

Date: 11th November 2022

To
The Manager,
Listing Department,
BSE Limited (Designated Stock Exchange),
PJ Towers, Dalal Street,
Mumbai - 400 001

Sub: Outcome of (5th of 2022-23) Board Meeting
Ref: Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
Scrip Code: 526409

Dear Sirs

As informed to you earlier vide our letter dated 31.10.2022, the (5th of 2022-23) meeting of the Board of Directors of the Company was held on Friday, the 11th day of November 2022, commenced at 11:30 A.M. and concluded at 04:50 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 2nd quarter and half year ended 30th
 September 2022.
- Auditor's Limited Review Report on Un-audited Standalone & Consolidated Financial Results for the 2nd quarter and half year ended 30th September 2022.
- Ddev Plastic Limited [subsidiary of Kkalpana Industries (India) Limited] has ceased to be the Wholly Owned Subsidiary of the Company on account of transfer of its equity shares held by the Company to Bbigplas Poly Private Limited.

A copy of Statement of Un-audited Standalone and Consolidated Financial Results along with Auditor's Limited Review Report thereon for the for the 2nd quarter and half year ended 30th September 2022, 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

ANKITA KARNANI

Digitally signed by

16:45:00 +05'30'

Ankita Karnani (Membership No. ACS 33634)

Ankila Karenami

ANKITA KARNANI Date: 2022.11.11

Company Secretary

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

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Kkalpana Kkalpana Industries (India) Limited

KKALPANA INDUSTRIES (INDIA) LTD.

Statement showing Unaudited Financial Results for the Quarter and six months ended 30th September, 2022 (STANDALONE)

				Quarter Ended		Half Yea	ar ended	Year ended
					STAND	ALONE		
S. No		Pariculars	30.09.22	30.06.22	30.09.21	30.09.22	30.09.21	31.03.22
			(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	1		(Ollaudited)	(Onadulted)	(Ollaudited)	(Ollaudited)	(Ollaudited)	(Addited)
	Income							
1	Revenue from C	Operations	8,921.91	10,770.98	1,691.04	19,692.89	2,297.20	4,016.1
2	Other Income		315.72	134.24	249.64	449.96	473.48	631.1
3	Total Income	(1+2)	9,237.63	10,905.22	1,940.68	20,142.85	2,770.68	4,647.2
		, -,						
4	Expenses							
	a. Cost of Ma	aterials Consumed	9,003.83	10,219.38	1,322.99	19,223.21	1,868.69	2,739.8
	b. Changes i	n Inventories of Finished Goods	(63.63)	(71.93)	(17.00)	(135.56)	(147.43)	(187.0
	c. Employee	benefit expenses	16.33	145.74	74.43	162.07	175.07	399.
	d. Finance of	costs	126.65	168.88	124.30	295.53	135.38	33.5
	e. Depreciati	on and amortisation expenses	55.94	55.16	59.84	111.10	98.82	294.6
	f. Other expe	enses	75.40	346.82	171.81	422.22	377.58	1,079.1
	Total Expenses	3	9,214.52	10,864.05	1,736.37	20,078.57	2,508.11	4,359.
	Duefit/(leas) ha	fore exceptional and Extra	-					
5	ordinary items	The same of the sa	23.11	41.17	204.31	64.28	262.57	287.
6	Exceptional Iten	ne		_	_	_		
0	Lxceptional item	15						
_	Profit/(loss) be	fore Extra ordinary items and tax	22.44	44.47	204.24	64.20	262.57	287.
7	(5+6)		23.11	41.17	204.31	64.28	262.57	201.
0	F 1	1				-	-	
8	Extraordinary Ite	ems		-	-		-	
9	Profit/(loss) be	fore tax (7+8)	23.11	41.17	204.31	64.28	262.57	287.
10	Tax expenses							
-	a. Tax for ea	rlier years	-		-	-	-	(177.
	b. Current Ta		(0.55)	0.55	52.13	-	66.50	91.
	c. Deffered to		20.02	10.43	(42.58)	30.45	(0.18)	(156.
-								
11	Profit/(loss) for	r the period (9-10)	3.64	30.19	194.76	33.83	196.25	529.
12	Other comprehe	ensive Income						
12		at will not be reclassified to Profit or						
	Loss	at this for bolicomod to 1 folia of	- 1	-	-	-	-	(0.
	(ii) Income	tax relating to items that will not be	-	-	-	-	-	0.
	reclassified to P B (i) Items the	at will be reclassified to Profit or						
	Loss	4	-				-	
	reclassified to P	tax relating to items that will be rofit or Loss	-	-	-	-	-	
	Other comprehe	ensive Income	-	-	-	-	-	(0.
	Total Compreh	ensive Income for the period	2.2				400.00	
13	(11+12)	The state of the period	3.64	30.19	194.76	33.83	196.25	529.
14	Farning per equ	ity share (not annualised)						
14	- Basic	inty shale (not annualised)	0.00	0.03	0.21	0.04	0.21	0.:
	- Basic - Diluted	w v	0.00	0.03	0.21	0.04	0.21	0.
15	Paid up equity s of Rs. 2/-each)	share capital (Face value per share	1,881.46	1,881.46	1,881.46	1,881.46	1,881.46	1,881.

