



Kkalpana Industries (India) Limited

Date: 13th November, 2025

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

Scrip Code: 526409

Sub: Outcome of 03rd 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 25th October, 2025, the 03rd of 2025-26 meeting of the Board of Directors of the Company was held on Thursday, the 13th day of November, 2025, commenced at 5.00 P.M. and concluded at 6:15 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 2nd quarter and half year ended 30th September, 2025.
- Auditor's Limited Review Report on Un-Audited Financial Results for the 2nd quarter and half year ended 30th September 2025.

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

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



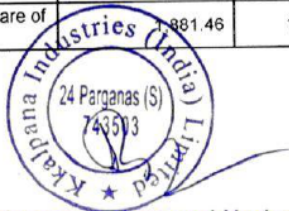
Kkalpana Industries (India) Limited

KKALPANA INDUSTRIES (INDIA) LTD.

Statement showing Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2025

(Rs. In Lacs)

S. No	Pariculars	Quarter Ended			Half year ended		Year Ended
		STANDALONE					
		30.09.25 (Unaudited)	30.06.25 (Unaudited)	30.09.24 (Unaudited)	30.09.25 (Unaudited)	30.09.24 (Unaudited)	31.03.25 (Audited)
	Income						
1	Revenue from Operations	725.22	941.67	1,310.84	1,666.89	2,403.98	4,049.90
2	Other Income	547.23	312.51	157.04	859.74	637.21	1,211.60
3	Total Income (1+2)	1,272.45	1,254.18	1,467.88	2,526.63	3,041.19	5,261.50
4	Expenses						
	a. Cost of Materials Consumed	794.51	890.38	739.06	1,684.89	1,841.18	2,948.92
	b. Changes in Inventories of Finished Goods	(166.94)	(124.87)	138.26	(291.81)	(50.19)	118.39
	c. Employee benefit expenses	151.13	133.71	164.65	284.84	324.01	584.70
	d. Finance costs	11.35	37.30	81.10	48.65	197.08	338.07
	e. Depreciation and amortisation expenses	57.71	68.54	59.52	126.25	119.08	240.86
	f. Other expenses	421.95	238.89	274.83	660.84	563.97	961.28
	Total Expenses	1,269.71	1,243.95	1,457.42	2,513.66	2,995.13	5,192.22
5	Profit/(loss) before exceptional and Extra ordinary items and tax (3-4)	2.74	10.23	10.46	12.97	46.06	69.27
6	Exceptional Items	-	-	-	-	-	-
7	Profit/(loss) before Extra ordinary items and tax (5+6)	2.74	10.23	10.46	12.97	46.06	69.27
8	Extraordinary Items	-	-	-	-	-	-
9	Profit/(loss) before tax (7+8)	2.74	10.23	10.46	12.97	46.06	69.27
10	Tax expenses						
	a. Current Tax	(1.18)	1.29	(2.63)	0.11	-	-
	b. Deferred tax	0.51	3.46	6.14	3.97	12.43	0.55
	c. Tax for earlier years	(65.90)	-	-	(65.90)	-	-
11	Profit/(loss) for the period (9-10)	69.31	5.48	6.95	74.79	33.63	68.73
12	Other comprehensive Income						
	A (i) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	(3.20)
	(ii) Income tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-	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	-	-	-	-	-	(2.40)
13	Total Comprehensive Income for the period (11+12)	69.31	5.48	6.95	74.79	33.63	66.33
14	Earning per equity share (not annualised)						
	- Basic	0.07	0.01	0.01	0.08	0.04	0.07
	- Diluted	0.07	0.01	0.01	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



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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 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 .
- 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 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.
- 4 The figures for the corresponding previous period has been regrouped/reclassified wherever necessary, to conform to the current period figures.

Place : Kolkata
Date: 13th November, 2025



For Kkalpana Industries (India) Ltd

Dr. Pranab Ranjan Mukherjee (DIN: 00240758)

