



Kkalpana plastick Ltd.

Date: May 20, 2025

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

Scrip Code: 523652

Sub: Outcome of 01st of 2025-2026 Board Meeting

Ref: Regulation 30 & 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Para A of Part A of Schedule III to said Regulations.

Dear Sir(s),

As informed to you earlier vide our letter dated 10th May, 2025, the 01st of 2025-2026 meeting of the Board of Directors of the Company was held on Tuesday, the 20th day of May, 2025, commenced at 12:30 P.M. (IST) and concluded at 02:00 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 04th quarter and financial year ended 31st March, 2025.
- Auditor's Report on Financial Results for the 04th quarter and financial year ended 31st March, 2025.
- Declaration from Statutory Auditor on Unmodified Report on Financial Results for the 04th quarter and financial year ended 31st March, 2025.
- Board's Report for the Financial Year 2024-2025.
- Secretarial Audit Report for the Financial Year 2024-2025.
- Related Party Transaction for the half year ended 31st March, 2025 and Financial Year 2024-2025.
- Record Date/Cut-off date shall be Thursday, 18th September, 2025 and Book Closure dates shall be Friday, 19th September, 2025 to Thursday, 25th September, 2025.
- Convening the 36th Annual General Meeting (AGM) of the Company on Thursday, 25th September, 2025.
- Appointment of Mr. Ashok Kumar Daga (FCS: 2699, C.P No: 2948), Practicing Company Secretary, Kolkata as the Scrutinizer for the ensuing AGM.
- Appointment of following Auditors in accordance with the recommendation of Audit Committee at their meeting held on even date:
 - M/s B.K.Barik & Associates (FCS: 5696, C.P No: 3897), Practicing Company Secretary, Kolkata as the Secretarial Auditor of the Company for a term of 5 (Five) consecutive years commencing from Financial Year 2025-2026, subject to the approval of the members at the ensuing AGM.
 - M/s GRPS & Co. (Firm Registration No. 327763E), Chartered Accountants, Kolkata as the Internal Auditor of the Company for the Financial Year 2025-2026.
- Confirmation of eligibility of M/s B. Mukherjee & Co. (Firm Registration No: 302096E), who are appointed as Statutory Auditors till conclusion of AGM to be held on 2027, to continue as Statutory Auditors for the Financial Year 2025-2026.

12, Dr. U.N. Brahmachari Street, Maruti Building, 5th Floor
Flat No. 5F, Kolkata - 700 017, Tel : +91-33-4003 0674

E-mail : kolkata@kkalpanaplastick.co.in, Website : www.kkalpanaplastick.com

CIN : L25200WB1989PLC047702





Kkalpana plastick Ltd.

Additional Disclosure in this regard is as per Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 is as per **Annexure 1**.

A copy of Statement of Audited Results along with Auditor's Report and Declaration from Statutory Auditor of Unmodified Report on Audited Financial Results for the 04th quarter and financial year ended on 31st March, 2025, as required pursuant to Regulation 30 & 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Para A of Part A of Schedule III to said Regulations, is enclosed herewith for your record and reference.

The said results will be duly published in the newspaper, as required pursuant to Regulation 47 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and will be uploaded on the website of the company (www.kkalpanaplastick.com).

Kindly take the aforesaid information on record and oblige.

Thanking you,

Yours faithfully,

For Kkalpana Plastick Limited



Navdeep Bhansali (Membership No. ACS 60924)
Company Secretary

CC:

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



Kkalpana plastick Ltd.

Annexure-1

Disclosures in terms of Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 read with SEBI Master Circular No: SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024

