



B. Mukherjee & Co.
CHARTERED ACCOUNTANTS

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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.



- ix. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.



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

**S. K. MUKHERJEE
Partner**

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

**Membership Number 006601
UDIN: 26006601QJHIFO1194**

Annexure – A to Independent Auditor's Report of

M/S KKALPANA PLASTICK LIMITED

Report as per The Companies (Auditor's Report) Order, 2020

- i) a) (A) The Company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
- (B) The Company does not have intangible assets. Accordingly, the provisions of Clause 3 (i) (a) (B) of the said Order are not applicable to the Company.
- b) The Property, Plant and Equipment have been physically verified by the management at reasonable intervals and no material discrepancies were noticed on such verification.
- c) According to the information and explanation given to us, and based on our examination of the records of the Company there are no immovable properties. Accordingly, the provisions of Clause 3(i)(c) of the said Order are not applicable to the Company.
- d) The Company has not revalued its Property, Plant and Equipment during the year. Accordingly, the provisions of Clause 3(i)(d) of the said Order are not applicable to the Company.
- e) According to the information and explanation given to us, no proceeding have been initiated or are pending against the company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 and the rules made there under.
- ii) (a) The Company does not have Inventory. Therefore, the provisions of Clause 3(ii)(a) of the said Order are not applicable to the Company.
- (b) The Company has not been sanctioned working capital limits from banks or financial institutions. Accordingly, the provisions of Clause 3(ii)(b) of the said Order are not applicable to the Company.
- iii) During the year the company has made investments, granted unsecured loans or advances in the nature of loans to companies.
- (a) During the year the company has provided loans or provided advances in the nature of loans to companies.
- A) The company has not granted loans or advances in the nature of loans to



subsidiaries, joint ventures and associates. Accordingly, disclosures under this sub-clause are not applicable to the Company.

- B) The aggregate amount of loans or advances during the year was ('000) 61,000.00 and balance outstanding at the balance sheet date with respect to such loans or advances to parties other than subsidiaries, joint ventures and associates was Rs ('000) 62,038.72.
- (b) According to information and explanation given to us and based on our examination, the investments made and the terms and conditions of the grant of all loans and advances in nature of loans are not prejudicial to company's interest.
- (c) In our opinion and according to the information and explanations given to us, in respect to loans and advances in nature of loans, the schedule of repayment of principal and payment of interest has been stipulated and repayments or receipts are regular.
- (d) According to information and explanation given to us, no amount in respect of loans or advances in nature of loan is overdue for more than ninety days.
- (e) According to information and explanation given to us, no loan or advance in nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to same parties.
- (f) According to information and explanation given to us, the company has not granted any loans or advances in nature of loans either payable on demand or without specifying any terms or period of repayment.
- iv) In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Section 185 and 186 of the Companies Act, in respect of loans and investments made.
- v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from the public. Therefore, the provisions of Clause 3(v) of the said Order are not applicable to the Company.
- vi) The Company is not required to maintain cost records pursuant to the Companies (Cost Records and Audit) Rules, 2014, as amended and prescribed by the Central



Government under sub-section (1) of Section 148 of the Companies Act, 2013. Therefore, the provisions of Clause 3(vi) of the said Order are not applicable to the Company.

- vii) a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company is generally regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, duty of customs, duty of excise, cess and any other statutory dues, as applicable, to the appropriate authorities.
- b) According to the information and explanations given to us and the records of the Company examined by us, there are no dues referred to in sub-clause (a) as at 31.03.2026 which have not been deposited on account of any dispute.
- viii) According to the information and explanations given to us, there is no transaction being not recorded in the books of account that have been surrendered or disclosed as income during the year in the tax assessment under the Income Tax Act, 1961.
- ix) (a) According to the information and explanations given to us and the records of the Company examined by us, the Company has no loan or others borrowing. Accordingly, the provisions of this Clause 3(ix)(a) of the said Order are not applicable to the Company.
- (b) According to the information and explanations given to us and the records of the Company examined by us, the Company has no loan from any bank or financial institution or other lender. Accordingly, the provisions of this Clause 3(ix)(b) of the said Order are not applicable to the Company.
- (c) The Company has not availed any term loan. Accordingly, the provisions of this Clause 3(ix)(c) of the said Order are not applicable to the Company.
- (d) The Company has not raised any fund on short term basis. Accordingly, the provisions of this Clause 3(ix)(d) of the said Order are not applicable to the Company.
- (e) According to the information and explanations given to us and the records of the Company examined by us, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures. Accordingly, the provisions of this Clause 3(ix)(e) of the said Order are not applicable to the Company.



