



Kkalpana Industries (India) Limited

Date : 14.07.2017

To,
The Secretary,
Bombay Stock Exchange Limited (Designated Stock Exchange),
PJ Towers, Dalal Street,
Mumbai - 400 001.

Fax: 022 - 2272 3121/2037/39/41/61/1072

Sub: Submission of Revised Audited Financials for the Quarter ended and Year ended 31.03.2017, in prescribed format of Schedule III to Companies Act, 2013

Dear Sirs

Please refer to your ~~mail~~ E-mail dated 10.07.2017. As advised, we are forwarding herewith the revised "Audited Financials Results for the Quarter ended and Year ended 31st March, 2017" in the format prescribed under Schedule III to the Companies Act, 2013.

Please note that the Audited Financials for the Quarter ended and Year ended 31st March, 2017 were approved in the Board Meeting of the Company held on 30th May, 2017.

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



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

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www.kkalpanagroup.com

CIN : L19202WB1985PLC039431



Kkalpana Industries (India) Limited

KKALPANA INDUSTRIES (INDIA) LIMITED
 (Formerly Kalpena Industries Limited)
 Regd Office: 2B, Pretoria Street, Kolkata - 700 071
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 CIN: L19202WB1985PLC039431

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31ST, 2017

(Rs. In Lacs, except per share data)

PART - I		Quarter ended 31.03.2017	Quarter ended 31.12.2016	Quarter ended 31.03.2016	Year ended 31.03.2017	Year ended 31.03.2016
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from operations	55,970.32	43,922.00	51,702.07	195,726.50	187,657.88
II	Other Income	-	-	-	-	-
III	Total Revenue (I+II)	55,970.32	43,922.00	51,702.07	195,726.50	187,657.88
IV	Expenses:					
	Cost of materials consumed	47,373.14	41,403.10	43,286.96	172,555.15	161,410.37
	Purchases of Stock in trade	-	-	-	-	-
	Changes in inventories of finished goods, Work in progress and Stock in progress	2,528.34	(2,685.44)	1,544.83	497.09	4,198.38
	Employee Benefits Expense	810.98	447.52	763.64	2,216.36	1,942.51
	Finance Costs	1,121.92	1,121.72	1,834.97	4,438.73	5,104.62
	Depreciation and amortisation expense	328.71	370.58	340.72	1,313.76	1,448.92
	Other Expenses	3,469.45	2,832.26	2,974.20	10,968.27	9,181.42
	Total Expenses	55,632.64	43,489.74	50,745.32	191,989.36	183,286.22
V	Profit before Exceptional and Extraordinary Items and Tax (III-IV)	337.78	432.26	956.75	3,737.14	4,371.66
VI	Exceptional Items	-	-	8.52	-	(2,668.98)
VII	Profit before Extraordinary Items and Tax (V-VI)	337.78	432.26	965.27	3,737.14	1,702.68
VIII	Extraordinary Items	-	-	-	-	-
IX	Profit Before Tax (VII-VIII)	337.78	432.26	965.27	3,737.14	1,702.68
X	Tax expenses					
1	Current Tax	(23.43)	108.06	342.10	826.41	387.07
2	Deferred Tax	336.69	-	-	336.69	176.25
XI	Profit/ (Loss) for the period from continuing operations (IX-X)	24.52	324.20	623.17	2,574.04	1,139.36
XII	Profit/ (Loss) from discontinuing operations	-	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-	-
XIV	Profit/ (Loss) from discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-
XV	Profit/ (Loss) for the period (XI + XIV)	24.52	324.20	623.17	2,574.04	1,139.36
XVI	Earnings per equity share (of Rs. 2 Each): (Not Annualised)					
1	Basic	0.03	0.34	0.66	2.74	1.21
2	Diluted	0.03	0.34	0.66	2.74	1.21

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CIN : L19202WB1985PLC039431





Kkalpana Industries (India) Limited

Statement of Assets & Liabilities as at 31st March, 2017 is given below : (Amount Rs. in Lacs)