For Kkalpana Industries (India) Limited

Regd. Office: New BK Market, 16A, Shakespeare Sarani, 4th Floor, Room No. 3, Kolkata - 700071

Tel: +91-33-4064 7843, E-mail: kolkata@kkalpana.co.in, www.kkalpanagroup.com CIN: L19202WB1985PLC039431

Chairman & Managing Director



Notes:

- 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 six months Directors at their respective meetings held on 11th November, 2022, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure
- The company is engaged primarily in the business of reprocessed plastics compounds which constitute single reporting segment. Accordingly, the company is a single segment company in accordance with "Indian Accounting Standards 108 Operating Segment".
- The Audit committee has reviewed the Statutory Auditor's report and the Board of Directors have approved it in their respective meeting held on 11th November, 2022. The statutory Auditor's report contains an unmodified opinion.
- The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified. The Company will assess the impact of the Code and recognise the same when the Code becomes effective.
- The above quarter and six month ended 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.
- The figures for the corresponding previous period has been regrouped/reclassified wherever necessary, to conform to the current period figures and to give impact of accounting adjustment arising pursuant to the scheme of Demerger which has been approved by the Honorable National Company Law Tribunal ("NCLT"), vide its order dated 4th March 2022 with Appointed Date 1st April 2021 and effective from 01st April 2022 on filling with the Registrar of Companies.

Place : Kolkata

Date: 11th November, 2022

Kolkata - 71

For Kkalpana Industries (India) Ltd

Narrindra Suranna (DIN: 00060127)

Managing Director

Regd. Office: New BK Market, 16A, Shakespeare Sarani, 4th Floor, Room No. 3, Kolkata - 700071 Tel: +91-33-4064 7843, E-mail: kolkata@kkalpana.co.in, www.kkalpanagroup.com



Kkalpana Industries(India) Limited CIN: L19202WB1985PLC039431 Statement of Assets & Liabilities

(Rs in Lacs)

