



Kkalpana Industries (India) Limited

Date: 25th May, 2026

To,
The Manager,
Listing Department,
BSE Limited,
PJ Towers, Dalal Street,
Mumbai - 400 001

Scrip Code: 526409

Sub: Outcome of (01st of 2026-27) Board Meeting

Ref: Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Para A of Part A of Schedule II to said Regulations

Dear Sirs,

As informed to you earlier vide our letter dated 16th May, 2026, the (01st of 2026-27) meeting of the Board of Directors of the Company was held on Monday, the 25th day of May, 2026, commenced at 03:45 P.M. (IST) and concluded at 06:50 P.M. (IST). In this meeting, the Board has amongst other matters considered, approved and taken on record the following:

- Statement of Audited Financial Results for the 4th quarter and Financial Year (FY) ended 31st March, 2026.
- Auditor's Report on Financial Results for the 4th quarter and FY ended 31st March, 2026.
- Declaration from Statutory Auditor for Unmodified Report on Financial Results for the 4th quarter and FY ended 31st March, 2026.
- Board Report and Annual Financial Statement for the FY 2025-26.
- Secretarial Audit Report and Annual Secretarial Compliance Report for the FY 2025-26.
- Related Party Transactions for half year ended 31st March, 2026 and FY 2025-26.
- The Company did not recommend any dividend for the FY ended 31st March 2026.
- Record Date / Cut-Off date shall be Saturday, 19th September, 2026 and book closure dates shall be Sunday, 20th September, 2026 to Saturday, 26th September, 2026.
- Convening the 41st Annual General Meeting (AGM) of the company on Saturday, 26th September, 2026.
- Appointment of Mr. Ashok Kumar Daga (FCS: 2699, COP: 2948), Practicing Company Secretary as the Scrutinizer for the ensuing AGM.
- Confirmation of eligibility of M/s B. Chakrabarti & Associates (FRN: 305048E), Chartered Accountants, Kolkata, who are appointed as Statutory Auditor till conclusion of AGM to be held on 2027, to continue as Statutory Auditor for FY 2026-27.
- Confirmation of eligibility of Mr. Ashok Kumar Daga (FCS: 2699, COP: 2948), Practicing Company Secretary, Kolkata, who are appointed as Secretarial Auditor and Annual Secretarial Compliance Auditor till conclusion of AGM to be held on 2030, to continue as Secretarial Auditor and Annual Secretarial Compliance Auditor for FY 2026-27.



Regd. Office : Bhasa, No.14, P.O. & P.S. Bishnupur, Diamond Harbour Road, 24 Parganas (S) - 743503, West Bengal
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CIN : L19202WB1985PLC039431



Kkalpana Industries (India) Limited

- Appointment of M/s B. Mukherjee & Co. (FRN: 302096E), Chartered Accountants, Kolkata, as Internal Auditor of the Company for the FY 2026-27.
- Appointment of M/s D. Sabyasachi & Co. (FRN: 000369), Cost Accountant, Kolkata, as Cost Auditors of the Company for the FY 2026-27.
- Resignation of Mrs. Swati Bhansali (ACS-52755) from the post of Company Secretary and Compliance Officer of the Company with effect from 1st July, 2026 and consequent cessation as Nodal Officer, pursuant to Investors Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 from such date.
- Appointment of Ms. Monika Singh (ACS-78061) as the Company Secretary and Compliance Officer of the Company and also as Nodal Officer, pursuant to Investors Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 with effect from 1st July, 2026.

A copy of Statement of Audited Results along with Auditor's Report and Declaration from statutory auditor of unmodified report on Financial Results for the quarter and financial year ended 31st March, 2026 pursuant to 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 pursuant to 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).

Additional Disclosure in this regard is as per Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFDPOD2/1/3762/2026 dated 30th January, 2026 is as per Annexure 1, 2 and 3.

Kindly take the aforesaid information on record and oblige.