PART - I PARTICULARS	Standalone	
	As at 31.03.2017 (Audited)	As at 31.03.2016 (Audited)
I EQUITY AND LIABILITIES		
1 Shareholders' fund		
a. Share Capital	1,881.46	1,881.46
b. Reserves and Surplus	25,283.31	22,447.25
c. Money received against share warrants	-	-
Sub total - shareholders' fund	27,164.77	24,328.71
2 Share application money pending allotment	-	-
3 Non current Liabilities		
a. Long term borrowings	8,193.59	7,131.95
b. Deferred Tax Liabilities (net)	2,410.06	2,073.37
c. Other long term Liabilities	-	-
d. Long term provisions	54.41	42.41
Sub total - Non Current Liabilities	10,658.06	9,247.73
4 Current liabilities		
a. Short term Borrowings	26,583.76	26,205.00
b. Trade Payables		
(A) total outstanding dues of micro enterprises and small enterprises; and		
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	14,727.76	13,394.16
c. Other current liabilities	3,270.31	3,978.38
d. Short term provisions	826.41	732.57
Sub total - Current Liabilities	45,408.24	44,310.11
TOTAL - EQUITY AND LIABILITIES	83,231.07	77,886.55
II ASSETS		
1 Non Current Assets		
a. Fixed assets		
(i) Tangible assets	23,814.77	20,975.84
(ii) Intangible assets	-	-
(iii) Capital work-in-progress	-	-
(iv) Intangible assets under development	-	-
b. Non current Investments	289.60	260.92
c. Deferred Tax Assets (net)	-	-
d. Long Term Loans & advances	135.58	119.21
e. Other non current assets	-	-
Sub total Non current assets	24,239.95	21,356.97
2 Current Assets		
a. Current Investments		
b. Inventories	17,356.32	10,007.89
c. Trade Receivables	34,970.71	37,382.77
d. Cash and Cash equivalents	2,227.36	2,777.68
e. Short term loans and Investments	4,424.66	6,328.02
f. Other current assets	12.07	34.22
Sub total current assets	58,991.12	58,530.58
TOTAL -ASSETS	83,231.07	77,886.55

Notes:

- The above audited financial results for the year ended on 31st March, 2017 have been reviewed by the audit committee and have also been approved by the Board of Directors at their respective meetings held on 30th May, 2017.
- The Company operates in single business segment of plastic compounds and hence reporting under AS - 17 is not required.
- Figures have been re-grouped / re-arranged wherever considered necessary.
- The figures of the last quarter are the balancing figures between the audited figures in respect of full financial year upto 31st March, 2017 and the unaudited published figures upto the third quarter ended 31st December, 2016.
- During the quarter ended 31st March, 2017, M/s. Plastic Processors & Exporter Private Limited has become a Subsidiary of the Company. As per AS 21 issued by ICAI if on the first occasion CFS are presented, then comparative figures for previous period need not be presented. Therefore, the above financial results does not contain comparative figures of previous year.
- The above financial results would be uploaded and available for view on the company's website at www.kkalpanagroup.com and also on the website of Bombay Stock Exchange Limited.
- Other expenditure includes sum of Rs. 546.62 lacs against old sundry debtors written off in Q4 for the F.Y 2016-17, otherwise operational profit for the F.Y 2016-17 would have been higher by Rs. 546.62 lacs.
- The Company has adopted Indian Accounting Standards (Ind AS) from 1st April, 2017.
- The Statutory Auditors of the Company have issued an unmodified report on the Standalone Financial Statements for the year ended 31st March, 2017.

For Kkalpana Industries (India) Ltd

Rajman

Rajesh Kothari (DIN: 02168932)
Whole Time Director



Place : Kolkata

Date: 13th July, 2017

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STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31ST, 2017
 *(Refer Note 5)

(Rs. In Lacs, except per share data)

PART - I					
Particulars	Quarter ended 31.03.2017	Quarter ended 31.12.2016	Quarter ended 31.03.2016	Year ended 31.03.2017	Year ended 31.03.2016
	Audited			Audited	
I Revenue from operations	-	-	-	195,726.50	-
II Other Income	-	-	-	-	-
III Total Revenue (I+II)	-	-	-	195,726.50	-
IV Expenses:					
Cost of materials consumed	-	-	-	172,555.15	-
Purchases of Stock in trade	-	-	-	-	-
Changes in inventories of finished goods, Work in progress and Stock in progress	-	-	-	497.09	-
Employee Benefits Expense	-	-	-	2,216.36	-
Finance Costs	-	-	-	4,438.73	-
Depreciation and amortisation expense	-	-	-	1,313.76	-
Other Expenses	-	-	-	10,968.27	-
Total Expenses	-	-	-	191,989.36	-
V Profit before Exceptional and Extraordinary Items and Tax (III-IV)	-	-	-	3,737.14	-
VI Exceptional Items					
Profit/ (Loss) from Subsidiary	(3.12)	-	-	(3.12)	-
VII Profit before Extraordinary Items and Tax (V-VI)	-	-	-	3,734.02	-
VIII Extraordinary Items	-	-	-	-	-
IX Profit Before Tax (VII-VIII)	-	-	-	3,734.02	-
X Tax expenses					
1 Current Tax	-	-	-	826.41	-
2 Deferred Tax	-	-	-	336.69	-
XI Profit/ (Loss) for the period from continuing operations (IX-X)	-	-	-	2,570.92	-
XII Profit/ (Loss) from discontinuing operations	-	-	-	-	-
XIII Tax expense of discontinuing operations	-	-	-	-	-
XIV Profit/ (Loss) from discontinuing operations (after tax).(XII-XIII)	-	-	-	-	-
XV Profit/ (Loss) for the period (XI + XIV)	-	-	-	2,570.92	-
XVI Earnings per equity share (of Rs. 2 Each): (Not Annualised)					
1 Basic	-	-	-	2.73	-
2 Diluted	-	-	-	2.73	-

