

Annexure – ‘1’

**Form No. MR-3**  
**SECRETARIAL AUDIT REPORT**  
FOR THE FINANCIAL YEAR ENDED 31<sup>ST</sup> MARCH 2022.

*[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 31<sup>ST</sup>, March, 2022 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 31<sup>ST</sup>, March, 2022, 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.**

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- (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 as amended from time to time, and
- (ii) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time.
- (iii) As per Circular No.14/2020 dated April 08, 2020, Circular No.17/2020 dated April 13, 2020 followed by Circular No. 20/2020 dated May 05, 2020 issued by Ministry of Corporate Affairs, prescribed the procedure and manner of conducting AGM through video conferencing (VC) or other audio visual means (OAVM).

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

### 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, The composition of the Board of Directors during the period under review remains as under:

SL NO.	NAME OF THE DIRECTOR / KMP	PARTICULARS OF CHANGES
1.	MRS. MAMTA BINANI (INDEPENDENT DIRECTOR)	CESSATION U/S 168
2.	MR. RAJESH KUMAR KOTHARI (WHOLETIME DIRECTOR)	CESSATION U/S 168
3.	MR. PRANAB RANJAN MUKHERJEE (ADDITIONAL DIRECTOR)	APPOINTMENT
4.	MR. DDEV SURANA (DIRECTOR)	CHANGE IN DESIGNATION

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, 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.

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

## KKALPANA INDUSTRIES (INDIA) LIMITED

Pursuant to Scheme of Arrangement between the Company, Ddev Plastiks Industries Limited (CIN: U24290WB2020PLC241791) (“DPIL”), 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, as per provisions of Sec.230-232 of the Companies Act, 2013, the scheme was considered and approved by the Hon’ble National Company Law Tribunal (NCLT), Kolkata Bench vide its order dated 04<sup>th</sup> March, 2022. Accordingly, the business undertaking of Compounding Business stands demerged and vested in Ddev Plastiks Industries Limited in accordance with the said NCLT Order. The certified copy of the NCLT Order dated 04.03.2022 was received on 16.03.2022 and duly filed with Registrar of Companies, West Bengal, on 01.04.2022. After the end of financial year under review and as at the date of this report, Ddev Plastiks Industries Limited had allotted 94072930 Equity Shares of Re.1 each in the ratio of 1:1 to the shareholders of the Demerged Company whose name appeared as on 08.04.2022, being the record date for the said purpose, in accordance with the approved Scheme of Arrangement a listing application has been filed by DPIL to BSE Limited, designated stock Exchange.

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:25/05/2022

UDIN NO. F002699D000390020

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

# KKALPANA INDUSTRIES (INDIA) LIMITED

## Annexure – '2'

### Secretarial Compliance Report

Kkalpana Industries (India) Limited for the year ended 31st March, 2022  
[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, 2022 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;

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Circulars/ guidelines issued by SEBI in respect of aforesaid regulations and based on the above examination, I hereby report that, during the Review period.

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
-	-	-	-	-

I further certify that :-

- 1) the Company has complied with the Circular No. SEBI/HO/MIRSD/MIRSD\_RTAMB/P/CIR/2021/655 dated 3<sup>rd</sup>, November, 2021 issued by Securities and Exchange Board of India and has submitted Compliance Certificate issued by a Practising Company Secretary for Dispatch of details of members holding shares in physical form.
- 2) the Company has confirmed regarding appointment of NSDL as the "Designated Depository" for the purpose of System Driven Disclosures in Securities Market, pursuant to SEBI Circular No. SEBI/HO/CFD/DCR1/CIR/P/2018 dated 28<sup>th</sup>, May, 2018.
- 3) the Company has submitted Corporate Governance Report in the revised format issued by SEBI Circular No. SEBI/HO/CFD/CMD-2/P/CIR/2021/567 dated 31<sup>st</sup>, May, 2021.
- 4) the Company has duly disclosed the Shareholding Pattern of Promoters & Promoter Group Entities in the revised format as per SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2021/616 dated 13<sup>th</sup>, August, 2021.

**Place: Kolkata**  
**Date: 25/05/2022**  
**UDIN NO. F002699D000390064**

**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– Aiding 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.**

Dr. Pranab Ranjan Mukherjee	- Chairman
Mr. Narrindra Suranna	- Member
Mr. Ddev Surana	- Member
Mr. Samir Kumar Dutta	- Member

- (3) Average net profit of the company for last three financial years: Rs. 3416.32 Lacs**
- (4) Prescribed CSR Expenditure (two percent of the amount as in item 3 above) for FY 2021-22: Rs. 68.33 Lacs**
- (5) Details of CSR spent during the financial year:**
- (a) Total amount to be spent for the financial year: **Rs. 68.33 Lacs [Total amount spent during the Financial Year: Rs. 73.50 Lacs {including Rs. 5.17 Lacs (surplus amount)}**
- (b) Amount unspent, if any: **Nil**

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(c) Manner in which the amount spent during the financial year is detailed below:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Sl. No	CSR project or activity identified (relevant clause prescribed under the Act)	Sector in which the project is covered	Projects or programme 1 Local area or other 2 Specify the state and district where projects or programmes was undertaken	Amount outlay (budget project or programme wise)	Amount spent on the project or programme Sub Heads; 1 Direct expenditure on projects or programmes 2 Overheads	Cumulative expenditure up to the reporting period	Details of Implementing Agency
1	Clause(i) of Schedule VII of the Act.	Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to the Swach Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water	Mumbai, Maharashtra	Rs. 2,00,000.00	Rs. 2,00,000.00	Rs. 2,00,000.00	Rotary Club of Bombay Bayview Charitable Trust
2	Clause(ii) of Schedule VII of the Act.	Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects	Silvassa, Dadra and Nagar Haveli	Rs. 1,50,000.00	Rs. 1,50,000.00	Rs. 1,50,000.00	Federation of Industries Association
3	Clause(i) of Schedule VII of the Act.	Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to the Swach Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water	Bhilwara, Rajasthan	Rs.70,00,000.00	Rs.70,00,000.00	Rs.70,00,000.00	Jan Jagrati Sevarth Sansthan

**6. The reasons for not spending two (2) % of the average net profit of the last three (3) years or any part thereof:**

There was no unspent amount during the year. Infact, the Company had spent Rs. 5.17 Lacs in excess of the CSR Expenditure required to be made in FY 2021-22 which shall be carried forward to F.Y. 2022-23.

**7. Responsibility statement:**

The CSR Committee of the Board confirms that the implementation and monitoring of CSR Policy is in line with the CSR Objectives and Policy of the Company.

**Narrindra Suranna**  
Managing Director

**Dr. Pranab Ranjan Mukherjee**  
Chairman, CSR Committee

Place: Kolkata  
Date: 12.08.2022