



Kkalpana plastick Ltd.

Date: May 04, 2026

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

Scrip Code: 523652

Sub: Outcome of 01st of 2026-2027 Board Meeting

Ref: Regulation 30 and 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 April 27, 2026, the 01st of 2026-2027 meeting of the Board of Directors of the Company was held on Monday, the 04th day of May, 2026, commenced at 01:30 P.M. (IST) and concluded at 03:00 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 March 31, 2026.
- Auditor's Report on Financial Results for the 04th quarter and financial year ended March 31, 2026.
- Declaration from the Statutory Auditor on Unmodified Report on Financial Results for the 04th quarter and financial year ended March 31, 2026.
- Board's Report for the Financial Year 2025-2026.
- Secretarial Audit Report for the Financial Year 2025-2026.
- Related Party Transaction for the half-year ended March 31, 2026 and Financial Year 2025-2026.
- To seek Shareholders' approval through Postal Ballot in relation to Material Related Party Transaction with effect from August 20, 2026.
- Appointment of Mr. Ashok Kumar Daga (FCS No. 2699, C.P. No. 2948), Practicing Company Secretary, Kolkata, as the Scrutinizer for conducting the Postal Ballot process.
- Appointment of M/s GRPS & Co. (Firm Registration No. 327763E), Chartered Accountants, Kolkata as the Internal Auditor of the Company for the Financial Year 2026-2027, in accordance with the recommendation of the Audit Committee at their meeting held on even date.
- Confirmation of eligibility of M/s B. Mukherjee & Co. (Firm Registration No: 302096E), who are appointed as the Statutory Auditors till conclusion of the Annual General Meeting to be held on 2027, to continue as Statutory Auditor of the Company for the Financial Year 2026-2027.
- Confirmation of eligibility of M/s B.K.Barik & Associates (FCS: 5696, C.P.No:3897), Practicing Company Secretary, Kolkata, who are appointed as the Secretarial Auditor for a term of 5 (Five) consecutive years commencing from Financial Year 2025-2026, to continue as the Secretarial Auditor of the Company for the Financial Year 2026-2027.
- Re-appointment of following directors based on the recommendation of the Nomination and remuneration Committee Meeting held on February 11, 2026, subject to the approval of the members at the ensuing Annual General Meeting:
 - a) Mr. Sajjan Kumar Sharma (DIN: 02162166), as the Whole-Time Director of the Company for a period of 5 (Five) years i.e. with effect from November 01, 2026.
 - b) Mrs. Rashi Nagori Mehta (DIN: 09057989), as an Independent Director of the Company for a 2nd (Second) Term of 5 (Five) Consecutive years i.e. with effect from September 29, 2026, vide Special Resolution.
 - c) Ms. Shampa Paul (DIN: 07490402), as an Independent Director of the Company for a 2nd (Second) Term of 5 (Five) Consecutive years i.e. with effect from April 15, 2027, vide Special Resolution.

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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: HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026 is enclosed and marked as **Annexure A** and **Annexure B** respectively.

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 March 31, 2026, as required, pursuant to Regulation 30 and 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 at <https://kkalpanaplastick.com/financial-result/>

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-A

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: HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026

Sl. No.	Details of events that needs to be provided	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 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 the Financial Year 2026-2027
3.	Brief Profile (in case of appointment)	M/s GRPS & Co. (Firm Registration Number: 327763E) is a premier chartered accountancy partnership firm in Kolkata, West Bengal dedicated in delivering comprehensive financial, tax and audit solutions. 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

Note:

1. M/s B. Mukherjee & Co. (Firm Registration No: 302096E), Chartered Accountants, Kolkata was appointed as the Statutory Auditor of the Company for a period of 5 (Five) consecutive years from the conclusion of 33rd Annual General Meeting ("AGM") till the conclusion of the 38th AGM of the Company to be held in the year 2027. At this meeting, the Company considered and took on record their eligibility for continuation as the Statutory Auditors of the Company for the Financial Year 2026-2027.
2. M/s B.K.Barik & Associates (FCS: 5696, C.P.No:3897), Practicing Company Secretary, Kolkata was appointed as the Secretarial Auditor of the Company for a term of 5 (Five) consecutive years commencing from Financial Year 2025-2026. At this meeting, the Company considered and took on record their eligibility for continuation as the Secretarial Auditors of the Company for the Financial Year 2026-2027.