- (f) The Company has not raised any loan during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Accordingly, the provisions of this 3(ix)(f) of the said Order are not applicable to the Company.
- x) (a) The Company has not raised money by way of initial public offer or further public offer (including debt instruments). Accordingly, the provisions of Clause 3(x)(a) of the said Order are not applicable to the Company.
- (b) The Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, the provisions of Clause 3(x)(b) of the said Order are not applicable to the Company.
- xi) (a) According to the information and explanations given to us and the records of the Company examined by us, no fraud by the company or any fraud on the company has been noticed or reported during the year.
- (b) According to the information and explanations given to us and the records of the Company examined by us, we have not come across any offence of fraud is being or has been committed in the company by its officers or employees. Accordingly, we have not filed any report under sub-section (12) of section 143 of the Companies Act, 2013.
- (c) According to the information and explanations given to us and the records of the Company examined by us, there are no whistle blower complaints received by the company during the year.
- xii) In our opinion and according to the information and explanations given to us, the Company is not a Nidhi company. Accordingly, provisions of sub-clauses (a), (b) & (c) of Clause 3(xii) of the said Order are not applicable to the Company
- xiii) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards.



- xiv) (a) In our opinion and according to the information and explanations given to us, the company has an internal audit system commensurate with the size and nature of its business.
- (b) We have considered the internal audit report of Company for the period under audit.
- xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the said Order are not applicable.
- xvi) (a) According to the information and explanations given to us, the Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. The business of the company got discontinued and the management is trying to restart the operations and for the time being the management has deployed the idle funds in interest bearing loans or advances and accordingly, the provisions of clause 3 (xvi)(a) of the said Order are not applicable to the Company.
- (b) According to the information and explanations given to us and based on our examination of the records of the Company, the company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934. The business of the company got discontinued and the management is trying to restart the operations and for the time being the management has deployed the idle funds in interest bearing loans or advances
- (c) In our opinion, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) are not applicable to the Company.
- (d) According to the information and explanations given to us, there are no CIC as a part of the group. Accordingly, clause 3(xvi)(d) of the said Order are not applicable to the Company.
- xvii) The Company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- xviii) There has been no resignation of the statutory auditors during the year. Accordingly, the provisions of clause 3 (xviii) of the said Order are not applicable to the Company.



- xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the records of the Company, in our opinion no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.
- xx) In our opinion, section 135 of the Companies Act, 2013 is not applicable to the Company and accordingly provisions of sub-clauses (a) & (b) of Clause 3(xx) of the said Order are not applicable to the Company.
- xxi) Provisions of clause 3(xxi) of the said Order are not applicable to the Company inasmuch the aforesaid report pertains to Standalone Financial Statements of the Company.



**Annexure – B to Independent Auditor's Report of even date on the Standalone
Financial Statements of KKALPANA PLASTICK LIMITED**

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls with reference to financial statements of **M/S KKALPANA PLASTICK LIMITED** ("the Company") as of March 31, 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on "the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India". These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.



Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that:

- (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
- (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.



Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on, "the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India".



For B. Mukherjee & Co.
Chartered Accountants
Firm Regn. No.302096E

S. K. Mukherjee
S. K. MUKHERJEE

Partner

Membership Number 006601
UDIN: 26006601QJHIFO1194

Place: Kolkata

Date: The 4th day of May, 2026

Balance Sheet as at 31st March, 2026

	Particulars	Note	As at 31.03.2026 (₹'000)	As at 31.03.2025 (₹'000)
	ASSETS			
(1)	Non-Current Assets			
	(a) Property, Plant & Equipments	2	7.61	7.61
	(b) Financial Assets			
	(ii) Others Financial Assets	3	51.68	51.68
	(c) Deferred Tax Assets/(Liabilities) (Net)	4	2.21	2.32
	Total Non-Current Assets		61.49	61.60
(2)	Current Assets			
	(a) Financial Assets			
	(i) Cash & Cash Equivalents	5	450.09	311.62
	(ii) Loans	6	62,038.72	61,593.51
	(iii) Others	7	31.40	63.45
	(b) Other Current Assets	8	1,600.65	1,605.03
	Total Current Assets		64,120.86	63,573.62
	TOTAL ASSETS		64,182.35	63,635.23
	EQUITY & LIABILITIES			
	EQUITY			
	(a) Equity Share Capital	9	55,285.35	55,285.35
	(b) Other Equity	10	8,226.46	7,627.33
	Total Shareholders' Equity		63,511.81	62,912.68
	LIABILITIES			
(1)	Non-Current Liabilities		0.00	0.00
(2)	Current Liabilities			
	(a) Financial Liabilities		0.00	0.00
	(b) Other Current Liabilities	11	555.30	583.02
	(c) Provisions	12	115.25	139.53
	Total Current Liabilities & Provisions		670.55	722.55
	TOTAL EQUITY & LIABILITIES		64,182.35	63,635.23

Significant Accounting Policies

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(0.00)

(0.00)