Sl. No.	Details of events that needs to be provided	M/s B. K. Barik & Associates (FCS: 5696, C.P No: 3897) (Secretarial Auditor)	M/s GRPS & Co. (Firm Registration No: 327763E) (Internal Auditor)
1.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Re-appointment of M/s B. K. Barik & Associates (FCS: 5696, C.P. No: 3897), Practicing Company Secretary as Secretarial Auditor.	Re-appointment of M/s GRPS & Co. (Firm Registration No: 327763E), Chartered Accountants as Internal Auditor.
2.	Date of appointment/re-appointment/cessation (as applicable) & term of appointment/re-appointment	For a term of 5 (Five) consecutive years commencing from Financial Year 2025-2026, subject to the approval of the shareholders at the ensuing AGM.	For the Financial Year 2025-2026.
3.	Brief Profile (in case of appointment)	M/s B. K. Barik & Associates (FCS: 5696, C.P. No: 3897), Practicing Company Secretary is a proprietary firm in Kolkata, West Bengal. Mr. Barik is a fellow member of the Institute of Company Secretaries of India and has rich experience of more than 30 years in corporate law, CBI, RBI, SFIO, Income-Tax, ROC, erstwhile Sales Tax, Deferment of tax, Investigation of Companies, Pleading before NCLT, FDI, takeover, including liaisoning with Bank relating to project financing. Prior to starting his own practice, in the year 2001, Mr. Barik has worked at various positions in renowned firms/companies like V.K Jhunjhunwala & Co, Vishnu Sugar Mills Limited, Teesta Agro Industries Limited, Rupa & Co. Ltd to name a few. His firm is peer reviewed and holds a valid peer review certificate as on the date of appointment.	M/s GRPS & Co. (Firm Registration Number: 327763E) (Formerly: M/s P.R. Shukla & Associates, Proprietorship Firm) is a premier chartered accountancy partnership firm in Kolkata, West Bengal dedicated in delivering comprehensive financial, tax and audit solutions. M/s P.R. Shukla & Associates, Proprietorship Firm was converted to Partnership Firm in the year 2024 with a new name M/s GRPS & Co. With a rich legacy built on trust and professionalism, they provide tailored financial services designed to align with their clients' strategic objectives. The expert team combines deep industry experience with innovative approaches to support businesses in navigating an ever-evolving financial landscape. The partnership firm consists of professionals having extensive experience in Management Audit, project finance, debt syndication, restructuring, private equity, and advisory services, with a vast banking and corporate network.
4.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable	Not Applicable

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CIN : L25200WB1989PLC047702





Kkalpana plastick Ltd.

KKALPANA PLASTICK LIMITED						
STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE 4TH QUARTER & YEAR ENDED MARCH 31, 2025						
(Rs. In Lacs, except per share data)						
	Particulars	Quarter ended 31.03.2025	Quarter ended 31.12.2024	Quarter ended 31.03.2024	Year ended 31.03.2025	Year ended 31.03.2024
		Audited	Un-Audited	Audited	Audited	Audited
1	Revenue from operations	0.00	0.00	0.00	0.00	0.00
2	Other Income	11.34	11.76	9.07	50.39	43.87
3	Total Revenue (1+2)	11.34	11.76	9.07	50.39	43.87
4	Expenses:					
	Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
	Purchases of Stock in trade	0.00	0.00	0.00	0.00	0.00
	Changes in inventories of finished goods, Work in progress and Stock in progress	0.00	0.00	1.29	0.00	1.29
	Employee Benefits Expense	8.87	6.06	8.68	27.27	26.10
	Finance Costs	0.00	0.00	0.00	0.00	0.00
	Depreciation and amortisation expense	0.00	0.00	0.02	0.00	0.08
	Other Expenses	2.67	2.02	4.32	14.17	19.64
	Total Expenses	11.54	8.08	14.31	41.44	47.11
5	Profit before Exceptional and Extraordinary Items and Tax (3-4)	(0.20)	3.68	(5.24)	8.95	(3.24)
6	Exceptional Items	0.00	0.00	(0.44)	0.00	(0.43)
7	Profit before Extraordinary Items and Tax (5-6)	(0.20)	3.68	(5.68)	8.95	(3.67)
8	Extraordinary Items	0.00	0.00	0.00	0.00	0.00
9	Profit Before Tax (7-8)	(0.20)	3.68	(5.68)	8.95	(3.67)
10	Tax expenses					
1	Current Tax	1.37	0.00	0.00	1.37	0.00
2	Deferred Tax	0.02	0.00	0.02	0.02	0.02
3	MAT Credit Entitlement	1.37	0.00	0.00	1.37	0.00
4	Tax for earlier years	0.00	0.00	0.00	0.19	0.00
11	Profit/ (Loss) for the period (9-10)	(0.22)	3.68	(5.70)	8.74	(3.69)
12	Other Comprehensive Income					
	A(i) Items that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00
	B(i) Items that will be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00
	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00
13	Total Comprehensive Income for the period (11+12)	(0.22)	3.68	(5.70)	8.74	(3.69)
14	Earnings per equity share (of Rs. 10/- Each):					
	Basic	(0.00)	0.07	(0.10)	0.16	(0.07)
	Diluted	(0.00)	0.07	(0.10)	0.16	(0.07)
15	Paid up Equity Share Capital (Face Value per share of Rs.10/- each)	552.85	552.85	552.85	552.85	552.85
16	Other Equity				76.27	67.53



For KKALPANA PLASTICK LIMITED

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Director



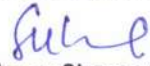
Kkalpana plastick Ltd.