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Annexure-B

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: HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026

Sl. No.	Details of events that needs to be provided	Mr. Sajjan Kumar Sharma (DIN: 02162166) Whole-Time Director	Mrs. Rashi Nagori Mehta (DIN: 09057989) Independent Director	Ms. Shampa Paul (DIN: 07490402) Independent Director
1.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Re-appointment of Mr. Sajjan Kumar Sharma as the Whole-Time Director of the Company	Re-appointment of Mrs. Rashi Nagori Mehta as the Independent Director of the Company	Re-appointment of Ms. Shampa Paul as the Independent Director of the Company
2.	Date of appointment/re-appointment/cessation (as applicable) & term of appointment/re-appointment	Mr. Sharma shall be re-appointed as the Whole-Time Director of the Company for a period of 5 (Five) years i.e. with effect from November 01, 2026 on such terms and conditions, subject to the approval of the members at the ensuing Annual General Meeting. His present Cost to Company ("CTC") is Rs 3,21,996/- per annum or such increment/revision in his CTC as recommended by the Nomination and Remuneration Committee and approved by the Board of Directors of the Company.	Mrs. Mehta shall be re-appointed as the Independent Director of the Company for a 2 nd term of 5 (Five) Consecutive Years i.e. with effect from September 29, 2026, subject to the approval of the members at the ensuing Annual General Meeting vide Special Resolution.	Ms. Paul shall be re-appointed as the Independent Director of the Company for a 2 nd term of 5 (Five) Consecutive Years i.e. with effect from 15 th April, 2027, subject to the approval of the members at the ensuing Annual General Meeting vide Special Resolution.
3.	Brief Profile (in case of appointment)	Mr. Sharma is a Commerce Graduate (B.Com) with over three decades of extensive experience in the fields of accounting, taxation and financial management. Over the course of his career, he has developed strong expertise in statutory and internal audits, direct and indirect taxation and regulatory compliance. He has held senior and responsible positions in reputed organizations, where he has been instrumental in streamlining accounting processes and ensuring compliance with applicable laws and regulations. His vast experience and practical insights add significant value to the organizations he is associated with. At present, he is also on the Board of various Private Limited Companies.	Mrs. Mehta is a Member of the Institute of Company Secretaries of India and had completed her Intermediate stage of Chartered Accountant. She is Graduate from Calcutta University. She carries more than 5 (Five) years of rich experience in the Corporate Laws. At present she is associated with an unlisted public company as a Company Secretary.	Ms. Paul is a B.Com (Hons.) Graduate and has more than 14 years of Experience in Accounting, Auditing and Administration. She is also on the Board of listed and unlisted companies.
4.	Disclosure of relationships between directors (in case of appointment of a director)	NIL	NIL	NIL

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Kkalpana plastick Ltd.

KKALPANA PLASTICK LIMITED					
STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE 4TH QUARTER & YEAR ENDED MARCH 31, 2026					
<i>(Rs. In Lacs, except per share data)</i>					
Particulars	Quarter ended 31.03.2026	Quarter ended 31.12.2025	Quarter ended 31.03.2025	Year ended 31.03.2026	Year ended 31.03.2025
	Audited	Un-Audited	Audited	Audited	Audited
1 Revenue from operations	0.00	0.00	0.00	0.00	0.00
2 Other Income	12.05	11.99	11.34	48.44	50.39
3 Total Revenue (1+2)	12.05	11.99	11.34	48.44	50.39
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	0.00	0.00	0.00
Employee Benefits Expense	5.31	8.67	8.87	25.61	27.27
Finance Costs	0.00	0.00	0.00	0.00	0.00
Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00
Other Expenses	2.74	2.22	2.67	15.44	14.17
Total Expenses	8.05	10.89	11.54	41.05	41.44
5 Profit before Exceptional and Extraordinary Items and Tax (3-4)	4.00	1.10	(0.20)	7.39	8.95
6 Exceptional Items	0.00	0.00	0.00	0.00	0.00
7 Profit before Extraordinary Items and Tax (5-6)	4.00	1.10	(0.20)	7.39	8.95
8 Extraordinary Items	0.00	0.00	0.00	0.00	0.00
9 Profit Before Tax (7-8)	4.00	1.10	(0.20)	7.39	8.95
10 Tax expenses					
1 Current Tax	1.15	0.00	1.37	1.15	1.37
2 Deferred Tax	0.00	0.00	0.02	0.00	0.02
3 MAT Credit Entitlement	1.15	0.00	1.37	1.15	1.37
4 Tax for earlier years	1.40	0.00	0.00	1.40	0.19
11 Profit/ (Loss) for the period (9-10)	2.60	1.10	(0.22)	5.99	8.74
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)	2.60	1.10	(0.22)	5.99	8.74
14 Earnings per equity share (of Rs. 10/- Each):					
Basic	0.05	0.02	(0.00)	0.11	0.16
Diluted	0.05	0.02	(0.00)	0.11	0.16
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				82.26	76.27