The accompanying Notes are an integral part of the Financial Statements

For and on Behalf of the Board

As per our attached Report of even date

For B. Mukherjee & Co.
Chartered Accountants
Firm Registration No.302096E

S. Mukherjee
(CA S.K. MUKHERJEE)
Partner
Membership No.006601
UDIN : 26006601QJHIF01194



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

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

Rashi Nagori
Rashi Nagori Mehta
(DIN: 09057989)
Director

Navdeep Bhansali
Navdeep Bhansali
(ACS-60924)
Company Secretary & CFO

Statement of Profit & Loss for the year ended 31st March, 2026

	Particulars	Note	For the Year 2025-26 (`000)	For the Year 2024-25 (`000)
	INCOME			
I	Revenue from Operations		-	-
II	Other Income	14	4,844.03	5,038.94
III	Total Income		4,844.03	5,038.94
	EXPENSES			
IV	Employees Benefit Expenses	15	2,560.77	2,727.24
	Depreciation and Amortisation Expenses	2	0.00	0.00
	Other Expenses	16	1,544.48	1,417.25
	Total Expenses		4,105.25	4,144.49
V	Profit/ (Loss) before Exceptional Items & Tax (I-IV)		738.78	894.45
VI	Exceptional Items		0.00	0.00
VII	Profit/(Loss) before Tax (V-VI)		738.78	894.45
VIII	Less: Tax Expense			
	- Current Tax		115.25	139.53
	- Income Tax for prior period		139.54	18.95
	- MAT Credit Entitlement		-115.25	-139.53
	- Deferred Tax		0.11	1.50
IX	Profit/(Loss) for the period from Continuing Operation (VII-VIII)		599.13	873.99
X	Profit/(Loss) from Discontinued Operation		0.00	0.00
XI	Tax Expense of discontinued Operation		0.00	0.00
XII	Profit/(Loss) from Discontinuing Operation after Tax (After Tax X-XI)		-	-
XIII	Profit/(Loss) for the period (IX+XII)		599.13	873.99
XIV	Other Comprehensive Income			
A (i)	Items that will not be reclassified to Profit or Loss		0.00	0.00
(ii)	Income Tax relating to Items that will not be reclassified to Profit or Loss		0.00	0.00
B (i)	Items that will be reclassified to Profit or Loss		0.00	0.00
(ii)	Income Tax relating to items that will be reclassified to Profit or loss		0.00	0.00
XV	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (XIII+XIV) (Comprising Profit/(Loss) and Other Comprehensive Income for the period)		599.13	873.99
XVI	Earning per equity Share (For Continuing operation)			
(1)	Basic (`)		0.11	0.16
(2)	Diluted (`)		0.11	0.16
XVII	Earning per equity Share (For Discontinuing operation)			
(1)	Basic (`)		-	-
(2)	Diluted (`)		-	-
XVIII	Earning per equity Share (For Discontinued & Continuing operation)			
(1)	Basic (`)		0.11	0.16
(2)	Diluted (`)		0.11	0.16

Significant Accounting Policies

The accompanying Notes are an integral part of the Financial Statements

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For and on Behalf of the Board

As per our attached Report of even date

For B. Mukherjee & Co.
Chartered Accountants
Firm Registration No.302096E

S. Mukherjee
(CA S.K. MUKHERJEE)
Partner

Membership No.006601
UDIN : 26006601QJHIF01194
Place: Kolkata
Dated: The 4th day of May, 2026



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

Rashi Nagori
Rashi Nagori Mehta
(DIN: 09057989)
Director

Navdeep Bhansali
Navdeep Bhansali
(ACS-60924)
Company Secretary & CFO

KKALPANA PLASTICK LIMITED

Cash Flow Statement For The Year Ended 31st March, 2026

Particulars	As at 31.03.2026 (`000)		As at 31.03.2025 (`000)	
	Amt	Amt	Amt	Amt
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit/(Loss) before Tax		738.78		894.45
Adjustments for:				
Depreciation	0.00		0.00	
Loss/(Profit) on Fair valuation of Investments	0.00		0.00	
Interest Income	-4,844.03	-4,844.03	-5,038.94	-5,038.94
Operating Profit before Working Capital Changes		-4,105.25		-4,144.49
Adjustments for Increase/Decrease in:				
Other Currents Assets	4.38		829.66	
Current Financial Assets-Others	32.05		134.00	
Current Financial Assets-Loans	-445.20		-2,364.54	
Other Non-Current Financial Assets	0.00		0.00	
Other Currents Liabilities	-52.00	-460.77	163.78	-1,237.11
CASH GENERATED FROM OPERATIONS		-4,566.02		-5,381.60
Less : Income Tax paid		139.54		18.95
NET CASH FROM OPERATING ACTIVITIES		-4,705.56		-5,400.55
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		4,844.03		5,038.94
NET CASH USED IN INVESTING ACTIVITIES		4,844.03		5,038.94
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		138.47		-361.61
CASH AND CASH EQUIVALENTS - AT THE BEGINING OF THE YEAR		311.62		673.24
CASH AND CASH EQUIVALENTS - AT THE END OF THE YEAR		450.09		311.62