Thanking you,

Yours faithfully,

For Kkalpana Industries (India) Limited



Swati Bhansali (Membership No. ACS 52755)
Company Secretary

CC:

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



Kkalpana Industries (India) Limited

Details under Regulation 30 of the SEBI Listing Regulations and EBI Master Circular No. HO/49/14/14(7)2025-CFDPOD2/1/3762/2026 dated 30th January, 2026

Annexure -1

Details of events that needs to be provided	B. Mukherjee & Co. [Internal Auditor]	D. Sabyasachi & Co. [Cost Auditor]
Reason for Change viz. appointment, re-appointment, resignation, removal, death or otherwise.	Re-appointment of M/s. B. Mukherjee & Co. (Firm Registration No.: 302096E), Chartered Accountant as the Internal Auditor.	Re-appointment of M/s D. Sabyasachi & Co. (Firm Registration No.: 000369), Cost Accountant as the Cost Auditor.
Date of appointment, re-appointment, cessation (as applicable) and term of appointment/ re-appointment	For financial year 2026-27	For financial year 2026-27
Brief Profile (in case of appointment)	M/s. B. Mukherjee & Co. (Firm Registration No.: 302096E) is a Chartered Accountant Firm. It was established in 1954 and has offices in Kolkata and Siliguri in West Bengal, Guwahati in Assam, Patna in Bihar and Bokaro in Jharkhand. Its partners are professional chartered accountants having vast post-qualification experience. They are assisted by a team of professionals. The firm has also been involved in audit (Statutory, internal, Concurrent, tax, external and Stock audit) of various Banks and has conducted audit of various enterprises.	M/s D. Sabyasachi & Co. (Firm Registration No.: 000369) is the Cost Accountant Firm established in the year 2012 having its office in Kolkata, West Bengal. Its partners are professional cost accountants having more than 2 decades of accounting experience and post-qualification experience of approximately 15 years, assisted by a team of professionals. They provide value added services to varied enterprises and industry through implementation of highly effective Cost and Management Accounting System.
Disclosure of relationships between directors	Not Applicable.	Not Applicable.



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Kkalpana Industries (India) Limited

Annexure-2

Cessation of Company Secretary and Compliance Officer and also as Nodal Officer

DISCLOSURE REQUIREMENT	DETAILS
a) Name	Mrs. Swati Bhansali (ACS-52755)
b) Reason for change - resignation,	Personal
c) Date of cessation	1 st July, 2026
d) Brief Profile (in case of appointment)	Not Applicable
e) Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

Annexure-3

Appointment as Company Secretary and Compliance Officer and also as Nodal Officer

DISCLOSURE REQUIREMENT	DETAILS
a) Name	Ms. Monika Singh (ACS-78061)
b) Reason for change- appointment	Appointment
c) Date of appointment and terms of appointment	Effective from 01 st July, 2026 on such terms and conditions as approved by the Board.
d) Designation	Company Secretary and Compliance Officer
e) Brief Profile (in case of appointment)	<p>She is an Associate Member of the Institute of Company Secretaries of India and holds a Bachelor's degree in Commerce from Calcutta University. She is also pursuing LL.B.</p> <p>She has been working with listed entity as an Assistant Company Secretary since August 2025. She possesses requisite knowledge of the Companies Act, 2013, SEBI Listing Regulations, and has gained valuable post-qualification experience in the secretarial field.</p>
f) Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable





Kkalpana Industries (India) Limited

KKALPANA INDUSTRIES (INDIA) LTD.

Statement showing Audited Financial Results for the Quarter and Year ended 31st March 2026

(Rs. In Lacs)

