

General information about company	
Scrip code*	526409
NSE Symbol*	NOTLISTED
MSEI Symbol*	NOTLISTED
ISIN*	INE301C01028
Name of company	KKALPANA INDUSTRIES (INDIA) LIMITED
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	13-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	25-10-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Single segment
Description of single segment	Reprocessed Plastic Compounds
Start date and time of board meeting	13-11-2025 17:00
End date and time of board meeting	13-11-2025 18:15
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes
Latest Date on which RPT policy is updated	11-02-2025
Indicate Company website link for updated RPT policy of the Company	https://www.kkalpanagroup.com/investor-relations/
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No
No. of times funds raised during the quarter	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No
	Default on Loans and Debt Securities is not applicable to the Company.

Financial Results – Ind-AS			
Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period	01-07-2025	01-04-2025	
Date of end of reporting period	30-09-2025	30-09-2025	
Whether results are audited or unaudited	Unaudited	Unaudited	
Nature of report standalone or consolidated	Standalone	Standalone	
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	725.22	1666.89
	Other income	547.23	859.74
	Total income	1272.45	2526.63
2	Expenses		
(a)	Cost of materials consumed	794.51	1684.89
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-166.94	-291.81
(d)	Employee benefit expense	151.13	284.84
(e)	Finance costs	11.35	48.65
(f)	Depreciation, depletion and amortisation expense	57.71	126.25
(g)	Other Expenses		
1	Other Expenses	421.95	660.84
	Total other expenses	421.95	660.84
	Total expenses	1269.71	2513.66
3	Total profit before exceptional items and tax	2.74	12.97
4	Exceptional items	0	0
5	Total profit before tax	2.74	12.97
6	Tax expense		
7	Current tax	-1.18	0.11
8	Deferred tax	-65.39	-61.93
9	Total tax expenses	-66.57	-61.82
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	Net Profit Loss for the period from continuing operations	69.31	74.79
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
14	Net profit (loss) from discontinued operation after tax	0	0
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
16	Total profit (loss) for period	69.31	74.79
17	Other comprehensive income net of taxes	0	0
18	Total Comprehensive Income for the period	69.31	74.79
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	Details of equity share capital		
	Paid-up equity share capital	1881.46	1881.46
	Face value of equity share capital	2	2
22	Reserves excluding revaluation reserve		
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.07	0.08
	Diluted earnings (loss) per share from continuing operations	0.07	0.08
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
iii	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	0.07	0.08
	Diluted earnings (loss) per share from continuing and discontinued operations	0.07	0.08
24	Debt equity ratio		Textual Information(1)
25	Debt service coverage ratio		Textual Information(2)
26	Interest service coverage ratio		Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)	

Text Block	
Textual Information(4)	<p>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 half year ended 30th September, 2025 have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on 13th November, 2025. A Limited Review of these financial results has been carried out by the Statutory Auditors, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.</p> <p>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".</p> <p>3. The above quarter and half year ended financial results are available on the company's website at www.kkalpanagroup.com and also on the website of the BSE Limited i.e www.bseindia.com and The Calcutta Stock Exchange Limited i.e www.cse-india.com.</p> <p>4. The figures for the corresponding previous period has been regrouped/reclassified wherever necessary, to conform to the current period figures.</p>

Statement of Asset and Liabilities		
Particulars	Half Year ended (dd-mm-yyyy)	
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
Assets		
1 Non-current assets		
Property, plant and equipment		2463.19
Capital work-in-progress		
Investment property		592.89
Goodwill		0
Other intangible assets		124.43
Intangible assets under development		
Biological assets other than bearer plants		
Investments accounted for using equity method		
Non-current financial assets		
Non-current investments		0
Trade receivables, non-current		
Loans, non-current		0
Other non-current financial assets		2
	Total non-current financial assets	2
Deferred tax assets (net)		
Other non-current assets		3.69
	Total non-current assets	3186.2
2 Current assets		
Inventories		1244.78
Current financial asset		
Current investments		246.67
Trade receivables, current		293.48
Cash and cash equivalents		359.98
Bank balance other than cash and cash equivalents		0
Loans, current		0
Other current financial assets		246.4
	Total current financial assets	1146.53
Current tax assets (net)		238.94
Other current assets		221.46
Total current assets		2851.71
3 Non-current assets classified as held for sale		
4 Regulatory deferral account debit balances and related deferred tax Assets		
Total assets		6037.91
	Total current assets	2851.71
3 Non-current assets classified as held for sale		
4 Regulatory deferral account debit balances and related deferred tax Assets		
	Total assets	6037.91
Equity and liabilities		
1 Equity		
Equity attributable to owners of parent		
Equity share capital		1881.46
Other equity		1852.75
	Total equity attributable to owners of parent	3734.21
Non controlling interest		
	Total equity	3734.21
2 Liabilities		
Non-current liabilities		
Non-current financial liabilities		
Borrowings, non-current		0
Trade Payables, non-current		
(A) Total outstanding dues of micro enterprises and small enterprises		
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		
	Total Trade payable	
Other non-current financial liabilities		28.31
	Total non-current financial liabilities	28.31
Provisions, non-current		22.99
Deferred tax liabilities (net)		162.06
Deferred government grants, Non-current		
Other non-current liabilities		
	Total non-current liabilities	213.36
Current liabilities		
Current financial liabilities		
Borrowings, current		0
Trade Payables, current		
(A) Total outstanding dues of micro enterprises and small enterprises		12.68
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		129.11
	Total Trade payable	141.79
Other current financial liabilities		189.6
	Total current financial liabilities	331.39
Other current liabilities		1755.43
Provisions, current		3.52
Current tax liabilities (Net)		
Deferred government grants, Current		
	Total current liabilities	2090.34
3 Liabilities directly associated with assets in disposal group classified as held for sale		