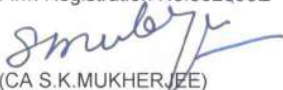
Significant Accounting Policies

1.00

The accompanying Notes are an integral part of the Financial Statments

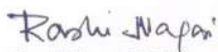
For and on Behalf of the Board

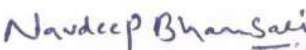
As per our attached Report of even date

For B. Mukherjee & Co.
Chartered Accountants
Firm Registration No.302096E

(CA S.K.MUKHERJEE)
Partner
Membership No.006601
UDIN : 26006601QJHIF01194




Sajjan Kumar Sharma
(DIN: 02162166)
Whole Time Director


Rashi Nagori Mehta
(DIN: 09057989)
Director


Navdeep Bhansali
(ACS-60924)
Company Secretary & CFO

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

KKALPANA PLASTICK LIMITED

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31.03.2026

A. EQUITY SHARE CAPITAL

(1) Current Year 2025-26

('000)

Balance at 01.04.2025	Changes in Equity Share Capital due to prior period errors	Restated Balance at 01.04.2025	Changes in Equity Share Capital during the 2025-26	Balance at 31.03.2026
55,285.35	0.00	55,285.35	0.00	55,285.35

(2) Previous Year 2024-25

('000)

Balance at 01.04.2024	Changes in Equity Share Capital due to prior period errors	Restated Balance at 01.04.2024	Changes in Equity Share Capital during the 2024-25	Balance at 31.03.2025
55,285.35	0.00	55,285.35	0.00	55,285.35

B. OTHER EQUITY

(1) Current Year 2025-26

('000)

PARTICULARS	Reserves & Surplus		Total
	Capital Reserves	Retained Earnings	
Balance at 01.04.2025	2,000.00	5,627.33	7,627.33
Changes in accounting policy or prior period errors	0.00	0.00	0.00
Restated Balance at 01.04.2025	2,000.00	5,627.33	7,627.33
Total Comprehensive Income for the current year	0.00	599.13	599.13
Dividends	0.00	0.00	0.00
Transfer to retained earnings	0.00	0.00	0.00
Balance at 31.03.2026	2,000.00	6,226.46	8,226.46

(2) Previous Year 2024-25

('000)

PARTICULARS	Reserves & Surplus		Total
	Capital Reserves	Retained Earnings	
Balance at 01.04.2024	2,000.00	4,753.33	6,753.33
Changes in accounting policy or prior period errors	0.00	0.00	0.00
Restated Balance at 01.04.2024	2,000.00	4,753.33	6,753.33
Total Comprehensive Income for the current year	0.00	873.99	873.99
Dividends	0.00	0.00	0.00
Transfer to retained earnings	0.00	0.00	0.00
Balance at 31.03.2025	2,000.00	5,627.33	7,627.33

Significant Accounting Policies

1

The accompanying Notes are an integral part of the Financial Statements

As per our attached Report of even date

For and on Behalf of the Board

For B. Mukherjee & Co.
Chartered Accountants
Firm Registration No.302096E

B. Mukherjee
(CA S.K. MUKHERJEE)
Partner
Membership No.006601
UDIN : 26006601QJHIF01194

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

Saijan Kumar Sharma
Saijan Kumar Sharma
(DIN: 02162166)
Whole Time Director

Rashi Nagori Mehta
Rashi Nagori Mehta
(DIN: 09057989)
Director



Navdeep Bhansali
Navdeep Bhansali
(ACS-60924)
Company Secretary & CFO

KKALPANA PLASTICK LIMITED

(Annexed to and forming part of Balance Sheet as at 31st March 2026 and Profit & Loss Account for the Period ended on that date.)

Note: 1

SIGNIFICANT ACCOUNTING POLICIES:

a. Basis of Preparation

The accounts have been prepared in accordance with IND AS and Disclosures thereon comply with requirements of IND AS, stipulations contained in Schedule- III (revised) as applicable under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules 2014, Companies (Indian Accounting Standards) Rules 2015 as amended from time to time, other pronouncement of ICAI, provisions of the Companies Act and Rules and guidelines issued by SEBI as applicable. Assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in revised Schedule – III to the Companies Act, 2013.

b. Use of Estimates

IND AS enjoins management to make estimates and assumptions related to financial statements, that affect reported amount of assets, liabilities, revenue, expenses and contingent liabilities pertaining to the year. Actual result may differ from such estimates. Any revision in accounting estimates is recognized prospectively in the period of change and material revision, including its impact on financial statements, is reported in the notes to accounts in the year of incorporation of revision.

c. Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

Sales are recognised when the substantial risks and rewards of ownership in the goods are transferred to the buyer as per the terms of the contract and are recognised net of trade discounts/allowance, sales return and sales taxes/value added tax.