S. No	Particulars	Quarter Ended			Year Ended	
		STANDALONE				
		31.03.26 (Audited)	31.12.25 (Unaudited)	31.03.25 (Audited)	31.03.26 (Audited)	31.03.25 (Audited)
	Income					
1	Revenue from Operations	979.57	1,089.08	982.89	3,735.54	4,049.90
2	Other Income	212.61	25.78	170.75	1,098.13	1,211.60
3	Total Income (1+2)	1,192.18	1,114.86	1,153.64	4,833.67	5,261.50
	Expenses					
	a. Cost of Materials Consumed	465.42	642.86	453.57	2,793.17	2,948.92
	b. Changes in Inventories of Finished Goods	371.73	185.79	282.98	265.71	118.39
	c. Employee benefit expenses	100.80	129.87	108.20	515.51	584.70
	d. Finance costs	6.98	6.61	74.14	62.24	338.07
	e. Depreciation and amortisation expenses	55.76	56.54	62.42	238.55	240.86
	f. Other expenses	180.21	75.98	161.39	917.03	961.28
	Total Expenses	1,180.90	1,097.65	1,142.70	4,792.21	5,192.22
5	Profit/(loss) before exceptional and Extra ordinary items and tax (3-4)	11.28	17.21	10.93	41.47	69.28
6	Exceptional Items	-	-	-	-	-
7	Profit/(loss) before Extra ordinary items and tax (5+6)	11.28	17.21	10.93	41.47	69.28
8	Extraordinary Items	-	-	-	-	-
9	Profit/(loss) before tax (7+8)	11.28	17.21	10.93	41.47	69.28
10	Tax expenses					
	a. Current Tax	1.47	(0.11)	-	1.47	-
	b. Deferred tax	3.02	3.20	(23.04)	10.19	0.55
	c. Tax for earlier years	3.68	12.64	-	(49.58)	-
11	Profit/(loss) for the period (9-10)	3.11	1.48	33.98	79.39	68.73
12	Other comprehensive Income					
	A (i) Items that will not be reclassified to Profit or Loss	(5.67)	12.91	(3.20)	7.24	(3.20)
	(ii) Income tax relating to items that will not be reclassified to Profit or Loss	1.43	(3.25)	0.80	(1.82)	0.80
	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	-	-	-	-	-
	Other comprehensive Income	(4.24)	9.66	(2.40)	5.42	(2.40)



(Handwritten Signature)

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13	Total Comprehensive Income for the period (11+12)	(1.13)	11.14	31.58	84.81	66.33
14	Earning per equity share (not annualised)					
	- Basic	0.00	0.00	0.04	0.08	0.07
	- Diluted	0.00	0.00	0.04	0.08	0.07
15	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

Notes:

- 1 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 year ended 31st March, 2026, have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on 25th May, 2026, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015..
- 2 The company is engaged primarily in the business of reprocessed plastic compounds which constitute single reporting segment. Accordingly, the company is a single segment company in accordance with "Indian Accounting Standards 108 Operating Segment".
- 3 The Company does not have any subsidiary/ Associate/ Joint venture entity(ies) for the quarter and year ended 31st March, 2026.
- 4 The figures for three months ended 31st March, 2026 and 31st March, 2025 are arrived at as difference between audited figures in respect of full financial year and unaudited figures upto nine months ended 31st December of relevant financial year. Also the figure upto the end of third quarter had only been reviewed and not subject to audit.
- 5 The Government of India has notified and brought into force substantial provisions of the four Labour Codes on November 21, 2025. Pending notification of the corresponding rules, State-level regulations and further clarifications/guidance, the Company has undertaken a preliminary assessment of the potential impact of the said Codes and does not currently expect any material impact on its financial statements. The Company will continue to monitor developments and recognise the impact, if any, as and when the same becomes ascertainable.
- 6 The above quarter and year 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.
- 7 The figures for the corresponding previous period has been regrouped/reclassified wherever necessary, to conform to the current period figures.

Place : Kolkata

Date: 25th May, 2026



For Kkalpana Industries (India) Ltd


Dr. Pranab Ranjan Mukherjee (DIN: 00240758)

Whole Time Director



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Kkalpana Industries (India) Limited