4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	2303.7
	Total equity and liabilities	6037.91
	Disclosure of notes on assets and liabilities	Textual Information(1)

Other Comprehensive Income			
	Date of start of reporting period	01-07-2025	01-04-2025
	Date of end of reporting period	30-09-2025	30-09-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	0.00	0.00

Cash flow statement, indirect		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	12.97
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	48.65
	Adjustments for decrease (increase) in inventories	313.67
	Adjustments for decrease (increase) in trade receivables, current	112.09
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	145.09
	Adjustments for decrease (increase) in other non-current assets	0.95
	Adjustments for other financial assets, non-current	44
	Adjustments for other financial assets, current	3.48
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	87.3
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	1165.92
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	126.25
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	-15.62
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	27.07
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	9.24
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	2049.61
	Net cash flows from (used in) operations	2062.58
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	-123.28
	Other inflows (outflows) of cash	-637.49
	Net cash flows from (used in) operating activities	1548.37
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	26.36
	Purchase of property, plant and equipment	32.78
	Proceeds from sales of investment property	1507
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	3.88
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-193.66
	Net cash flows from (used in) investing activities	1310.8
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0

	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	2500
	Payments of lease liabilities	53.52
	Dividends paid	0
	Interest paid	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-37.53
	Net cash flows from (used in) financing activities	-2591.05
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	268.12
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	268.12
	Cash and cash equivalents cash flow statement at beginning of period	91.85
	Cash and cash equivalents cash flow statement at end of period	359.97

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th qu																	
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any fine incurred to mak corporate de j inv		Additional c transaction rela listed entity/subs
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Det oth/ ind	
1	KKALPANA INDUSTRIES (INDIA) LIMITED	AABCK2239D	Narrindra Suranna	ALXPS1214Q	PROMOTER AND KEY MANAGERIAL PERSONNEL	Remuneration		APPROVED				8	0	0			
2	KKALPANA INDUSTRIES (INDIA) LIMITED	AABCK2239D	DDEV PLASTIKS INDUSTRIES LIMITED	AAICD1853B	SUBSIDIARY OF HOLDING COMPANY	Purchase of goods or services		APPROVED				88.21	0	0			
3	KKALPANA INDUSTRIES (INDIA) LIMITED	AABCK2239D	DDEV PLASTIKS INDUSTRIES LIMITED	AAICD1853B	SUBSIDIARY OF HOLDING COMPANY	Purchase of fixed assets		APPROVED				4.09	0	0			
4	KKALPANA INDUSTRIES (INDIA) LIMITED	AABCK2239D	DDEV PLASTIKS INDUSTRIES LIMITED	AAICD1853B	SUBSIDIARY OF HOLDING COMPANY	Sale of goods or services		APPROVED				580.58	0	0			
5	KKALPANA INDUSTRIES (INDIA) LIMITED	AABCK2239D	DDEV PLASTIKS INDUSTRIES LIMITED	AAICD1853B	SUBSIDIARY OF HOLDING COMPANY	Sale of fixed assets		APPROVED				25.46	0	0			
6	KKALPANA INDUSTRIES (INDIA) LIMITED	AABCK2239D	DDEV PLASTIKS INDUSTRIES LIMITED	AAICD1853B	SUBSIDIARY OF HOLDING COMPANY	Any other transaction	OTHER PAYABLE	APPROVED				204.23	0	0			
Total value of transaction during the reporting period												910.57					

