

Annexure – ‘1’

**Form No. MR-3  
SECRETARIAL AUDIT REPORT**

FOR THE FINANCIAL YEAR ENDED 31<sup>ST</sup>, MARCH, 2021.

*[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]*

To,  
The Members,  
KKALPANA INDUSTRIES (INDIA) LIMITED  
2B PRETORIA STREET  
KOLKATA - 700071

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by KKALPANA INDUSTRIES (INDIA) LIMITED (hereinafter called the “company”). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the Company’s, books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that in my opinion, the company has, during the audit period covering the financial year ended on 31st, March, 2021 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by KKALPANA INDUSTRIES (INDIA) LIMITED (“the Company”) for the financial year ended on 31st, March, 2021, according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made thereunder;
- (ii) The Securities Contracts (Regulation) Act, 1956 (‘SCRA’) and the rules made there under;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 (‘SEBI Act’):-
  - (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
  - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992;
  - (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009; **Not applicable, since the company has not raised share capital during the year.**
  - (d) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999;  
**Not applicable, since the company has not issued shares as per (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999 during the year.**
  - (e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;

**Not applicable, since the company has not issued any debt securities as per (Issue and Listing of Debt Securities) Regulations, 2008;**

(f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;

(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; and

**Not applicable, since the company has not applied for delisting of its shares from any stock exchange during the year.**

(h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998; **Not applicable, since the company has not bought back of shares during the year**

(vi) Other specifically applicable laws to the Company.

(a) Water (Prevention and Control of Pollution) Act, 1974 and Air (prevention and Control of pollution) Act, 1981.

(b) Factories License under Factories Act, 1948 for its units situated in different places.

I have also examined compliance with the applicable clauses of the following:

(i) Secretarial Standards issued by The Institute of Company Secretaries of India, and

(ii) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

During the year, the Board of Directors had, at its meeting held on 11.12.2020, Proposed Scheme of Arrangement between the Company, Ddev Plastiks Industries Limited (CIN: U24290WB2020PLC241791), Wholly Owned Subsidiary of the Company, and their respective shareholders and creditors, providing for, inter alia, transfer of the Compounding Business Undertaking of the Company, on a going concern basis, to Ddev Plastiks Industries Limited, pursuant to Sec.230/232 of the Companies Act, 2013 and subject to the approval of Stock Exchanges and upon sanction of the Scheme by the Hon'ble NCLT. It may be noted that during the year the Observation Letters were received from the Stock Exchanges where the shares of the Company are listed (i.e. BSE Limited and The Calcutta Stock Exchange Limited) and accordingly application has been filed with the Hon'ble NCLT.

During the year, the Company had Listed with The Calcutta Stock Exchange its shares of Rs. 2 each (consequent to split of shares of Rs. 10/- each, in the year 2015) and also made Application for Revocation of Suspension of Trading of Equity Shares of the Company with the Calcutta Stock Exchange Limited. On the basis of the documents submitted and procedure followed, The Calcutta Stock Exchange Limited had revoked the suspension with effect from 25th March, 2021.

#### **I further report that**

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The following changes occurred in the Directors and KMP, however the composition of the Board of Directors during the period under review remains the same:

SL NO.	NAME OF THE DIRECTOR / KMP	PARTICULARS OF CHANGES
1.	MR. PRANAB RANJAN MUKHERJEE (WHOLETIME DIRECTOR)	CESSATION U/S 168

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance or at shorter notice subject to requisite compliance being made in this regard, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

**KKALPANA INDUSTRIES (INDIA) LIMITED**

Majority decision is carried through while the dissenting members' views, if any, are captured and recorded as part of the minutes.

**I further report that** there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

**Place: Kolkata**

**Date:28/05/2021**

**UDIN NO. F002699C000389206**

**Ashok Kumar Daga  
(Practising Company Secretary)  
FCS No. 2699, CP No. 2948**

**Annexure – ‘2’****Secretarial Compliance Report**

Kkalpana Industries (India) Limited for the year ended 31st March, 2021

[Pursuant to Circular No. CIR/CFD/CMDI/27/2019 dated 08/02/2019 issued by Securities and Exchange Board of India]

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

I have examined:

- a. all the documents and records made available to me and explanation provided by **Kkalpana Industries (India) Limited** (“the listed entity”),
- b. the filings/ submissions made by the listed entity to the stock exchanges,
- c. website of the listed entity,
- d. any other document/ filing, as may be relevant, which has been relied upon to make this certification, for the year ended 31st March, 2021 in respect of compliance with the provisions of :
  - a) the Securities and Exchange Board of India Act, 1992 (“SEBI Act”) and the Regulations, circulars, guidelines issued thereunder; and
  - b) the Securities Contracts (Regulation) Act, 1956 (“SCRA”), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India (“SEBI”);