Kkalpana Industries(India) Limited CIN : L19202WB1985PLC039431 Statement of Assets & Liabilities (Rs in Lacs)		
Particulars	STANDALONE	
	As at 31-03-2026	As at 31-03-2025
	(Audited)	(Audited)
ASSETS		
1. Non-current assets		
Property, Plant and Equipment	2,398.17	2,534.54
Capital Work-in progress	29.83	-
Investment Property	1,281.68	1,281.68
Intangible assets	0.02	0.02
Right of Use - Lease	79.24	175.05
Financial Assets		
- Investments	-	-
- Other Financial Assets	2.00	89.35
Other Non - Current Assets	-	4.64
Total Non-Current Assets	3,790.94	4,085.28
Current Assets		
Inventories	252.90	1,558.46
Financial Assets		
- Investments	47.45	-
- Trade receivables	536.65	593.79
- Cash and cash equivalents	662.86	91.85
- Other Financial Assets	257.59	244.51
Current Tax Assets (Net)	89.58	296.43
Other Current Assets	625.13	366.56
Total Current Assets	2,472.16	3,151.60
Total Assets	6,263.10	7,236.88
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	1,881.46	1,881.46
Other Equity	1,862.77	1,777.96
Total Equity	3,744.23	3,659.42
LIABILITIES		
Non-current liabilities		
Financial Liabilities		
- Borrowings	-	2,500.00
- Finance Lease Liability	-	68.37
Provisions	11.99	22.99
Deferred tax liabilities (Net)	170.11	158.09
Total Non Current Liabilities	182.10	2,749.45
Current liabilities		
Financial Liabilities		
- Finance Lease Liability	68.37	83.36
- Trade payables		
- Micro & Small Enterprises	10.57	19.99
- Others	27.34	34.51
- Other Financial Liabilities	2,200.86	81.49
Other current liabilities	13.36	589.52
Provisions	16.27	19.14
Total Current Liabilities	2,336.77	828.01
Total Liabilities	2,518.87	3,577.46
Total Equity and Liabilities	6,263.10	7,236.88
Place : Kolkata		
Date: 25th May, 2026	For Kkalpana Industries (India) Ltd  Dr. Pranab Ranjan Mukherjee (DIN: 00240758) Whole Time Director	

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Kkalpana Industries (India) Limited

KKALPANA INDUSTRIES (INDIA) LIMITED

STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31st MARCH 2026

(Rs. In Lacs)

Particulars	STANDALONE	
	Year ended	
	31st March, 2026	31st March, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax from continuing operations	41.47	69.28
Adjustment for:		
Depreciation & amortization expense	238.55	240.86
Loss/(Profit) on sale of Property, Plant and Equipment	2.16	(215.03)
Loss/(Profit) on sale of shares	(7.05)	-
Unwinding of Interest on security deposit	(6.65)	(3.06)
Finance cost	62.24	338.07
Interest income	(18.50)	(18.23)
Other comprehensive income	7.24	(3.20)
Liability no longer required/written back	-	(231.22)
Bad debts written off	44.54	-
Operating profit before Working Capital changes	322.53	108.18
Adjustments for Working Capital changes	364.00	177.46
Decrease/(increase) in non current financial assets		
Other financial assets	44.00	(0.28)
Decrease/(increase) in other non current assets	4.64	(4.27)
Decrease/(increase) in inventories	1,305.56	(111.49)
Decrease/(increase) in current financial assets		
Trade receivables	12.60	271.95
Other financial assets	0.07	26.21
Decrease/(increase) in other current assets	(258.58)	263.65
Increase/(decrease) in non current provisions	(10.99)	22.99
Increase/(decrease) in current financial liabilities		
Trade payables	(16.58)	184.95
Other financial liabilities	2,119.36	(67.04)
Increase/(decrease) in other current liabilities	(576.15)	537.64
Increase/(decrease) in short term provisions	(2.88)	(9.94)
Cash generated from operations	2,621.05	1,114.37
(Tax paid) / refund received (net)	254.96	20.28
Net cash from operating activities	3,240.01	1,312.10
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment, CWIP and Intangible assets	(68.94)	(11.47)
Sale proceeds of Property, Plant and Equipment	30.57	286.42
Interest receipt on investments	5.36	20.71
Increase in investment in Term deposit	50.00	102.00
Purchase of investments	(594.00)	-
Sale of Investment	553.60	-
Net cash generated / (used) from investing activities	(23.41)	397.65
C. CASHFLOW FROM FINANCING ACTIVITIES		
Increase/ (decrease) from long term borrowings	(2,500.00)	(1,675.50)
Payment of Lease Liability	(107.03)	(107.03)
Finance cost	(38.57)	(411.15)
Net cash from financing activities	(2,645.60)	(2,193.68)
Net changes in Cash and Bank balances	571.01	(483.93)
Net Increase / (-) Decrease in Cash and Bank balances	662.86	91.85
Balance at the end of the year	91.85	575.78
Balance at the beginning of the year	571.01	(483.93)
Net changes in Cash and Bank balances	571.01	(483.93)