Particulars			(Rs in Lacs)			
Content Cont	D-MI		STANDALONE			
ASSETS 1. Non-current assets Property, Plant and Equipment Capital Work-in progress Investment Property 1,281.68 1,281.6 Intrangible assets 0,04 0,00 Right of Use - Lease Financial Assets Investments 1 286.63 287.6 1- Other Financial Assets 1- Corter Financial Assets 1- Corter Financial Assets 1- Corter Financial Assets 1- Trade receivables 1- Trade receivables 1- Trade receivables 1- Cash and cash equivalents 2,528.90 32.5 1- Cash and cash equivalents 3,044.99 3,349 23.11 25.12 25.25 384.0 26.12 26.12 27.25 384.0 27.25 28.10 28.25 29.10 28.25 29.10 29	Particulars		As at 31-03-2022			
1. Non-current assets Property, Plant and Equipment 2,041, Plant and Equipment 3,044.29 2,657.6 2,041 Mork-in progress 9,4 Investment Property 1,281.68 1,28	ACCETC	(Unaudited)	(Audited)			
Property, Plant and Equipment 3,044.29 2,657.6 Capital Work-in progress - 9.4 Intrestment Property 1,281.68 1,281.68 Intrangible assets 0.04 0.00 Right of Use - Lease 408.97 455.6 Financial Assets 286.63 287.6 - Other Financial Assets 45.75 48.3 Other Non - Current Assets 24.29 10.6 Total Non-Current Assets 5,091.65 4,751.2 Current Assets 5,091.65 4,751.2 Inventories 574.34 776.8 Financial Assets 5,091.65 4,751.2 Current Assets 303.49 23.1 - Cash and cash equivalents 303.49 23.1 - Other Financial Assets 466.58 461.6 Other Current assets 225.25 384.0 Other Current Assets 9,190.21 7,225.3 Cottal Assets 9,190.21 7,225.3 EQUITY AND LIABILITIES 4,088.56 2,476.1 Quity 5,063			,			
Capital Work-in progress 9.4						
Investment Property		3,044.29				
Intrangible assets 0.04 0.00			9.49			
Right of Use - Lease			1,281.68			
Financial Assets - Investments - Other Financial Assets Other Non - Current Assets Other Non - Current Assets Other Non - Current Assets Other Non-Current Assets Current Assets Inventories Inventories Financial Assets - Trade receivables - Cash and cash equivalents - Other Financial Assets Other Current Assets Other Financial Assets - Trade receivables - Cash and cash equivalents - Other Financial Assets - Other Financial Assets - Trade receivables - Cash and cash equivalents - Other Financial Assets - Trade receivables - Cash and cash equivalents - Other Financial Assets - Trade receivables - Cash and cash equivalents - Other Financial Assets - Trade receivables - Cash and cash equivalents - Other Financial Assets - Trade receivables - Trade receivables - Trade receivables - Trade receivables - Finance Lease Liability - Trade payables - Micro & Small Enterprises - Others - Others - Trade payables - Micro & Small Enterprises - Others - Others - Trade payables - Micro & Small Enterprises - Others - Others - Others - Trade payables - Micro & Small Enterprises - Others - Others - Trade payables - Micro & Small Enterprises - Others - Others - Trade payables - Micro & Small Enterprises - Others - Others - Trade payables - Micro & Small Enterprises - Others - Others - Trade payables - Micro & Small Enterprises - Others - Others - Trade payables - Micro & Small Enterprises - Others - Others - Trade payables - Micro & Small Enterprises - Others - Others - Trade payables - Micro & Small Enterprises - Others - Others - Trade payables - Micro & Small Enterprises - Others - Others - Others - Trade payables - Micro & Small Enterprises - Others - Others - Trade payables - Micro & Small Enterprises - Others - Others - Trade payables - Micro & Small Enterprises - Others - Trade payables - Micro & Small Enterprises - Others - Others - Trade Payables - Micro & Small Enterprises - Others - Trade payables - Micro & Small Enterprises - Others - Trade payables - Micro & Small Enterprises - Others - Trade payables - Micro & Trade P			0.08			
- Investments	_	408.97	455.67			
- Other Financial Assets		,				
Other Non - Current Assets 24.29 10.65 Total Non-Current Assets 5,091.65 4,751.2 Current Assets 5,091.65 4,751.2 Current Assets 574.34 776.8 Financial Assets 574.34 776.8 - Cash and cash equivalents 303.49 23.13 - Cher Financial Assets 466.58 461.65 Other Furrent Assets 225.25 384.0 Other Current Assets 9,190.21 7,229.3 COLITY AND LIABILITIES 9,190.21 7,229.3 Equity 1,881.46 1,881.46 1,881.46 Other Equity 3,397.77 3,363.9 Total Equity 3,397.77 3,363.9 Cottle Equity 3,397.77 3,363.9 Cottle Equity 3,397.77 3,363.9 Cottle Equity 3,397.77 3,363.9 Cottle Equity 3,87.55 340.7 Cottle Equity 3,27.55 340.7 Deferred tax liabilities 5,263.21 2,330.3 Corrent Isabilities			287.63			
Total Non-Current Assets 5,091.65 4,751.2		45.75	48.31			
Current Assets 574.34 776.8 Inventories 574.34 776.8 Financial Assets 2,528.90 832.5 - Cash and cash equivalents 303.49 23.1 - Other Financial Assets 466.58 461.6 Other current assets 225.25 384.0 Total Current Assets 4,098.56 2,478.1 Fotal Assets 9,190.21 7,229.3 Equity 3,181.46 1,881.46 Equity 1,881.46 1,881.46 Charle Equity 1,516.31 1,482.47 Total Equity 3,397.77 3,363.9 IABILITIES 3 3,397.77 3,363.9 IABILITIES 3,397.77 3,263.9 3,267.2			10.67			
Inventories 574,34 776.8 Financial Assets 2,528.90 832.5 Financial Assets 303.49 23.11 303.49 23.11 303.49 23.11 303.49 23.11 303.49 23.11 303.49 23.11 303.49 23.11 303.49 23.11 303.49 23.11 303.49 23.11 303.49 23.11 303.49 23.11 303.49 23.11 303.49 32.11 303.49 32.11 303.49 32.12 303.49 32.52 384.0 303.49 32.52 384.0 304.02 32.52 384.0 304.02 32.52 384.0 304.02 32.52 384.0 304.02 32.52 384.0 304.02 32.52 384.0 304.02 32.52 384.0 304.02 32.52 32.52 32.52 384.0 32.52 32.		5,091.65	4,751.2			
Financial Assets - Trade receivables - Cash and cash equivalents - Other Financial Assets - Other Financial Liabilities - Finance Lease Liability - Trade payables - Micro & Small Enterprises - Others - Othe						
- Trade receivables		574.34	776.85			
- Cash and cash equivalents						
- Other Financial Assets		2,528.90	832.51			
Description Section	and the second s	303.49	23.13			
