



Kkalpana Industries (India) Limited

Date: 9th February, 2026

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

Scrip Code: 526409

Sub: Outcome of 04th of 2025-26 Board Meeting

Ref: Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sirs,

As informed to you earlier vide our letter dated 2nd February, 2026, the 04th of 2025-26 meeting of the Board of Directors of the Company was held on Monday, the 9th day of February, 2026, commenced at 5:15 P.M. and concluded at 6:40 P.M. In this meeting, the Board have amongst other matters considered, approved and taken on record the following:

- Statement of Un-Audited Financial Results for the 3rd quarter and nine months ended 31st December, 2025.
- Auditor's Limited Review Report on Un-Audited Financial Results for the 3rd quarter and nine months ended 31st December, 2025.
- To seek Shareholders' Approval through Postal Ballot in relation to the proposed Related Party Transaction for the financial year 2026-2027.
- The Company proposed to change its name from "Kkalpana Industries (India) Limited" to "Kkalpana Industries India Limited", subject to approval of the shareholders and statutory authorities, as may be required.

A copy of Statement of Un-Audited Financial Results along with Auditor's Limited Review Report thereon for the 3rd quarter and nine months ended 31st December, 2025, as required under 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 at www.kkalpanagroup.com.

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

KKALPANA INDUSTRIES (INDIA) LTD.

Statement showing Unaudited Financial Results for the Quarter and Nine Months ended 31st December, 2025

(Rs. In Lacs)

S. No		Particulars	Quarter Ended			Nine Months ended		(Rs. in Lacs) Year Ended
			STANDALONE					
			31.12.25 (Unaudited)	30.09.25 (Unaudited)	31.12.24 (Unaudited)	31.12.25 (Unaudited)	31.12.24 (Unaudited)	31.03.25 (Audited)
	Income							
1	Revenue from Operations	1,089.08	725.22	663.03	2,755.97	3,067.01	4,049.90	
2	Other Income	25.78	547.23	403.64	885.52	1,040.85	1,211.60	
3	Total Income (1+2)	1,114.86	1,272.45	1,066.67	3,641.49	4,107.86	5,261.50	
4	Expenses							
	a. Cost of Materials Consumed	642.86	794.51	654.17	2,327.75	2,495.35	2,948.92	
	b. Changes in Inventories of Finished Goods	185.79	(166.94)	(114.40)	(106.02)	(164.59)	118.39	
	c. Employee benefit expenses	129.87	151.13	152.49	414.71	476.50	584.70	
	d. Finance costs	6.61	11.35	66.85	55.26	263.93	338.07	
	e. Depreciation and amortisation expenses	56.54	57.71	59.36	182.79	178.44	240.86	
	f. Other expenses	75.98	421.95	235.92	736.82	799.89	961.28	
	Total Expenses	1,097.65	1,269.71	1,054.39	3,611.31	4,049.52	5,192.22	
5	Profit/(loss) before exceptional and Extra ordinary items and tax (3-4)	17.21	2.74	12.28	30.18	58.34	69.27	
6	Exceptional Items	-	-	-	-	-	-	
7	Profit/(loss) before Extra ordinary items and tax (5+6)	17.21	2.74	12.28	30.18	58.34	69.27	
8	Extraordinary Items	-	-	-	-	-	-	
9	Profit/(loss) before tax (7+8)	17.21	2.74	12.28	30.18	58.34	69.27	
10	Tax expenses							
	a. Current Tax	(0.11)	(1.18)	-	-	-	-	
	b. Deferred tax	3.20	0.51	11.16	7.17	23.59	0.55	
	c. Tax for earlier years	12.64	(65.90)	-	(53.26)	-	-	
11	Profit/(loss) for the period (9-10)	1.48	69.31	1.12	76.27	34.75	68.73	
12	Other comprehensive Income							
	A (i) Items that will not be reclassified to Profit or Loss	12.91	-	-	12.91	-	(3.20)	
	(ii) Income tax relating to items that will not be reclassified to Profit or Loss	(3.25)	-	-	(3.25)	-	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	9.66	-	-	9.66	-	(2.40)	
13	Total Comprehensive Income for the period (11+12)	11.14	69.31	1.12	85.93	34.75	66.33	
14	Earning per equity share (not annualised)							
	- Basic	0.00	0.07	0.00	0.08	0.04	0.07	
	- Diluted	0.00	0.07	0.00	0.08	0.04	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	1,881.46	



Regd. Office : Bhasa, No.14, P.O. & P.S. Bishnupur, Diamond Harbour Road, 24 Parganas (S) - 743503, West Bengal
Tel. : +91-33-4064 7843, E-mail : kolkata@kkalpana.co.in, www.kkalpanagroup.com

CIN : L19202WB1985PLC039431



Kkalpana Industries (India) Limited

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 nine months ended 31st December, 2025 have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on 9th February, 2026. 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.
- 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 On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company's current wage framework and payroll practices are substantially aligned with the requirements under the applicable labour laws, and accordingly, there is no impact of the new labour codes in respect of its own employees. The Company is in the process of evaluating the impact of the New Labour Codes on other aspects, including the contract workforce. However, management is of the view that impact, if any, is unlikely to be material. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
- 4 The Company does not have any subsidiary/ associate/joint venture entity(ies) for the Quarter and nine months ended 31st December, 2025.
- 5 The above quarter and nine months 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.
- 6 The figures for the corresponding previous period has been regrouped/reclassified wherever necessary, to conform to the current period figures.

Place : Kolkata
Date: 9th February, 2026



For Kkalpana Industries (India) Ltd


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

Regd. Office : Bhasa, No.14, P.O. & P.S. Bishnupur, Diamond Harbour Road, 24 Parganas (S) - 743503, West Bengal
Tel. : +91-33-4064 7843, E-mail : kolkata@kkalpana.co.in, www.kkalpanagroup.com

CIN : L19202WB1985PLC039431

Limited Review Report on Unaudited Financial Results of Kkalpana Industries (India) Limited for the quarter and nine months ended 31st December, 2025, pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

To
The Board of Directors,
Kkalpana Industries (India) Ltd.
Bhasa, No.14, P.O. & P.S. Bishnupur,
Diamond Harbour Road,
South 24 Parganas – 743503, West Bengal.

1. We have reviewed the accompanying statement of unaudited financial results of M/s. Kkalpana Industries (India) Limited (“the Company”) for the quarter and nine months ended 31st December, 2025 (“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 in their meeting held on 9th February, 2026, 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 of interim financial information consists of making inquiries, 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 Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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
Partner

Membership No: 053402

UDIN: 26053402LUMCMI9415



Place:- Kolkata

Date:- 9th Day of February, 2026