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 March 31, 2026 have been reviewed by the Audit Committee and have also been approved by the Board of Directors at their respective meetings held on May 04, 2026.
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	<p>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.</p> <p>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.</p> <p>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.</p>
5	The Company does not have any subsidiary/ associate/ joint venture entity(ies) for the quarter and year ended March 31, 2026.
6	The results would be uploaded and available for viewing on the Company's website at www.kkalpanaplastick.com and also on the website of Stock Exchanges i.e. BSE Limited and The Calcutta Stock Exchange Limited at www.bseindia.com and www.cse-india.com respectively.
7	The figures for the corresponding previous period has been regrouped/re-classified wherever necessary, to conform to the current period figures.
<p>Place: Kolkata Date: 04th May, 2026</p> <p style="text-align: center;"></p> <p style="text-align: right;">For Kkalpana Plastick Limited  Sajjan Kumar Sharma (DIN: 02162166) Whole-Time Director</p>	

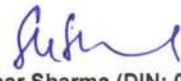



Kkalpana plastick Ltd.

Statement of Assets & Liabilities as at 31st March, 2026		
(Amount Rs. In Lacs)		
Particulars	As at 31.03.2026 (Audited)	As at 31.03.2025 (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	0.02
Total Non-Current Assets	0.62	0.62
2 Current Assets		
a. Inventories	-	-
b. Financial Assets		
i. Investments	-	-
ii. Trade Receivables	-	-
iii. Cash and Cash Equivalants	4.50	3.12
iv. Bank balances other than (iii) above	-	-
v. Loans and deposits	620.39	615.93
vi. Other Financial Assets	0.30	0.63
c. Other Current Assets	16.00	16.02
Total Current Assets	641.19	635.70
TOTAL ASSETS	641.81	636.32
B EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	552.85	552.85
Other Equity	82.26	76.27
Total Equity	635.11	629.12
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	5.55	5.83
c. Provisions	1.15	1.37
Total-Current Liabilities	6.70	7.20
TOTAL- EQUITY AND LIABILITIES	641.81	636.32

Place: Kolkata
Date: 04th May, 2026


For Kkalpana Plastick Limited


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





Kkalpana plastick Ltd.

KKALPANA PLASTICK LIMITED				
STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31, 2026				
Particulars	31.03.2026		Amount Rs in Lacs	
	Audited		31.03.2025 Audited	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit/(Loss) before Tax		7.39		8.94
Adjustments for:				
Depreciation	0.00		0.00	
Loss/(Profit) on Fair valuation of Investments	0.00		0.00	
Interest Income	-48.44	-48.44	-50.39	-50.39
Operating Profit before Working Capital Changes		-41.05		-41.44
Adjustments for Increase/Decrease in:				
Other Currents Assets	0.04		8.30	
Current Financial Assets-Others	0.32		1.34	
Current Financial Assets-Loans	-4.45		-23.65	
Other Non-Current Financial Assets	0.00		0.00	
Other Currents Liabilities	-0.52	-4.61	1.64	-12.37
CASH GENERATED FROM OPERATIONS		-45.66		-53.82
Less : Income Tax paid		1.40		0.19
NET CASH FROM OPERATING ACTIVITIES		-47.06		-54.01
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		48.44		50.39
NET CASH USED IN INVESTING ACTIVITIES		48.44		50.39
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		1.38		-3.62
CASH AND CASH EQUIVALENTS - AT THE BEGINNING OF THE YEAR		3.12		6.73
CASH AND CASH EQUIVALENTS - AT THE END OF THE YEAR		4.50		3.12
Place: Kolkata				For Kkalpana Plastick Limited
Date: 04th May, 2026				 Sajjan Kumar Sharma (DIN: 02162166) Whole-Time Director



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, 2026** and the year to date results for the period **1st April, 2025 to 31st March, 2026** 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, 2026** as well as the year to date results for the period from **1st April, 2025 to 31st March, 2026**.

Place: Kolkata
Date: 04th day of May, 2026



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

S. K. Mukherjee
S. K. MUKHERJEE
PARTNER
(M. NO. 006601)

UDIN: 260066010JHIF01194



B. Mukherjee & Co.
CHARTERED ACCOUNTANTS

30B, Ram kamal Street,
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Fax : (033) 2455-4888, 2455-3601
E-mail : bmukherjeeco@gmail.com
bmukherjeec@rediffmail.com

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 2026, 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, 2026, 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, 2026 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, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 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 31.03.2026, 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.
 - d.
 - 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.



Place: Kolkata
Date: The 4th day of May, 2026

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

S. K. MUKHERJEE
(Partner)

Membership Number 006601
UDIN: 26006601QJH1F01194



B. Mukherjee & Co.
CHARTERED ACCOUNTANTS

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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, 2026

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, 2026, expresses an **Unmodified Opinion**.

CC:

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

Date: 04th May, 2026

Place: Kolkata



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

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

For KALPANA PLASTICK LIMITED

Director