Other current assets 225.25 384.00 Total Current Assets 9,190.21 7,229.3 EQUITY AND LIABILITIES 5 2,478.1 Equity Share capital 1,881.46 1,881.46 Other Equity 1,516.31 1,482.47 Fotal Equity 3,397.77 3,363.9 LIABILITIES Non-current liabilities Financial Liabilities 4,823.00 1,867.50 Finance Lease Liability 287.65 340.7 Deferred tax liabilities (Net) 152.56 122.11 Total Non Current Liabilities 5,263.21 2,330.3 Current liabilities 5,263.21 2,330.3 Current liabilities 99.15 98.10 Finance Lease Liability 99.15 98.10 Finance Lease	- Other Financial Assets	466.58	461.61			
Total Assets 9,190.21 7,229.3	Other current assets	225.25	384.02			
EQUITY AND LIABILITIES Equity Share capital 1,881.46 1,881.46 Other Equity 1,516.31 1,482.47 Fotal Equity 3,397.77 3,363.9 LIABILITIES Non-current liabilities Financial Liabilities - Borrowings 4,823.00 1,867.50 - Finance Lease Liability 287.65 340.77 Oteferred tax liabilities (Net) 152.56 122.11 Fotal Non Current Liabilities - Finance Lease Liability 5,263.21 2,330.3 Current liabilities - Finance Lease Liability 99.15 98.10 - Trade payables - Micro & Small Enterprises 2.41 6.82 - Others 83.15 257.24 Other Financial Liabilities 132.42 456.29 Other current liabilities 95.36 568.83 - rovisions 37.51 42.16 - Current Tax Liabilities (Net) 79.23 105.63 - otal Current Liabilities 5,792.44 3,865.44 Total Liabilities 5,792.44 3,865.44	Total Current Assets	4,098.56	2,478.12			
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Equity Share capital 1,881.46 1,881.46 2,716.31 1,482.47 1,516.31 1,482.47 1,516.31 1,482.47 1,516.31 1,482.47 1,516.31 1,482.47 1,516.31 1,482.47 1,516.31 1,482.47 1,516.31 1,482.47 1,516.31 1,482.47 1,516.31 1,482.47 1,516.31 1,482.47 1,516.31 1,482.47 1,516.31 1,482.47 1,516.31	EQUITY AND HABILITIES					
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Non-current liabilities Financial Liabilities Financial Liabilities Finance Lease Liability 287.65 340.72 Perferred tax liabilities (Net) 152.56 122.11 Perferred tax liabilities (Net) 152.56 122.11 Perferred tax liabilities 5,263.21 2,330.3 Perferred tax liabilities 5,792.44 3,865.40 Per	HARILITIES					
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-Borrowings 4,823.00 1,867.50 -Finance Lease Liability 287.65 340.72 Deferred tax liabilities (Net) 152.56 122.11 Total Non Current Liabilities 5,263.21 2,330.3 Current liabilities Finance Lease Liability 99.15 98.10 - Trade payables - Micro & Small Enterprises 2.41 6.82 - Others 83.15 257.24 Other Financial Liabilities 132.42 456.29 Other current liabilities 95.36 568.83 Provisions 37.51 42.16 Current Tax Liabilities (Net) 79.23 105.63 Total Current Liabilities 529.23 1,535.00 Total Liabilities 5,792.44 3,865.44						
-Finance Lease Liability 287.65 340.72 Deferred tax liabilities (Net) 152.56 122.11 Total Non Current Liabilities 5,263.21 2,330.3 Current liabilities Finance Lease Liability 99.15 98.10 - Trade payables - Micro & Small Enterprises 2.41 6.82 - Others 83.15 257.24 Other Financial Liabilities 132.42 456.29 Other current liabilities 95.36 568.83 Provisions 37.51 42.16 Current Tax Liabilities (Net) 79.23 105.63 Total Current Liabilities 529.23 1,535.00 Total Liabilities 5,792.44 3,865.44		4 000 00				
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Total Non Current Liabilities 5,263.21 2,330.3 Current liabilities 5,263.21 2,330.3 Current liabilities 99.15 98.10 - Finance Lease Liability 99.15 98.10 - Trade payables 2.41 6.82 - Others 83.15 257.24 Other Financial Liabilities 132.42 456.29 Other current liabilities 95.36 568.83 Provisions 37.51 42.16 Current Tax Liabilities (Net) 79.23 105.63 Otal Current Liabilities 529.23 1,535.07 Otal Liabilities 5,792.44 3,865.44						
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Financial Liabilities 99.15 98.10 - Finance Lease Liability 99.15 98.10 - Trade payables 2.41 6.82 - Others 83.15 257.24 Other Financial Liabilities 132.42 456.29 Other current liabilities 95.36 568.83 Provisions 37.51 42.16 Current Tax Liabilities (Net) 79.23 105.63 Otal Current Liabilities 529.23 1,535.00 Otal Liabilities 5,792.44 3,865.40		5,263.21	2,330.33			
- Finance Lease Liability 99.15 98.10 - Trade payables - Micro & Small Enterprises 2.41 6.82 - Others 83.15 257.24 Other Financial Liabilities 132.42 456.29 Other current liabilities 95.36 568.83 Orovisions 37.51 42.16 Ourrent Tax Liabilities (Net) 79.23 105.63 Otal Current Liabilities 529.23 1,535.00 Otal Liabilities 5,792.44 3,865.44						
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- Others 83.15 257.24 Other Financial Liabilities 132.42 456.29 Other current liabilities 95.36 568.83 Orovisions 37.51 42.16 Ourrent Tax Liabilities (Net) 79.23 105.63 Otal Current Liabilities 529.23 1,535.01 Otal Liabilities 5,792.44 3,865.44						
Other Financial Liabilities 132.42 456.29 Other current liabilities 95.36 568.83 Orovisions 37.51 42.16 Current Tax Liabilities (Net) 79.23 105.63 Otal Current Liabilities 529.23 1,535.0 Otal Liabilities 5,792.44 3,865.40	· ·		6.82			
Other current liabilities 95.36 568.83 Provisions 37.51 42.16 Current Tax Liabilities (Net) 79.23 105.63 Otal Current Liabilities 529.23 1,535.0 Otal Liabilities 5,792.44 3,865.40			257.24			
Provisions 37.51 42.16 Current Tax Liabilities (Net) 79.23 105.63 Octal Current Liabilities 529.23 1,535.0 Octal Liabilities 5,792.44 3,865.40			456.29			
Fourtent Tax Liabilities (Net) 79.23 105.63 Total Current Liabilities 529.23 1,535.0 Social Liabilities 5,792.44 3,865.40			568.83			
fotal Current Liabilities 529.23 1,535.0 fotal Liabilities 5,792.44 3,865.4			42.16			
otal Liabilities 5,792.44 3,865.40			105.63			
5,700.1.1	Total Current Liabilities		1,535.07			
otal Equity and Liabilities 9,190.21 7,229.3	Total Liabilities	5,792.44	3,865.40			
	Total Equity and Liabilities	9,190.21	7,229.34			