d. Inventories

Inventories are valued at Cost or Net Realisable Value whichever is lower. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs necessary to make the sale. Provision is made for obsolete/slow moving/defective



stocks, wherever necessary. Provision is made for obsolete/slow moving/defective stocks, wherever necessary.

e. Investments

Investments that are readily realisable and are intended to be held for not more than one year from the date, on which such investments are made, are classified as current investments. All other investments are classified under Non-Current Assts as long-term investments. Current investments are carried at cost or fair value, whichever is lower. Long term investments are carried at cost. However, provision for diminution is made to recognise a decline, other than temporary, in the value of the investments, such reduction being determined and made for each investment individually.

f. Fixed Assets & Depreciation

- i. Tangible Fixed Assets are stated at acquisition cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises of purchase cost, borrowing costs if capitalisation criteria are met and other directly attributable cost of bringing the assets to its working conditions for intended use. The cost also comprises of exchange differences arising on translation settlement of long-term foreign currency monetary items pertaining to acquisition of such depreciable assets. Any trade discounts and rebates are deducted in arriving at the purchase price.
- ii. The Depreciation is provided on Straight Line Method in accordance with Schedule II of the Companies Act, 2013.

g. Taxation

Tax expense comprises current and deferred tax.

Current Income Tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act, 1961.

Deferred Tax reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences of earlier years. As at the balance sheet date, unless there is evidence to the contrary, deferred tax assets pertaining to business losses are only recognised to the extent that there are deferred tax liabilities offsetting them.

Minimum Alternative Tax credit is recognised as an asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period. Such asset is reviewed at each Balance Sheet date and the carrying amount of the MAT credit asset is written down to the extent there is no longer convincing evidence to the effect that the Company will pay normal income tax during the year.



h. Employee Benefits

Short term Employee Benefits (i.e. benefits payable within one year) are recognised in the period in which employee services are rendered.

Contribution towards provident fund for certain employees is made to the regulatory authorities, where the Company has no further obligations. Such benefits are classified as defined contribution schemes as the Company does not carry any further obligations, apart from the contributions made on a monthly basis.

The Company provides gratuity, a defined benefit plan (the 'Gratuity Plan') covering eligible employees in accordance with the Payment of Gratuity Act, 1972. The Gratuity Plan provides a yearly contribution to Group Gratuity Scheme to vested employees at retirement, death, incapacitation or termination of employment, of an amount based on respective employee's salary and the tenure of employment.

Contributions to the Central Government administered Employees' State Insurance Scheme for eligible employees is recognised as a charge in the Statement of Profit and Loss in the year in which they arise

i. Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, demand deposits with banks, other short term highly liquid investments with original maturities of three months or less.

j. Earnings Per Share

Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Earnings considered in ascertaining the Company's earnings per share is the net profit/(loss) for the period after deducting preference dividends if any and any attributable tax thereto for the period. The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares that have changed the number of equity shares outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit/(loss) for the period attributable to equity shareholders and the weighted average number of equity shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

k. Provisions, Contingent Liabilities & Contingent Assets:

Provisions: Provisions are recognised when there is a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and there is a reliable estimate of the amount of the



obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance Sheet date and are not discounted to its present value.

Contingent Liabilities: Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or nonoccurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made, is termed as a contingent liability.

Contingent Assets: Contingent Assets are neither recognised nor disclosed in the financial statements since this may result in recognition of income that may never be realised.

l. Segment reporting

The company's operating businesses being only one segment is organised and managed according to the nature of products. Accordingly, the business constitutes the Primary Segment for disclosure of segment information. The Company operates predominantly within the geographical limits of India. and accordingly, secondary segments have not been considered. The Company prepares its segment information in conformity with the accounting policies adopted for preparing and presenting the Financial Statements of the Company as a whole.

m. Impairment of Assets

Impairment loss is recognised wherever the carrying amount of an asset at the Balance Sheet date based on external and internal sources of information is in excess of recoverable amount and the same is recognized as an expense in the statement of profit and loss and carrying amount is reduced to its recoverable amount. Reversal of impairment losses recognized in prior years is recorded when there is an indication that the impairment losses recognised for the assets no longer exist or have decreased.



KKALPANA PLASTICK LIMITED

NOTES TO FINANCIAL STATEMENTS

NOTE 2: PROPERTY, PLANT & EQUIPMENT

Particulars	GROSS BLOCK AT COST				DEPRECIATION				NET BLOCK	
	As at 01.04.2025	Additions during the period	Sales and/or Adjustments	As at 31.03.2026	As at 01.04.2025	For the period	Sales and/or Adjustments	As at 31.03.2026	As at 31.03.2026	As at 31.03.2025
	Amt	Amt	Amt	Amt	Amt	Amt	Amt	Amt	Amt	Amt
Computer & Other Peripherals	152.13	0.00	0.00	152.13	144.52	0.00	0.00	144.52	7.61	7.61
TOTAL	152.13	0.00	0.00	152.13	144.52	0.00	0.00	144.52	7.61	7.61
Previous Year	152.13	0.00	0.00	152.13	144.52	0.00	0.00	144.52	7.61	0.00