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:-

- a. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- b. Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; - **Not Applicable to the Company since no shares issued during the year under review**
- c. Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- d. Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; -**Not Applicable since no buy back was considered during the year under review.**
- e. Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014; - **Not Applicable since the company has not issued shares as per (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999 during the year**
- f. Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; -**Not applicable since no debt securities were issued during the year**
- g. Securities and Exchange Board of India (Issue and Listing of Non- Convertible and Redeemable Preference Shares) Regulations, 2013; -**Not applicable since no preference shares were issued during the year under review.**
- h. Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; Circulars/ guidelines issued by SEBI in respect of aforesaid regulations and based on the above examination, I hereby report that, during the Review period.

**KKALPANA INDUSTRIES (INDIA) LIMITED**

I further certify that the company has complied with the conditions of Disclosure of material impact of CoVID-19 pandemic on Company's Business Operations under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("LODR Regulations") pursuant to Regulation 30 of LODR Regulations read with SEBI Circular No. SEBI/HO/CFD/CMD1/CIR/P/2020/84 dated 20th May, 2020,

- a. The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:-

Sr.No	Compliance Requirement (Regulations/ circulars / guidelines including specific clause)	Deviations	Observations/ Remarks of the Practising Company Secretary
1	As per Regulations of LODR, the Company has complied with the provisions of all applicable regulations.	NIL	NIL

- b. The listed entity has maintained proper records under the provisions of the above Regulations and circulars/ guidelines issued thereunder insofar as it appears from my examination of those records.
- c. The following are the details of actions taken against the listed entity/ its promoters/ directors/ material subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under the aforesaid Acts/ Regulations and circulars/ guidelines issued thereunder: **NA**

Sr. No.	Action taken by	Details of violation	Details of action taken E.g. fines, warning letter, debarment, etc.	Observations/ remarks of the Practising Company Secretary, if any.
-	-	-	-	-

- d. The listed entity has taken the following actions to comply with the observations made in previous reports: **NA**

Sr. No.	Observations of the Practising Company Secretary in the previous reports	Observations made in the secretarial compliance report for the year ended 31st March, 2021	Actions taken by the listed entity, if any	Comments of the Practising Company Secretary on the actions taken by the listed entity
-	-	-	-	-

Place: Kolkata

Date:28/05/2021

UDIN NO. F002699C000389173

**Ashok Kumar Daga**  
**(Practising Company Secretary)**  
**FCS No. 2699, CP No. 2948**

**Annexure- '3'****FORMAT FOR THE ANNUAL REPORT ON CSR ACTIVITIES TO BE INCLUDED IN  
THE BOARD'S REPORT****[Pursuant to Companies (Corporate Social Responsibility Policy) Rules, 2014]**

- (1) A brief outline of the company's CSR policy, including overview of projects or programmes proposed to be undertaken and a reference to the web-link to the CSR policy and projects or Programmes.**

The Corporate Social Responsibility Policy, which encompasses the company's philosophy for delivering its responsibility as a corporate citizen and lays down the guidelines and mechanism for undertaking socially useful programmes for welfare & sustainable development of the community at large, is titled as the "Kkalpana Industries (India) Limited CSR Policy". This policy shall apply to all CSR initiatives and activities taken up at the various work-centers and locations of the Company, for the benefit of different segments of the society, specifically the deprived, under-privileged and differently abled persons.

CSR Vision– Providing assistance in the development of weaker sections of the society, promoting health care and zeal of education in every spirit and ensuring environmental sustainability.

The CSR policy of the Company is available on the website of the Company under the head policy at [www.kkalpanagroup.com/investor-relations.php](http://www.kkalpanagroup.com/investor-relations.php) .

- (2) The Composition of the CSR Committee.**

Mr. Rajesh Kumar Kothari	- Chairman
Mr. Narrindra Suranna	- Member
Mr. Dev Krishna Surana	- Member
Mr. Samir Kumar Dutta	- Member

- (3) Average net profit of the company for last three financial years: Rs. 3547.90 Lacs**

- (4) Prescribed CSR Expenditure (two per cent. Of the amount as in item 3 above) Rs.70.96 Lacs for FY 2020-21. Additionally Rs. 24.26 lacs, which was unspent in FY 2019-20 was also required to be spent during the FY 2020-21**

- (5) Details of CSR spent during the financial year.**

(a) Total amount to be spent for the financial year : **Rs. 96.16 Lacs (including Rs. 24.26 lacs)**

(b) Amount unspent, if any : **Nil**