Place : Kolkata

Date: 11th November, 2022

For Kkalpana Industries (India) Ltd

Narrindra Suranna (DIN: 00060127)

Managing Director

Regd. Office: New BK Market, 16A, Shakespeare Sarani, 4th Floor, Room No. 3, Kolkata - 700071

Tel: +91-33-4064 7843, E-mail: kolkata@kkalpana.co.in, www.kkalpanagroup.com



KKALPANA INDUSTRIES (INDIA) LIMITED

STATEMENT OF CASH FLOW FOR THE PERIOD ENDED 30th SEPTEMBER, 2022

THE IER	GOD ENDED 30	IN SEPTEMBE	R, 2022	(Ds. In Igos)
		s at	A	(Rs. In lacs)
A. CASH FLOW FROM OPERATING ACTIVITIES	30th Septe	ember, 2022	31st M	arch, 2022
Profit before tax from continuing operations		64.20		
		64.28		287.61
Adjustment for:				
Depreciation & amortization expense	111.10		294.65	
Loss/(Profit) on sale of fixed assets	(0.00)		294.03	
Unwinding of Interest on security deposit	(1.29)		(1.98)	
Finance cost	295.53		, ,	
Interest income	(241.19)		33.57	
Other comprehensive income	(241.19)			
Bad debts written off	1.74		(0.66)	
Notional rent on Security deposit	1.74		1	
asposit		447.00	1.45	
Operating profit before Working Capital changes	-	165.88		327.03
oup that changes		230.16		614.64
Adjustments for Working Capital changes				
Decrease/(increase) in non current financial assets				
Other financial assets	2.01			
Decrease/(increase) in other non current assets	3.84		(60.34)	
Decrease/(increase) in inventories	(13.63)		(10.58)	
Decrease/(increase) in current financial assets	202.51		(727.91)	
Trade receivables	(1,698.13)		247.03	
Loans			8.00	
Other financial assets	103.48		(293.22)	
Decrease/(increase) in other current assets	158.77		(304.82)	
Increase/(decrease) in non current provisions			(1.97)	
Increase/(decrease) in current financial liabilities			-	
Trade payables	(178.50)		279.15	
Other financial liabilities	(318.74)		477.10	
Increase/(decrease) in other current liabilities	(473.47)		550.99	
Increase/(decrease) in short term provisions	(4.65)		38.02	
	()	(2,218.51)	30.02	201 45
Cash generated from operations	_	(1,988.35)	_	201.45
		(1,700.33)		816.09
(Tax paid) / refund received (net)		(26.40)		
Net cash from operating activities	_	(26.40)	_	(320.56)
	_	(2,014.75)	_	495.53
CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Property, Plant and Equipment, CWIP and Intangible assets				
Sale proceeds of Property, Plant and Equipment	(453.11)		(441.99)	
Interest receipt on investments	11.66		-	
Purchase of current investments (net)	132.74		-	
Sale proceeds of non-current investments	-		(52.36)	
oate proceeds of non-current investments	1.00		-	
Not each compared of (Grand) to the state of				
Net cash generated / (used) in investing activities		(307.71)		(494.35)
CACHELOW PROACTION				(
CASHFLOW FROM FINANCING ACTIVITIES				
Proceeds from long term borrowings	2,955.50		214.00	
Payment of Lease Liability	(53.52)		(13.00)	
Dividend paid	-		(188.15)	
Finance cost	(299.16)		(16.56)	
Net cash from financing activities	(>110)	2,602.82	(10.30)	(2.72)
Net changes in Cash and Bank balances	_		-	(3.72)
	_	280.36	-	(2.54)
Net Increase / (-) Decrease in Cash and Bank balances				
Balance at the end of the year		***		
and on the year		303.49		23.13
Balance at the haginning of the				
Balance at the beginning of the year		23.13		25.67
Net changes in Cash and Bank balances		280.36		(2.54)
			_	(=)
lote - Comparative figures of 31st March, 2022 has been represented as the	e figures of 30th S	eptember 2021	was not aumit	able due to the effect
lace : Kolkata	4	/		
3/17	E	For Kkalpana I	ndustries (India	a) Ltd
Place : Kolkata Date: 11th November, 2022 Kolkata - 71	E	/		
Kolkata - 71	5.6	(12	/
30	Man	rindra S	JV	
37 00		rindra Suranna (UIN: 0006012	7)
m * M	Man	aging Director	/	
NAMALAL				
			/	

Regd. Office: New BK Market, 16A, Shakespeare Sarani, 4th Floor, Room No. 3, Kolkata - 700071 Tel: +91-33-4064 7843, E-mail: kolkata@kkalpana.co.in, www.kkalpanagroup.com



B. Chakrabarti & Associates

Chartered Accountants

77A, Motilal Nehru Road, Kolkata - 700 029

Phone: 2475 9762, 2486 2253

Mobile: 94333 14345

E-mail: chakradip59@gmail.com

Limited Review Report on Unaudited Standalone Financial Results of Kkalpana Industries (India) Limited for the quarter and half year ended 30th September, 2022, pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

To The Board of Directors, Kkalpana Industries (India) Ltd. 16A, Shakespeare Sarani, 4th Floor, Room No. 3 Kolkata -700071

- We have reviewed the accompanying statement of unaudited standalone financial results of M/s. Kkalpana Industries (India) Limited ("the Company") for the quarter and half year ended 30th September, 2022 ('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 11, 2022, 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. Chakrabarti & Associates., Chartered Accountants.

Firm Registration No: 305048E

Dipankar Chakravarti

Mem No: 053402

(Partner)

UDIN: 22053402BLUQ KW5528

Place :- Kolkata

Date:- 11th Day of November, 2022



KKALPANA INDUSTRIES (INDIA) LTD.