NOTES TO FINANCIAL STATEMENTS

	As at 31.03.2026 (₹'000)		As at 31.03.2025 (₹'000)
NOTE 3 : OTHERS FINANCIAL ASSETS			
Security Deposits (unsecured, considered good)	51.68		51.68
Bank Deposits (more than 12 months maturity)	0.00		0.00
	51.68		51.68
NOTE 4 : DEFERRED TAX ASSET/(LIABILITY) (NET)			
DEFERRED TAX ASSET			
Depreciation	2.21		2.32
	2.21		2.32
NOTE 5 : CASH & CASH EQUIVALENTS			
Cash in Hand (As certified by the Management)	124.92		175.84
Balances with Banks			
In Current Accounts	325.17		135.79
	450.09		311.62
NOTE 6 : CURRENT FINANCIAL ASSETS- LOANS			
Loan to Related Parties	62,038.72		61,593.51
	62,038.72		61,593.51
NOTE 7 : CURRENT FINANCIAL ASSETS- OTHERS			
Prepaid Expenses	7.40		3.35
Advance to Employees	24.00		60.10
	31.40		63.45
NOTE 8 : OTHER CURRENT ASSETS			
Balance with Government Department	1,600.65		1,605.03
	1,600.65		1,605.03



NOTES TO FINANCIAL STATEMENTS

	As at 31.03.2026 (₹'000)	As at 31.03.2025 (₹'000)
NOTE 9 : EQUITY SHARE CAPITAL		
Authorised		
8,000,000 (P.Y.8,000,000) Equity shares of ₹ 10 each	80,000.00	80,000.00
Issued, Subscribed and Paid -up		
5,528,535 (P.Y.5,528,535) Equity shares of ₹ 10 each fully paid in cash	55,285.35	55,285.35
	55,285.35	55,285.35
a. Reconciliation of the number of Equity Shares outstanding		
At the beginning of the year	5,528.54	5,528.54
Shares allotted during the year	0.00	0.00
	5,528.54	5,528.54
b. Terms/Rights attached to Equity Shares		
The Company has only one class of ordinary shares ('Equity Shares') having a par value of ₹ 10 each. Each holder of ordinary shares ('Equity Shareholders') is entitled to one vote per share. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in the proportion to their shareholdings. There is no dividend proposed by the Board of Directors.		
c. Shares held by Shareholders holding more than 5% of the aggregate shares in the Company		
	31.03.2026	31.03.2025
Shareholders	No. of shares % age	No. of shares % age
Smt. Sarla Sarana	1000 0.02	1000 0.02
Bbigplas Poly Private Limited	4011335 72.56	4011335 72.56
d. No Shares have been reserved for issue under options and contracts/commitments for the sale of shares/ disinvestment as at the Balance Sheet date.		
e. No calls are unpaid by any Directors and Officers of the Company during the year.		
f. None of the securities were convertible into shares at the end of the reporting period.		
g. None of the shares were forfeited by the Company.		
h. Shareholding of Promoters.		
	31.03.2026	31.03.2025
Sl. No. Shares held by promoters at the end of the year	No. of shares % of total shares %change during the year	No. of shares % of total shares %change during the year
1 Smt. Sarla Surana	1,000 0.02 0.00%	1,000.00 0.02 0.00%
2 Bbigplas Poly Private Limited	4,011,335 72.56 0.00%	4,011,335.00 72.56 0.00%
NOTE 10 : OTHER EQUITY		
A. CAPITAL RESERVE		
As per last Financial Statements	2,000.00	2,000.00
Add: Received during the year	0.00	0.00
A.	2,000.00	2,000.00
B. PROFIT & LOSS ACCOUNT		
As per last Financial Statements	5,627.33	4,753.33
Add: Profit/(Loss) for the Year	599.13	873.99
B.	6,226.46	5,627.33
Total (A+B)	8,226.46	7,627.33
NOTE 11 : OTHER CURRENT LIABILITIES		
Sundry Creditors for Expenses	489.62	513.48
Audit Fees Payable	53.10	53.10
Statutory Liabilities	12.58	16.44
	555.30	583.02
NOTE 12 : PROVISIONS		
Provision for Income Tax	115.25	139.53
	115.25	139.53



KKALPANA PLASTICK LIMITED

NOTE 13: ADDITIONAL REGULATORY INFORMATION

Disclosure of Loans & Advance to Promoters, Directors, KMPs and Related Parties:

Without specifying any terms or period of repayment -

(₹'000)

Type of Borrower	Outstanding amount of Loans & Advances		% to the total Loan & Advances	
	31.03.2026	31.03.2025	31.03.2026	31.03.2025
Promoters	0.00	0.00	0.00%	0.00%
Directors	0.00	0.00	0.00%	0.00%
KMPs	0.00	0.00	0.00%	0.00%
Related Parties	62,038.72	61,593.51	100.00%	100.00%

