
Current liabilities		
Financial Liabilities		
Borrowings	24,135.86	26,583.76
Trade payables	13,194.09	14,730.79
Other current liabilities	1,943.65	3,257.57
Provisions	228.25	826.47
Total Current Liabilities	39,501.85	45,398.59
Total Liabilities	50,467.06	56,055.05
Total Equity and Liabilities	78,530.18	83,216.70

Notes:

- The above unaudited financial results for the quarter ended on 30th September, 2017 have been reviewed by the audit committee and have also been approved by the Board of Directors at their respective meetings held on 14th November, 2017

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- 2 The above results have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under section 133 of the Companies Act, 2013 read together with the Companies(Indian Accounting Standards) Rules, 2015.
- 3 In accordance with the requirements of IND-AS 18, Revenue from operations for the quarter ended 30th September, 2017 is shown Net of Goods and Services Tax (GST). However, Net Sales of preceeding quarter and previous financial year is shown inclusive of Excise Duty. Six (6) months period ended 30th September, 2017 includes excise duty upto 30th June, 2017. For comparison purposes revenue excluding excise duty is given below:

Particulars	Quarter Ended	Half Year ended	Year ended
	30.09.2017 (Un-audited)	30.09.2017 (Un-audited)	31.03.2017 (Audited)
Net Sales excluding Excise Duty (Rs. In Lacs)	35,216.62	85,638.35	194,396.98

- 4 The company has adopted Indian Accounting Standard (Ind-As) from April 1, 2017, with transition date of April 1, 2016 and accordingly the financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind-AS 34- Interim Financial reporting prescribed under section 133 of the Companies Act 2013 read with the relevant rule there under and other accounting principle generally accepted in India.
- 5 The company is engaged primarily in the business of polymer compounds which constitute a single reporting segment Accordingly, the company is a single segment company in accordance with Indian Accounting Standard 108 " Operating Segment".
- 6 The format for unaudited quarterly results as prescribed in SEBI Circular CRI/CFD/CMD/15/2015 dated 30.11.2015 has been modified to comply with the requirements of SEBI circular CIR/CFD/FAC/62/2016 dated July 5, 2016 Ind AS and Schedule III (Division II) to the Companies Act, 2013 which are applicable to companies that are required to comply with Ind-AS.
- 7 Figures have been re-grouped / re- arranged wherever considered necessary.
- 8 The results would be uploaded and available for viewing in the Company's website at www.kkalpanagroup.com and on the website of Bombay Stock Exchange Limited and Calcutta Stock Exchange Limited
- 9 The Consolidated figures are repective totals of the company and its subsidiary M/s Plastic Processors and Exporter Private Limited. M/s Plastic Proceesors and Exporter Private Limited became subsidiary of the Company in the last quarter of FY 2016-17 hence figures for quarter ended and year ended September, 2016 have not been provided.

Place : Kolkata

Date: 14th November, 2017

For Kkalpana Industries (India) Ltd



Narrindra Suranna (00060127)
Managing Director

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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 :

Siliguri ★ Berhampore ★ Guwahati ★ Patna

To
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 02nd quarter ended **30th September, 2017**. 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.


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.4,00,000/- and net profit/(loss) of Rs. (12,81,071) for the quarter then 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 : 14-11-2017



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


S.K. MUKHERJEE
PARTNER
(M. No. 006601)