S. No	Pariculars		Quarter Ended		Half Year ended		Rs. In Lacs Year ended
5. NO	Fariculars		Quarter Ended		LIDATED	ar ended	Year ended
_				CONSO	LIDATED		
		30.09.22 (Unaudited)	30.06.22 (Unaudited)	30.09.21 (Unaudited)	30.09.22 (Unaudited)	30.09.21 (Unaudited)	31.03.22 (Audited)
	Income						
1	Revenue from Operations	8,921.91	10,770.98	1,691.04	19,692.89	2,297.20	4,016.15
2	Other Income	316.22	134.24	249.64	450.46	473.48	631.13
3	Total Income (1+2)	9,238.13	10,905.22	1,940.68	20,143.35	2,770.68	4,647.28
4	Expenses						
	a. Cost of Materials Consumed	9,003.83	10,219.38	1,322.99	19,223.21	1,868.69	2,739.87
	b. Changes in Inventories of Finished Goods	(63.63)	(71.93)	(17.00)	(135.56)	(147.43)	(187.09
	c. Employee benefit expenses	16.33	145.74	74.43	162.07	175.07	399.54
	d. Finance costs	126.66	168.88	124.30	295.54	135.38	33.57
	e. Depreciation and amortisation expenses	55.94	55.16	59.85	111.10	98.82	294.65
	f. Other expenses	84.56	353.25	178.62		390.25	
-	Total Expenses	9,223.69	10,870.47	1,743.19	437.81 20,094.17	2,520.78	1,105.49 4,386.03
	Total Expenses	5,223.05	10,070.47	1,743.15	20,094.17	2,520.76	4,300.03
5	Profit/(loss) before exceptional and Extra ordinary items and tax (3-4)	14.44	34.74	197.49	49.18	249.90	261.25
6	Share of Profit /(loss) of Associate	(17.32)	0.34	(3.69)	(16.98)	(2.74)	(2.07
7	Profit/(loss) before Extra ordinary items and tax (5+6)	(2.88)	35.08	193.80	32.20	247.16	259.18
0	Fides and in one Italian						
8	Extraordinary Items	-	-	-	-	-	-
9	Profit/(loss) before tax (7+8)	(2.88)	35.08	193.80	32.20	247.16	259.18
10	Tax expenses						
	a. Tax for earlier Years	-	-	-	-	-	(177.91
	b. Current Tax	(0.55)	0.55	52.13		66.50	91.89
	c. Deffered tax	20.02	10.43	(42.58)	30.45	(0.18)	(156.31
11	Profit/(loss) for the period (9-10)	(22.35)	24.10	184.25	1.75	180.83	501.51
12	Other comprehensive Income						
	A(i) Items that will not be reclassified to Profit or Loss	0.77	1.38	(0.73)	2.15	(0.73)	(0.50
	(ii) Income tax relating to items that will not be reclassified to Profit or Loss	-	-	-	· ·	-	0.17
	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	-	-	, ,	-	-	-
- 1	Other comprehensive Income	0.77	1.38	(0.73)	2.15	(0.73)	(0.33
		(21.58)	25.48	183.52	3.90	180.10	501.18
13	Total Comprehensive Income for the period (11+12)	(21.56)					
	(11+12)	(21.56)					
14	(11+12) Profit/ (Loss) for the Year Attributable to :-	,	24.40	404.05	4 75	400.00	E04 54
14	(11+12) Profit/ (Loss) for the Year Attributable to :- Equity Holders of the Parent	(22.35)	24.10	184.25	1.75	180.83	501.51
14	(11+12) Profit/ (Loss) for the Year Attributable to :-	,	24.10	184.25 - 184.25	1.75 - 1.75	180.83 - 180.83	501.51 - 501.51
14	(11+12) Profit/ (Loss) for the Year Attributable to :- Equity Holders of the Parent	(22.35)	-		-	-	-
14	(11+12) Profit' (Loss) for the Year Attributable to :- Equity Holders of the Parent Non Controlling Interest Total Comprehensive Income for the year Equity Holders of the Parent	(22.35)	-		-	-	-
14	(11+12) Profit (Loss) for the Year Attributable to :- Equity Holders of the Parent Non Controlling Interest Total Comprehensive Income for the year	(22.35)	24.10	184.25	1.75	180.83	501.51

Regd. Office: New BK Market, 16A, Shakespeare Saran, 4th Fleon Rom No. 3, Kolkata - 700071 Tel: +91-33-4064 7843, E-mail: kolkata@kkalpana.com/www.kkalpanagroup/comman & Managing Director

CIN: L19202WB1985PLC039431

For Kkalpana Industries (India) Limited



	- Basic	(0.02)	0.03	0.20	0.00	0.19	0.53
	- Diluted	(0.02)	0.03	0.20	0.00	0.19	0.53
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:

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 six months ended 30th September, 2022 have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on 11th November, 2022 in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

- The Group 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".
- The Statutory Auditors of the Company have carried out Limited Review of the Financial Results for the quarter and six months ended 30th September, 2022 in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 4 The Consolidated Results include Results of :-
 - (a) the company's Wholly Owned Subsidiary Company viz. "Ddev Plastic Ltd." upto 27th September, 2022.
 - (b) the company's Wholly Owned foreign Subsidiary Company viz " Kkalpana Plastic Reprocess Industries Middleeast FZE" and
 - (c) the Associate Company "Kkalpana Plastick Limited" in which the company holds 36.23% of its paid up Equity share capital.
- The above quarter end 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.
- The figures for the corresponding previous period has been regrouped/reclassified wherever necessary, to conform to the current period figures and to give impact of accounting adjustment arising pursuant to the scheme of Demerger which has been approved by the Honorable National Company Law Tribunal ("NCLT"), vide its order dated 4th March 2022 with Appointed Date 1st April 2021 and effective from 01st April 2022 on filing with the Registrar of Companies.