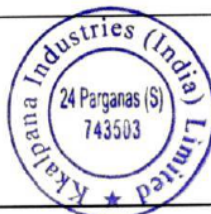
Whole Time Director



Kkalpana Industries (India) Limited

Kkalpana Industries(India) Limited CIN : L19202WB1985PLC039431 Statement of Assets & Liabilities (Rs in Lacs)		
Particulars	STANDALONE	
	As at 30-09-2025 (Unaudited)	As at 31-03-2025 (Audited)
ASSETS		
1. Non-current assets		
Property, Plant and Equipment	2,463.19	2,534.54
Investment Property	592.89	1,281.68
Intangible assets	0.02	0.02
Right of Use - Lease	124.41	175.05
Financial Assets		
- Other Financial Assets	2.00	89.35
Other Non - Current Assets	3.69	4.64
Total Non-Current Assets	3,186.20	4,085.28
Current Assets		
Inventories	1,244.78	1,558.46
Financial Assets		
- Investments	246.67	-
- Trade receivables	293.48	593.79
- Cash and Bank Balances	359.98	91.85
- Other Financial Assets	246.40	244.51
Current Tax Assets (Net)	238.94	296.43
Other Current Assets	221.46	366.56
Total Current Assets	2,851.71	3,151.60
Total Assets	6,037.91	7,236.88
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	1,881.46	1,881.46
Other Equity	1,852.75	1,777.96
Total Equity	3,734.21	3,659.42
LIABILITIES		
Non-current liabilities		
Financial Liabilities		
-Borrowings	-	2,500.00
-Finance Lease Liability	28.31	68.37
Provisions	22.99	22.99
Deferred tax liabilities (Net)	162.06	158.09
Total Non Current Liabilities	213.36	2,749.45
Current liabilities		
Financial Liabilities		
- Finance Lease Liability	81.03	83.36
- Trade payables		
- Micro & Small Enterprises	12.68	19.99
- Others	129.11	34.51
- Other Financial Liabilities	108.56	81.49
Other current liabilities	1,755.43	589.52
Provisions	3.52	19.14
Total Current Liabilities	2,090.33	828.01
Total Liabilities	2,303.69	3,577.46
Total Equity and Liabilities	6,037.91	7,236.88

Place : Kolkata
Date:13th November, 2025



For Kkalpana Industries (India) Ltd

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



Kkalpana Industries (India) Limited

KKALPANA INDUSTRIES (INDIA) LIMITED
Statement of Cash Flow for the Half Year ended 30th September, 2025

(Rs. In Lacs)

Particulars	STANDALONE			
	Half Year ended		Year ended	
	30th September, 2025		31st March, 2025	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Profit before tax from continuing operations		12.98		69.28
Adjustment for:				
Depreciation & amortization expense	126.25		240.86	
Loss/(Profit) on sale of Property, Plant and Equipment	(816.05)		(215.03)	
Unwinding of Interest on security deposit	(6.65)		(3.06)	
Finance cost	48.65		338.07	
Interest income	(9.24)		(18.23)	
Other comprehensive income	-		(3.20)	
Liability no longer required/written back	-		(231.22)	
Bad debts written off	188.23		-	
Net Gain/(loss) on disposal/ fair valuation of investments carried at fair value through profit & loss	(3.01)		-	
		(471.83)		108.18
Operating profit before Working Capital changes		(458.85)		177.46
Adjustments for Working Capital changes				
Decrease/(increase) in non current financial assets				
Other financial assets	44.00		(0.28)	
Decrease/(increase) in other non current assets	0.95		(4.27)	
Decrease/(increase) in inventories	313.67		(111.49)	
Decrease/(increase) in current financial assets				
Trade receivables	112.09		271.95	
Other financial assets	3.48		26.21	
Decrease/(increase) in other current assets	145.09		263.65	
Increase/(decrease) in non current provisions	-		22.99	
Increase/(decrease) in current financial liabilities				
Trade payables	87.30		184.95	
Other financial liabilities	27.07		(67.04)	
Increase/(decrease) in other current liabilities	1,165.92		537.64	
Increase/(decrease) in short term provisions	(15.62)		(9.94)	
		1,883.94		1,114.37
Cash generated from operations		1,425.09		1,291.83
(Tax paid) / refund received (net)		123.28		20.28
Net cash from operating activities		1,548.37		1,312.11
B. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Property, Plant and Equipment, CWIP and Intangible assets	(32.78)		(11.47)	
Sale proceeds of Investment Property	1,507.00		-	
Sale proceeds of Property, Plant and Equipment	26.36		286.41	
Interest receipt on investments	3.88		20.71	
Increase in investment in Term deposit	50.00		102.00	
Purchase of investments	(493.99)		-	
Sale of current investments	250.34		-	
Net cash generated / (used) from investing activities		1,310.80		397.65



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Kkalpana Industries (India) Limited

C. CASHFLOW FROM FINANCING ACTIVITIES				
Increase/ (decrease) from long term borrowings	(2,500.00)		(1,675.50)	
Payment of Lease Liability	(53.52)		(107.03)	
Finance cost	(37.53)		(411.15)	
Net cash from financing activities		(2,591.05)		(2,193.68)
Net changes in Cash and Bank balances		268.12		(483.93)
Net Increase / (-) Decrease in Cash and Bank balances		359.98		91.85
Balance at the end of the year		91.85		575.78
Balance at the beginning of the year		268.12		(483.93)
Net changes in Cash and Bank balances				

For Kkalpana Industries (India) Ltd



Place : Kolkata
Date: 13th November, 2025


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

Limited Review Report on Unaudited Financial Results of Kkalpana Industries (India) Limited for the quarter and half year ended 30th September, 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 half year ended 30th September, 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 13th November, 2025, 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 Chakravarti & Associates,
Chartered Accountants
Firm Registration No: 305048E

Dipankar Chakravarti
Dipankar Chakravarti
(Partner)

Membership No: 053402

UDIN: 25053402BMUJFB3252



Place :- Kolkata

Date:- 13th Day of November, 2025