Notes:	
1	The above Audited Financial Results for the 4th quarter and financial year ended on 31st March, 2025 have been reviewed by the Audit Committee and have also been approved by the Board of Directors at their respective meetings held on 20th May, 2025.
2	As per Ind As 115, Revenue from Contracts with customers is mandatory for reporting period beginning on or after April 01, 2018, which replaces existing revenue recognition requirements.
3	The Company is engaged primarily in the business of Plastic Compounds which constitute a single reporting segment. Accordingly, the company is a single segment company in accordance with Indian Accounting Standard 108 "Operating Segment".
4	The figures for the corresponding previous period has been regrouped/re-classified wherever necessary, to conform to the current period figures.
5	The results would be uploaded and available for viewing on the Company's website at www.kkalpanaplastick.com and also on the website of BSE Limited at www.bseindia.com and The Calcutta Stock Exchange Limited at www.cse-india.com .

Place: Kolkata
Date: 20th May, 2025



For Kkalpana Plastick Limited


Sajjan Kumar Sharma (DIN: 02162166)
Whole-Time Director



Kkalpana plastick Ltd.

Statement of Assets & Liabilities as at 31st March, 2025			
		(Amount Rs. In Lacs)	
	Particulars	As at 31.03.2025 (Audited)	As at 31.03.2024 (Audited)
A	ASSETS		
1	Non-Current Assets		
	a. Property, Plant & Equipment	0.08	0.08
	b. Capital Work-in-progress		
	c. Other Intangible Assets		
	d. Financial Assets		
	i. Investments		
	ii. Trade Receivables		
	iii. Loans and deposits	0.52	0.52
	e. Other Non-Financial Assets	0.02	0.04
	Total Non-Current Assets	0.62	0.64
2	Current Assets		
	a. Inventories		
	b. Financial Assets		
	i. Investments		
	ii. Trade Receivables		
	iii. Cash and Cash Equivalants	3.12	6.73
	iv. Bank balances other than (iii) above		
	v. Loans and deposits	615.93	592.29
	vi. Other Financial Assets	0.63	1.97
	c. Other Current Assets	16.02	24.34
	Total Current Assets	635.70	625.33
	TOTAL ASSETS	636.32	625.97
B	EQUITY AND LIABILITIES		
	Equity		
	Equity Share Capital	552.85	552.85
	Other Equity	76.27	67.53
	Total Equity	629.12	620.38
1	Non-Current Liabilities		
	a. Financial Liabilities		
	i. Borrowings		
	ii. Trade Payables		
	iii. Other financial liabilities		
	b. Provisions		
	c. Deferred Tax Liabilities (Net)		
	Total-Non Current Liabilities		
2	Current liabilities		
	a. Financial Liabilities		
	i. Borrowings		
	ii. Trade Payables		
	iii. Other Financial Liabilities		
	b. Other Current Liabilities	5.83	5.59
	c. Provisions	1.37	
	Total-Current Liabilities	7.20	5.59
	TOTAL- EQUITY AND LIABILITIES	636.32	625.97

Place: Kolkata
Date: 20th May, 2025



For Kkalpana Plastick Limited

Sajjan Kumar Sharma
Sajjan Kumar Sharma (DIN: 02162166)
Whole-Time Director



Kkalpana plastick Ltd.

KKALPANA PLASTICK LIMITED			
STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH, 2025			
Amount Rs in Lacs			
Particulars	31.03.2025 Audited		31.03.2024 Audited
A. CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit/(Loss) before Tax		8.94	-3.24
Adjustments for:			
Depreciation	0.00		0.08
Loss/(Profit) on Fair valuation of Investments	0.00		0.00
Interest Income	-50.39	-50.39	-43.87
Operating Profit before Working Capital Changes		-41.44	-47.03
Adjustments for Increase/Decrease in:			
Other Currents Assets	8.30		1.72
Current Financial Assets-Others	1.34		-1.35
Current Financial Assets-Loans	-23.65		4.63
Other Non-Current Financial Assets	0.00		0.00
Other Currents Liabilities	1.64	-12.37	-0.71
CASH GENERATED FROM OPERATIONS		-53.82	-42.74
Less : Income Tax paid		0.19	0.43
NET CASH FROM OPERATING ACTIVITIES		-54.01	-43.18
B. CASH FLOW FROM INVESTING ACTIVITIES			
Sale/(Purchase) of Fixed Assets (NET)		0.00	0.00
(Increase)/Decrease in other Non-Currents Investments		0.00	0.00
Interest Income		50.39	43.87
NET CASH USED IN INVESTING ACTIVITIES		50.39	43.87
C. CASH FLOW FROM FINANCING ACTIVITIES			
Nil		0.00	0.00
NET CASH FROM FINANCING ACTIVITIES		0.00	0.00
NET INCREASE/DECREASE IN CASH AND CASH EQUIVALENTS		-3.62	0.70
CASH AND CASH EQUIVALENTS - AT THE BEGINNING OF THE YEAR		6.73	6.04
CASH AND CASH EQUIVALENTS - AT THE END OF THE YEAR		3.12	6.73