Place: Kolkata

Date: 11th November, 2022

For Kkalpana Industries (India) Ltd

Narrindra Suranna (DIN: 00060127) Managing Director





Kkalpana Industries(India) Limited
CIN: L19202WB1985PLC039431
Statement of Assets & Liabilities

(Rs in Lacs)

		(Rs in Lacs)				
	D					
	Particulars	As at 30-09-2022 (Unaudited)	As at 31-03-2022 (Audited)			
ASSETS		(Ollaudited)	(Addited)			
1. Non-current assets						
Property, Plant and Equipm	nent	3,044.29	2,657.70			
Capital work-in-progress		-	9.49			
Investment Property		1,281.68	1,281.68			
Intangible assets		0.04	0.08			
Right of Use - Lease		408.97	455.67			
Financial Assets		100.57	155.07			
- Investments		226.46	243.44			
- Other Financial Assets		48.83	48.41			
Other Non - Current Assets		24.29	10.67			
Total Non-Current Assets		5,034.56	4,707.1			
Current Assets		3,034.30	1,707.12			
Inventories		574.34	776.85			
		3/4.54	770.03			
Financial Assets		2 528 00	832.51			
- Trade receivables		2,528.90				
- Cash and cash equival		316.56	51.45			
- Other Financial Assets	11 2 2 3	466.58	464.47			
Other current assets		233.41 4,119.79	408.83			
Total Current Assets		9,154.34	2,534.1 7,241.2			
Total Assets		9,134.34	7,241.2			
EQUITY AND LIABILITIES						
Equity						
Equity Share capital		1,881.46	1,881.46			
Other Equity		1,479.87	1,475.96			
		3,361.33	3,357.42			
Non-Controlling Interest		-	-			
Total Equity		3,361.33	3,357.4.			
LIABULTIES						
LIABILITIES						
Non-current liabilities		, r				
Financial Liabilities		4 822 00	1,867.50			
Borrowings		4,823.00				
Finance Lease Liability		287.65	340.72			
Provisions		452.56	422.44			
Deferred tax liabilities (Net		152.56	122.11			
Total Non Current Liabilitie	es	5,263.21	2,330.3			
Current liabilities						
Financial Liabilities		00.45	98.10			
-Lease Liability		99.15	98.10			
- Trade payables		2 41	6.82			
- Micro & Small Ent	terprises	2.41	275.33			
- Others		83.38				
Other Financial Liabilities		132.75	456.62			
Other current liabilities		95.36	568.83			
Provisions		37.51	42.16			
Current Tax Liabilities (Net)		79.23	105.63			
Total Current Liabilities		529.80	1,553.5			
Total Liabilities		5,793.01	3,883.8			
Total Equity and Liabilities		9,154.34	7,241.2			

Place : Kolkata

Date: 11th November, 2022

Narrindra Suranna (DIN: 00060127)

Managing Director



Regd. Office: New BK Market, 16A, Shakespeare Sarani, 4th Floor, Room No. 3, Kolkata - 700071
Tel: +91-33-4064 7843, E-mail: kolkata@kkalpana.co.in, www.kkalpanagroup.com



KKALPANA INDUSTRIES (INDIA) LIMITED

UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOW FOR THE PERIOD ENDED 30th SEPTEMBER, 2022

	_				(Rs. In lacs)
			s at	As at	
A GUENT PROPERTY OF THE LOCAL CONTRACTOR	_	30th Septe	mber, 2022	31st March	, 2022
A. CASH FLOW FROM OPERATING ACTIVITIES Profit before tax from continuing operations			49.18		261.25
Adjustment for:					
Depreciation & amortization expense (Includin	g Leasehold amo	111.10		294.65	
Unwinding of Interest on security deposit		(1.29)		(1.98)	
Finance cost		295.54		33.57	
Interest income		(241.19)			
Loss/(Profit) on Exchange Gain Loss		2.15		(0.26)	
Loss/(Profit) on sale of Investment Other comprehensive income		(0.50)		(0.50)	
Bad debts written off		1.74		(0.50)	
Notional rent on Security deposit		1.74		1.45	
roll of Security deposit	-		167.55	1.43	326.93
Operating profit before Working Capital changes			216.73		588.18
Adjustments for Working Capital changes					
Decrease/(increase) in non current financial ass	ets				
Loans					
Other financial assets		3.63		(60.44)	
Decrease/(increase) in other non current assets Decrease/(increase) in inventories		(13.63) 202.51		(10.58) (727.91)	
Decrease/(increase) in current financial assets		202.51		(727.91)	
Trade receivables		(1,698.13)		247.03	
Other financial assets		104.08		(293.31)	
Decrease/(increase) in other current assets		175.42		(305.11)	
Increase/(decrease) in non current provisions		-		(1.97)	
Increase/(decrease) in current financial liabilitie	es				
Trade payables		(196.35)		270.26	
Other financial liabilities		(318.73)		477.12	
Increase/(decrease) in other current liabilities		(473.47)		550.99	
Increase/(decrease) in short term provisions	_	(4.65)		38.02	
			(2,219.31)		184.10
Cash generated from operations			(2,002.58)		772.28
(Tax paid) / refund received (net)			(26.40)		(320.56)
Net cash from operating activities			(2,028.99)	_	451.72
			(2)	-	
B. CASH FLOW FROM INVESTING ACTIVITIES					
Purchase of Property, Plant and Equipment, CWIP and In	ntangible assets	(453.11)		(441.99)	
Sale proceeds of Property, Plant and Equipment		11.66		-	
Interest receipt on investments		132.74		-	
Purchase of current investments (net)		-		(0.46)	
Sale proceeds of current investments					
Net cash generated / (used) in investing activities	_		(308.71)		(442.45)
C. CASHFLOW FROM FINANCING ACTIVITIES					
Proceeds from long term borrowings		2,955.50		214.00	
Payment of Lease Liability		(53.52)		(13.00)	
Taxes on dividend Paid		-		(188.15)	
Finance cost		(299.17)		(16.58)	
Net cash from financing activities		_	2,602.81		(3.73)
Net changes in Cash and Bank balances			265.11		5.54
		-			
Net Increase / (-) Decrease in Cash and Bank balances Balance at the end of the year			316.56		51.45
Palance at the haring in a full accord	MANAGERIA	4.	E1 45		45.01
Balance at the beginning of the year	Whites (-	51.45		45.91 5.54
Net changes in Cash and Bank balances	30	SE =	265.11	_	3.34
Note - Comparative figures of 31st March, 2022 has been	represented as the	figures of 30th	September 2021 was	net available due	to the effect of demorger
Place: Kolkata	Rolkala-14	13 E		Industries (India)	
Date: 11th November, 2022	10/	3.6	/	N	
	3	THE SAME	Narrindra Suranna (DI	N: 00060127)	
	MANAMAN	4	Managing Director	/ /	
	77.113				