Ratio Disclosure:

Particulars	31.03.2026	31.03.2025	Numerartor	Denominator	% changes as compares to preceding year
Current Ratio	95.62	87.99	Current Assets	Current Liabilities	8.68%
Debt Equity Ratio	N.A.	N.A.	Long Term Borrowings	Total Equity	N.A.
Debt Service Coverage Ratio	N.A.	N.A.	Earning Available for Debt Services	Interest & Installment of Long Term Loan	N.A.
Return on Equity Ratio	0.94%	1.39%	Profit Attributable to Equity Shareholder	Total Equity	-32.10%
Inventory Turnover Ratio	N.A.	N.A.	Turnover	Average Inventory	N.A.
Trade Receivable Turnover Ratio	N.A.	N.A.	Turnover	Average Trade Receivable	N.A.
Trade Payable Turnover Ratio	N.A.	N.A.	Purchase	Average Trade Payable	N.A.
Net Capital Turnover Ratio	0.076	0.080	Total Income	Total Equity	-4.77%
Net Profit Ratio	12.37%	17.34%	Net Profit After Tax	Total Income	-28.69%
Return on Capital Employed	1.16%	1.42%	Profit Before Tax + Finance Cost	Total Equity + Non-Current Liabilities	-18.18%
Return on Investment	0.94%	1.39%	Net Profit After Tax	Total Equity	-32.10%

Notes:

- 1) Numerartor & Denominator used in computing the ratios of both years have been applied consistently.
- 2) Earning Available for Debt Services = Net Profit (After Tax) + Depreciation + Interest on Long Term Borrowings +/- Non-Operating Expenses/(Income)
- 3) Profit Attributable to Equity Shareholder = Profit After Tax - Preference Dividend (If any)
- 4) Average Inventory = (Opening Inventory + Closing Inventory)/2
- 5) Average Trade Receivable = (Opening Trade Receivable + Closing Trade Receivable)/2
- 6) Average Trade Payable = (Opening Trade Payable + Closing Trade Payable)/2

Explanation for any changes in ratio by more than 25% as compared to preceeding years

1) Return on Equity Ratio	The Return on Equity is 0.94 on 31.03.2026 & 1.39% on 31.03.2025. There is decline in Net Profit during the year ended 31.03.2026 against Net profit during year eneded 31.03.25 resulting Return on Equity Ratio as negative on 31.03.2026.
2) Net Profit Ratio	The Net Profit Ratio is 12.37% on 31.03.2026 & 17.34% on 31.03.2025. There is decline in Net Profit during the year ended 31.03.2026 against Net profit during year eneded 31.03.25 resulting Net Profit Ratio as negative on 31.03.2026.
3) Return on Investment	The Return on Investment is 0.94% on 31.03.2026 & 1.39% on 31.03.2025. There is decline in Net Profit during the year ended 31.03.2026 against Net profit during year eneded 31.03.25 resulting Return on Investment Ratio as negative on 31.03.2026.



NOTES TO FINANCIAL STATEMENTS

	As at 31.03.2026 (₹'000)	As at 31.03.2025 (₹'000)
NOTE 14 : OTHER INCOME		
Interest Received on Loan	4,826.26	4,627.27
Interest received on TDS refundable	17.77	411.66
	4,844.03	5,038.94
NOTE 15 : EMPLOYEE BENEFIT EXPENSES		
Salary	2,249.13	2,377.49
Bonus	142.14	173.21
Leave Encashment	118.14	116.72
Staff Welfare Expenses	51.37	59.81
	2,560.77	2,727.24
NOTE 16 : OTHER EXPENSES		
Auditors Remuneration -		
Audit Fees	53.10	53.10
Electricity Charges	75.85	79.88
Rates & Taxes	406.57	421.77
Legal & Professional Charges	250.31	279.95
Office Rent	120.00	120.00
Postage & Courier Charges	55.02	0.14
Printing & Stationery	174.79	56.87
Share Maintenance Charges	17.11	16.36
Miscellaneous Expenses	391.74	389.19
	1,544.48	1,417.25



KKALPANA PLASTICK LIMITED

NOTES TO THE FINANCIAL STATEMENTS

17 . Disclosure under the Micro, Small and Medium Enterprises Development Act, 2006:

The Company has not received any information from vendors regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosures relating to amounts unpaid as at the year end together with interest paid/payable under this have not been given.