Place: Kolkata
Date: 20th May, 2025



For Kkalpana Plastick Limited

Sajjan Kumar Sharma

Sajjan Kumar Sharma (DIN: 02162166)
Whole-Time Director



B. Mukherjee & Co.
CHARTERED ACCOUNTANTS

30B, Ram kamal Street,
Kolkata – 700023
Ph. : 2455-4888, 2459-6310
Fax : (033) 2455-4888, 2455-3601
E-mail : bmukherjeeeco@gmail.com
bmukherjeeec@rediffmail.com

Kolkata Branch Office:

28A, Subarban School Road,
Kolkata – 700 025

Other Branch Offices:

Siliguri ★ Berhampore ★ Guwahati ★ Patna

Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015

To
The Board of Directors of
M/s Kkalpana Plastick Limited

We have audited the quarterly financial results of M/s Kkalpana Plastick Limited for the quarter ended **31st March, 2025** and the year to date results for the period **1st April, 2024 to 31st March, 2025** attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurements principles laid down in Accounting Standard for Interim Financial Reporting (AS 25/ Ind AS 34), issued pursuant to the companies (Accounting Standards) Rules, 2006 and prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatements(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- (i) Are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 in this regard; and
- (ii) Give a true and fair view of the net profit and other financial information for the quarter ended **31st March, 2025** as well as the year to date results for the period from **1st April, 2024 to 31st March, 2025**.

Place: Kolkata
Date: The 20th day of May, 2025



For B. MUKHERJEE & CO
CHARTERED ACCOUNTANTS
F.R. No. 302096E

S.K. MUKHERJEE
PARTNER
(M. No. 008601)

UDIN: 25006601BMIBQS5917

Kolkata Branch Office:

28A, Subarban School Road,
Kolkata – 700 025

Other Branch Offices:

Siliguri ★ Berhampore ★ Guwahati ★ Patna

INDEPENDENT AUDITOR'S REPORT

**To The Members of
Kkalpana Plastick Limited**

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of **KKALPANA PLASTICK LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March 2025, and the Statement of Profit and Loss, Statement of Changes in Equity and Statement of Cash Flows for the year ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2025, profit and loss, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements 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 Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

In our opinion and according to the information and explanations given to us, we have determined that there are no key audit matters to communicate in our report.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the



accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes 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 implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process

Auditor's Responsibility for the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 statements.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, 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.
- Obtain an understanding of internal 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's 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 Company's ability 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 standalone financial statements 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.

- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone Ind AS financial statements for the financial year ended March 31, 2025 and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Reports on Other Legal and Regulatory Requirements

As required by 'the Companies (Auditor's Report) Order, 2020', issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 Act (hereinafter referred to as the "Order"), and on the basis of such checks of the books and records of the Company as we considered appropriate and according to the information and explanations given to us, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order to the extent applicable.

As required by Section 143(3) of the Act, we report that:

- i. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- ii. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- iii. The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- iv. In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- v. On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.



- vi. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
- vii. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- a. The Company has no pending litigations as on 31.03.2025, which has any impact of on its financial position.
 - b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses
 - c. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - e.
 - i) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - ii) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity (ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
 - iii) Based on such audit procedures we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub clause (i) and (ii) contain any material mis-statement.
- viii. Since the Company has not declared or paid any dividend during the year, the question of commenting on whether dividend declared or paid is in accordance with Section 123 of the Companies Act, 2013 does not arise.



For B. Mukherjee & Co.
Chartered Accountants
(Firm Reg. No.302096E)

S. K. MUKHERJEE
(Partner)

Membership Number 006601

UDIN: 25006601BMIBQ55917

Place: Kolkata

Date: The 20th day of May, 2025



B. Mukherjee & Co.
CHARTERED ACCOUNTANTS

30B, Ram kamal Street,
Kolkata – 700023.
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Kolkata Branch Office:

28A, Subarban School Road,
Kolkata – 700 025

Other Branch Offices:

Siliguri ★ Berhampore ★ Guwahati ★ Patna

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

DECLARATION

Ref: Regulation 33(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015-Declaration in respect of Audit Report with Unmodified Opinion for the Financial Year ended March 31, 2025

Dear Sir(s),

Pursuant to SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016 read with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that the Audited Financial Results (Standalone) of Kkalpana Plastick Limited for the quarter and year ended March 31, 2025, expresses an **Unmodified Opinion**.

CC:

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

Date: 20.05.2025

Place: Kolkata



For B. MUKHERJEE & CO
CHARTERED ACCOUNTANTS
F.R. No. 302096E

S.K. MUKHERJEE
PARTNER
(M. No. 006601)

For KKALPANA PLASTICK LIMITED

Director