Regd. Office: New BK Market, 16A, Shakespeare Sarani, 4th Floor, Room No. 3, Kolkata - 700071 Tel: +91-33-4064 7843, E-mail: kolkata@kkalpana.co.in, www.kkalpanagroup.com



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Limited Review Report on Unaudited Consolidated Financial Results of Kkalpana Industries India Limited for the quarter and half year ended 30th September, 2022 pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended.

To, The Board of Directors, Kkalpana Industries (India) Ltd. 16A, Shakespeare Sarani, 4th Floor, Room No. 3 Kolkata -700071

- 1. We have reviewed the accompanying statement of unaudited Consolidated Financial Results of M/s. Kkalpana Industries (India) Limited (hereinafter referred to as the "Holding Company") and its subsidiary and associate (hereinafter referred to as the "Group") for the quarter and half year ended 30th September, 2022 ('the statement') attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
- 2. This statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, at its meeting held on November 11, 2022 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 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement 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 from material misstatement. A review of interim financial information consists of making enquiries primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the standards on auditing and consequently does not enable us to obtain assurance that we would be aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



- 4. The statement includes the financial results of entities given below:
 - i. Subsidiary Company:-
 - (a) Ddev Plastic Limited. (Wholly owned subsidiary)
 - (b) Kkalpana Plastic Reprocess Industries Middleeast FZE (Wholly owned subsidiary)
 - ii Associate Company:- Kkalpana Plastick Limited (Holding Company holds 36.23% share) (Refer Note No 5 to Financial Results)
- 5. Based on our review conducted and procedure performed as stated in para 3 above and based on the consideration of the review report of the other auditor referred to in para 6 to 8 below, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 6. We did not review the unaudited financial statement of M/s Ddev Plastic Limited, (Wholly owned Subsidiary of a Holding Company) till September 27, 2022 included in the Consolidated Unaudited Financial Statements, whose financial statements reflect total income of NIL, net profit/(loss) after tax of Rs. (0.03) lacs and Rs. (0.08) lacs for the quarter ended 30th September, 2022 and for the period from April 1, 2022 to September 27, 2022 respectively, as considered in the statement. These financial statements have been reviewed by other auditors whose reports have been furnished to us by the management, and our opinion, in so far as it relates to the amount and disclosures included in respect of the said subsidiary, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.
- 7. We did not review the unaudited financial statement of M/S Kkalpana Plastic Reprocess Industries Middleeast FZE (Foreign Subsidiary of Holding Company) included in the Consolidated Unaudited Financial Statements, whose financial statements reflect total assets of Rs. 24.30 lacs as at 30th September, 2022 and total income of NIL, net profit/ (loss) after tax of Rs. (9.14) lacs and Rs. (15.52) lacs for the quarter ended 30th September, 2022 and for the period from April 1, 2022 September 30, 2022 respectively and net cash inflow of Rs 14.72 lacs as at 30th September, 2022, as considered in the statement. These financial statements have been reviewed by other auditors whose reports have been furnished to us by the management, and our opinion, in so far as it relates to the amount and disclosures included in respect of the said associate, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.
- 8. We did not review the unaudited financial statement of M/S Kkalpana Plastick Limited (Associate of Holding Company) included in the Consolidated Unaudited Financial Statements, whose financial statements reflect total assets of Rs. 24.30 lacs as at 30th September, 2022 and total income of Rs 12.41 lacs and Rs. 24.13 lacs, net loss after tax of Rs. 47.80 lacs and Rs. 46.87 lacs for the quarter ended 30th September, 2022 and for the period from April 1, 2022 to September 30, 2022 respectively and net cash inflow of Rs (1.83) lacs as at 30th September, 2022, as considered in the statement. These financial statements have been reviewed by other auditors whose reports have been furnished to us by the management, and our opinion, in so far as it relates to the amount and disclosures included in respect of the said associate, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.



Our conclusion on the statement is not modified in respect of the above matters referred in para 6,7, and 8.

For B Chakravarti & Associates., Chartered Accountants.

Firm Registration No: 305048E

Dipankar Chakravarti

(Partner)

Mem No: 053402

UDIW: 220534-02BCUSV F6887

Place :- Kolkata

Date:-11th Day of November, 2022