Place : Kolkata
Date : 25th May, 2026



For Kkalpana Industries (India) Ltd

[Signature]
Dr. Pranab Ranjan Mukherjee (DIN: 00240758)
Whole Time Director

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CIN : L19202WB1985PLC039431

Independent Auditor's Report on Financials Results for the Quarter and Year ended March 31, 2026 of Kkalpana Industries (India) Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

INDEPENDENT AUDITOR'S REPORT

To,
The Board of Directors of
Kkalpana Industries (India) Limited

Report on the Audit of Financial Results

Opinion

1. We have audited the accompanying statement of financial results of Kkalpana Industries (India) Limited (hereinafter referred to as the "Company") for the quarter and year ended March 31, 2026 (the "Statement"), attached herewith being submitted by the Company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results:
 - (i) are presented in accordance with the requirements of Regulations 33 of the Listing Regulations in this regard; and
 - (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("IND AS") prescribed under sec 133 of the companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information of the Company for the quarter and the year ended March 31, 2026 and the statement of assets and liabilities and the statement of cash flows as at and for the year ended on that date.

Basis for opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Financial Results' section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the



Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Board of directors' responsibilities for the financial results

4. These financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these financial results for the quarter and year ended March 31, 2026 that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations. The Board of Directors of the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the financial results by the Directors of the Company, as aforesaid.
5. In preparing the financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

Auditor's responsibilities for the audit of the financial results

7. Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.
8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:
 - i) Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.



The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- ii) Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - iv) Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
 - v) Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - vi) Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
 - vii) Obtain sufficient appropriate audit evidence regarding the financials results of the Company to express an opinion on the financials results.
9. Materiality is the magnitude of misstatements in the financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.
10. We communicate with those charged with governance of the Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other matters

11. The Statement includes the results for the quarter ended March 31, 2026, being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026, and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.



**For B Chakravarti & Associates
Chartered Accountants
F.R. No: 305048E**

Dipankar Chakravarti

**Dipankar Chakravarti
Partner**

M. No: 053402

UDIN- 26053402RNF5MK7814

**Place: Kolkata
Date: 25.05.2026**



B CHAKRABARTI & ASSOCIATES
CHARTERED ACCOUNTANTS

77A, MOTILAL NEHRU ROAD,
KOLKATA – 700029
MOB.NO.: 9433314345
E-mail: bchakrabartiandassociates1988@gmail.com

To,
The Listing Manager,
BSE Limited,
PJ Towers, Dalal Street,
Mumbai – 400 001

Scrip: 526409

DECLARATION

Sub: Declaration on respect of Audit Reports with Unmodified Opinion for the Financial Year ended 31st March, 2026.

Ref: Regulation 33(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sirs,

Pursuant to SEBI Circular No. CIR/CFD/CMD/56/2016, dated 27th May, 2016 read with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that the Audited Financial Results of **Kkalpana Industries (India) Limited for the Quarter and Year ended 31st March, 2026** expresses an Unmodified Opinion.

C.C. The Calcutta Stock Exchange Limited, 7 Lyons Range, Kolkata - 700001

Place: Kolkata
Date: 25.05.2025



For B. CHAKRABARTI & ASSOCIATES
CHARTERED ACCOUNTANTS
F. R. NO.-305048E
D. Chakrabarti
D. CHAKRABARTI
PARTNER
(M. NO.-053402)



Kkalpana Industries (India) Limited

To,
The Listing Manager,
BSE Limited,
PJ Towers, Dalal Street,
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C.C. The Calcutta Stock Exchange Limited, 7 Lyons Range, Kolkata - 700001

Place: Kolkata
Date: 25.05.2025



For Kkalpana Industries (India) Limited


Indar Chand Dakalia
Chief Financial Officer