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CIN : L19202WB1985PLC039431





Kkalpana Industries (India) Limited

Statement of Assets & Liabilities as at 31st March, 2017 is given below : (Amount Rs. in Lacs)		
PART - I PARTICULARS	Consolidated	Standalone
	As at 31.03.2017 (Audited)	As at 31.03.2016 (Audited)
1 EQUITY AND LIABILITIES		
1 Shareholders' fund		
a. Share Capital	1,881.46	1,881.46
b. Reserves and Surplus	25,280.19	22,447.25
c. Money received against share warrants	-	-
Sub total - shareholders' fund	27,161.65	24,328.71
2 Share application money pending allotment		
3 Non current Liabilities		
a. Long term borrowings	8,163.59	7,131.95
b. Deferred Tax Liabilities (net)	2,408.53	2,073.37
c. Other long term Liabilities	-	-
d. Long term provisions	54.41	42.41
Sub total - Non Current Liabilities	10,666.53	9,247.73
4 Current liabilities		
a. Short term Borrowings	26,583.76	26,205.00
b. Trade Payables	-	-
(A) total outstanding dues of micro enterprises and small enterprises; and	-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	14,730.79	13,394.16
c. Other current liabilities	3,257.57	3,978.38
d. Short term provisions	826.41	732.57
Sub total - Current Liabilities	45,398.53	44,310.11
TOTAL - EQUITY AND LIABILITIES	83,216.70	77,886.55
II ASSETS		
1 Non Current Assets		
a. Fixed assets		
(i) Tangible assets	23,823.96	20,975.84
(ii) Intangible assets	49.60	-
(iii) Capital work-in-progress	-	-
(iv) Intangible assets under development	-	-
b. Non current Investments	253.60	260.92
c. Deferred Tax Assets (net)	-	-
d. Long Term Loans & advances	143.59	119.21
e. Other non current assets	-	-
Sub total Non current assets	24,270.75	21,355.97
2 Current Assets		
a. Current Investments	-	-
b. Inventories	17,356.32	10,007.89
c. Trade Receivables	34,970.71	37,382.77
d. Cash and Cash equivalents	2,248.00	2,777.68
e. Short term loans and Investments	4,358.54	6,328.02
f. Other current assets	12.37	34.22
Sub total current assets	58,945.94	56,530.58
TOTAL -ASSETS	83,216.70	77,886.55

Notes:

- The above audited financial results for the year ended on 31st March, 2017 have been reviewed by the audit committee and have also been approved by the Board of Directors at their respective meetings held on 30th May, 2017.
- The Company operates in single business segment of plastic compounds and hence reporting under AS - 17 is not required.
- Figures have been re-grouped / re-arranged wherever considered necessary.
- The figures of the last quarter are the balancing figures between the audited figures in respect of full financial year upto 31st March, 2017 and the unaudited published figures upto the third quarter ended 31st December, 2016.
- During the quarter ended 31st March, 2017, M/s. Plastic Processors & Exporter Private Limited has become a Subsidiary of the Company. As per AS 21 issued by ICAI if on the first occasion CFS are presented, then comparative figures for previous period need not be presented. Therefore, the above financial results does not contain comparative figures of previous year.
- The above financial results would be uploaded and available for view on the company's website at www.kkalpanagroup.com and also on the website of Bombay Stock Exchange Limited.
- Other expenditure includes sum of Rs.546.62 lacs against old sundry debtors written off in Q4 for the F.Y 2016-17, otherwise operational profit for the F.Y 2016-17 would have been higher by Rs. 546.62 lacs.
- The Company has adopted Indian Accounting Standards ('Ind AS') from 1st April, 2017.
- The Statutory Auditors of the Company have issued an unmodified report on the Standalone Financial Statements for the year ended 31st March, 2017.