18 . Contingent Liabilities and Commitments (to the extent not provided for)

(i) Contingent Liabilities

Sl. No.	Particulars	2025-26 (₹'000)	2024-25 (₹'000)
a)	Bank Guarantee	0	0

(ii) Commitments

Sl. No.	Particulars	2025-26 (₹'000)	2024-25 (₹'000)
a)	Estimated amount of contracts remaining to be executed on capital account and not provided for - (Advances paid ₹ Nil (P.Y. ₹ Nil))	Nil	Nil
b)	Other Commitments	Nil	Nil

19 . Earnings per share

Sl. No.	Particulars	2025-26 (₹'000)	2024-25 (₹'000)
a)	Net Profit after tax available for equity shareholders (₹'000)	599.13	873.99
b)	Weighted average number of Basic Equity shares of ₹ 10 each outstanding during the year (No. of shares)	5528535	5528535
c)	Weighted average number of Diluted Equity shares of ₹ 10 each outstanding during the year (No. of shares)	5528535	5528535
d)	Basic Earnings per Share (₹) (a/b)	0.11	0.16
e)	Diluted Earnings per Shares (₹) (a/c)	0.11	0.16

20 . CIF value of Imports, Expenditure & Earnings in Foreign Currency

Sl. No.	Particulars	2025-26 (₹'000)	2024-25 (₹'000)
a)	CIF value of imports during the year	Nil	Nil
b)	Expenditure in Foreign Currency	Nil	Nil
c)	Earnings in Foreign Currency	Nil	Nil

21 . Consumption of Raw Materials, Spares & Components

	Consumption of Raw Materials			
	2025-26 (₹'000)	%	2024-25 (₹'000)	%
Imported	Nil	Nil	Nil	Nil
Indigenous	Nil	Nil	Nil	Nil
Total	Nil	Nil	Nil	Nil
	Consumption of Spares & Components			
	2025-26 (₹'000)	%	2024-25 (₹'000)	%
Imported	Nil	Nil	Nil	Nil
Indigenous	Nil	Nil	Nil	Nil
Total	Nil	Nil	Nil	Nil



KKALPANA PLASTICK LIMITED

22 . RELATED PARTY DISCLOSURE AS PER Ind AS - 24

A. List of related parties and relatives with whom transaction taken place:

Name of the Related Parties		Relationship
1	Smt. Ananya Dey	Director
2	Smt. Rashi Nagori Mehta	Independent director
3	Smt. Shampa Paul	Independent director
4	Shri Sajjan Kumar Sharma	Whole Time Directors (KMP)
5	Shri Navdeep Bhansali	Company Secretary & CFO (KMP)
6	Bbigplas Poly Private Limited	Holding Company
7	Plastic Processors and Exporter Private Limited	Enterprise over which KMP exercises significant influence

B. Transaction with Related Parties:

Nature of Transactions		2025-26		2024-25	
		KMP/ Relative of KMP	Associated Entities/ Enterprise over which KMP exercises significant influence	KMP/ Relative of KMP	Associated Entities/ Enterprise over which KMP exercises significant influence
		(₹'000)	(₹'000)	(₹'000)	(₹'000)
Interest on Loans					
1	Plastic Processors and Exporter Private Limited		2,505.46		4,627.27
2	Bbigplas Poly Pvt Ltd		2,320.80		411.66
Rent Paid					
1	Bbigplas Poly Private Limited		120.00		120.00
Loans (Provided)					
1	Plastic Processors and Exporter Private Limited				
- Provided			0.00		0.00
- Realised			61,593.51		3,951.21
2	Bbigplas Poly Private Limited				
- Provided			61,000.00		0.00
- Realised			1,050.00		0.00
Remuneration to KMP					
1	Shri Sajjan Kumar Sharma (Director)		314.00		286.00
2	Shri Navdeep Bhansali (CS & CFO)		540.74		491.65
Balances as at 31 March:					
Loans (Provided)					
1	Plastic Processors and Exporter Private Limited	Note - 1	0.00		61,593.51
2	Bbigplas Poly Private Limited	Note - 1	62,038.72		61,593.51
Security Deposit (Provided)					
1	Bbigplas Poly Private Limited		50.00		50.00

Notes:

- Loans to Plastic Processors and Exporter Pvt. Ltd. being provided @ 8% p.a.
- Loans to Plastic Bbigplas Poly Private Limited being provided @ 8% p.a.

23 . Figures in parenthesis in this Schedule indicates figures for the previous year

24 . Previous Year's figures have been regrouped and/or rearranged wherever necessary.

25 . Trade Payables, Trade Receivables & Advances are subject to confirmation.

For B. Mukherjee & Co.
Chartered Accountants
Firm Registration No.302096F

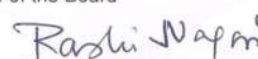
(CA S.K.MUKHERJEE)
Partner
Membership No.006601
UDIN : 26006601QJHIF01194

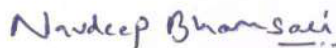


Place: Kolkata
Dated: The 4th day of May, 2026

For and on Behalf of the Board


Sajjan Kumar Sharma
(DIN: 02162166)
Whole Time Director


Rashi Nagori Mehta
(DIN: 09057989)
Director


Navdeep Bhansali
(ACS-60924)
Company Secretary & CFO