For Kkalpana Industries (India) Ltd

Rajesh

Rajesh Kothari (DIN: 02168932)
Whole Time Director

Place : Kolkata

Date: 13th July, 2017

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

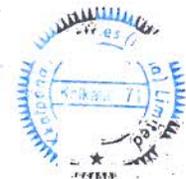
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Chartered Accountants

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28A, Subarban School Road
Kolkata-700 025

Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015

To
The Board of Directors
Kkalpana Industries (India) Limited
2B, Pretoria Street,
Kolkata – 700 071

We have audited the quarterly financial results of **M/sKkalpana Industries (India) Limited** for the quarter ended **31st March, 2017** and the year to date results for the period **1st April, 2016 to 31st March, 2017** attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurements principles laid down in Accounting Standard for Interim Financial Reporting (AS 25), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatements(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- (i) Are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 in this regard; and
- (ii) Give a true and fair view of the net profit/loss and other financial information for the quarter ended **31st March, 2017** as well as the year to date results for the period from **01st April, 2016 to 31st March, 2017**.

Place: Kolkata
Date : 30.05.2017



For B. MUKHERJEE & CO.
CHARTERED ACCOUNTANTS
F.R. No. 002096E


B. MUKHERJEE
PARTNER
(M. No. 002941)



B. Mukherjee & Co.
Chartered Accountants

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28A, Subarban School Road
Kolkata-700 025

Auditor's Report on Quarterly Financial Results and Consolidated Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015

To
The Board of Directors
Kkalpana Industries (India) Limited
2B, Pretoria Street,
Kolkata – 700 071

We have audited the quarterly financial results of **M/sKkalpana Industries (India) Limited** for the quarter ended **31st March, 2017** and the consolidated year to date results for the period **1st April, 2016 to 31st March, 2017** attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015. These consolidated quarterly financial results as well as the consolidated year to date financial results have been prepared from consolidated interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these consolidated financial results based on our audit of such consolidated interim financial statements, which have been prepared in accordance with the recognition and measurements principles laid down in Accounting Standard for Interim Financial Reporting (AS 25), prescribed under Section 133 of the Companies Act , 2013 read with relevant rules issued thereunder or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatements(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

We did not audit the financial statements of 1(one) subsidiary company included in the consolidated quarterly financial results and consolidated year to date results, whose consolidated interim financial statements reflect total assets of Rs. 3820660/-as at 31st March, 2017 and Rs. 3820660/-as at the quarter ended 31st March, 2017 as well as the total revenue of Rs. NIL as at 31st March, 2017 and Rs. NIL as at the quarter ended 31st March, 2017. These interim financial statements and other financial information have been audited by other auditors whose report(s) have been furnished to us by the management. Our opinion, on the quarterly financial results and year to date results, to the extent they have been derived from such interim financial statements is based solely on the report of such other auditors.

In our opinion and to the best of our information and according to the explanations given to us these consolidated quarterly financial results as well as the consolidated year to date results:

- (i) Include the quarterly financial results and year to date of the following entities:-
1. Plastic Processors & Exporter Private Limited - Subsidiary





B. Mukherjee & Co.

Chartered Accountants

- (ii) have been presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (iii) give a true and fair view of the consolidated net profit/loss and other financial information for the quarter ended **31st March, 2017** as well as the consolidated year to date results for the period from **01st April, 2016** to **31st March, 2017**.

Place: Kolkata

Date : 30.05.2017



For B. MUKHERJEE & CO.
CHARTERED ACCOUNTANTS
F.R. No. 02096E


B. MUKHERJEE
PARTNER
(M. No. 002941)



Kkalpana Industries (India) Limited

Date: 30th May, 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: Declaration regarding Auditors Reports with unmodified opinion for the Annual Audited Financial Results (both Standalone and Consolidated) for the Financial Year ended 31st March, 2017.

Dear Sirs

In compliance with Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by Notification No. SFBI/LAD-NRO/GN/2016-2017/001 dated 25th May, 2016 and Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors Reports issued by M/s. B. Mukherjee & Co. (Firm Registration No. 302096E), Statutory Auditors of the Company on the Annual Audited Financial Results (both Standalone and Consolidated) for the Financial Year ended 31st March, 2017 are with unmodified opinion.

Thanking You,

Yours faithfully,

For Kkalpana Industries (India) Limited

Dr. P.R. Mukherjee (DIN: 00240758)
Whole-Time Director

CC:

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

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