Kkalpana Industries (India) Limited

Date: 13th November, 2026

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

Scrip Code: 526409

The Manager
Listing Department
CSE Limited,
7 Lyons Range,
Kolkata – 700 001

Scrip Code: 21028

Sub: Outcome of 04th of 2026-27 Board Meeting
Ref: Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sirs,

As informed to you earlier vide our letter dated 02nd November, 2026, the 04th of 2026-27 meeting of the Board of Directors of the Company was held on Friday, the 13th day of November, 2026, commenced at 03:30 P.M. and concluded at 05:30 P.M. In this meeting, the Board had amongst other matters considered, approved and taken on record the following:

- Statement of Un-Audited Financial Results for the 02nd quarter and half year ended 30th September, 2026.
- Auditor's Limited Review Report on Un-Audited Financial Results for the 02nd quarter ended 30th September, 2026.

A copy of Statement of Un-Audited Financial Results along with Auditor's Limited Review Report thereon for the 02nd quarter and half year ended 30th September, 2026, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, is enclosed herewith for your record and reference.

The said results will be duly published in the newspaper as required by Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and will be uploaded on the website of the company at www.kkalpanagroup.com.

Kindly take the aforesaid information on record and oblige.

Thanking you,

Yours faithfully,

For Kkalpana Industries (India) Limited

Deepika Bhutra

Digitally signed by Deepika Bhutra
Date: 2026.11.13 17:39:24 +05'30'

Deepika Bhutra (FCS: 13870)
Company Secretary & Compliance Officer

Kkalpana Industries (India) Limited

KKALPANA INDUSTRIES (INDIA) LTD.

Statement showing Unaudited Financial Results for the Quarter and half year ended ended 30th September 2026

(Rs. In Lacs)

S. No	Pariculars	Quarter Ended			Half year ended		Year Ended
		30.09.26 (Unaudited)	30.06.26 (Unaudited)	30.09.25 (Unaudited)	30.09.26 (Unaudited)	30.09.25 (Unaudited)	31.03.26 (Audited)
	Income						
1	Revenue from Operations	386.86	406.50	725.22	793.36	1,666.89	3,735.54
2	Other Income	190.46	148.18	547.23	338.64	859.74	1,098.13
3	**Total Income (1+2)**	**577.32**	**554.68**	**1,272.45**	**1,132.00**	**2,526.63**	**4,833.67**
4	**Expenses**						
	a. Cost of Materials Consumed	299.30	289.10	794.51	588.40	1,684.89	2,793.17
	b. Changes in Inventories of Finished Goods	5.89	22.83	(166.94)	28.72	(291.81)	265.71
	c. Employee benefit expenses	79.18	78.32	151.13	157.50	284.84	515.51
	d. Finance costs	10.00	6.95	11.35	16.95	48.65	62.24
	e. Depreciation and amortisation expenses	55.98	56.01	57.71	111.99	126.25	238.55
	f. Other expenses	125.40	98.93	421.95	224.33	660.84	917.03
	Total Expenses	**575.75**	**552.14**	**1,269.71**	**1,127.89**	**2,513.66**	**4,792.21**
5	**Profit/(loss) before exceptional and Extra ordinary items and tax (3-4)**	**1.57**	**2.54**	**2.74**	**4.11**	**12.97**	**41.47**
6	Exceptional Items	-	-	-	-	-	-
7	**Profit/(loss) before Extra ordinary items and tax (5+6)**	**1.57**	**2.54**	**2.74**	**4.11**	**12.97**	**41.47**
8	Extraordinary Items	-	-	-	-	-	-
9	**Profit/(loss) before tax (7+8)**	**1.57**	**2.54**	**2.74**	**4.11**	**12.97**	**41.47**
10	Tax expenses						
	a. Current Tax		-	(1.18)	-	0.11	1.47
	b. Deffered tax	0.24	0.55	0.51	0.79	3.97	10.19
	c. Tax for earlier years		-	(65.90)	-	(65.90)	(49.58)
11	**Profit/(loss) for the period (9-10)**	**1.33**	**1.99**	**69.31**	**3.32**	**74.79**	**79.39**
12	Other comprehensive Income						
	A (i) Items that will not be reclassified to Profit or Loss	-	-	-			7.24
	(ii) Income tax relating to items that will not be reclassified to Profit or Loss	-	-	-			(1.82)
	B (i) Items that will be reclassified to Profit or Loss	-	-	-			-
	(ii) Income tax relating to items that will be reclassified to Profit or Loss		-	-			-
	Other comprehensive Income	-		-			5.42
13	**Total Comprehensive Income for the period (11+12)**	**1.33**	**1.99**	**69.31**	**3.32**	**74.79**	**84.81**
14	Earning per equity share (not annualised)						
	- Basic	0.001	0.002	0.07	0.004	0.08	0.08
	- Diluted	0.001	0.002	0.07	0.004	0.08	0.08
15	Paid up equity share capital (Face value per share of Rs. 2/-each)	1,881.46	1,881.46	1,881.46	1,881.46	1,881.46	1,881.46

Kkalpana Industries (India) Limited 24 Parganas (S) 743503

Regd. Office : Bhasa, No.14, P.O. & P.S. Bishnupur, Diamond Harbour Road, 24 Parganas (S) - 743503, West Bengal
Tel. : +91-33-4064 7843, E-mail : kolkata@kkalpana.co.in, www.kkalpanagroup.com
CIN : L19202WB1985PLC039431

Kkalpana Industries (India) Limited

Notes:

1 The Financial Results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard – 34 ("Interim Financial Reporting") notified u/s 133 of the Companies Act, 2013. The above results, for the quarter and half year ended 30th September, 2026, have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on 13th November, 2026. A Limited Review of these financial results has been carried out by the Statutory Auditors, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 .

2 The company is engaged primarily in the business of reprocessed plastic compounds which constitute single reporting segment. Accordingly, the company is a single segment company in accordance with "Indian Accounting Standards 108 Operating Segment".

3 The Company does not have any subsidiary/ Associate/ Joint venture entity(ies) for the quarter ended 30th September, 2026.

4 The above quarter and half year end financial results are available on the company's website at www.kkalpanagroup.com and also on the website of the BSE Limited i.e www.bseindia.com and The Calcutta Stock Exchange i.e www.cse-india.com.

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

Place : Kolkata
Date: 13th November, 2026

Kkalpana Industries (India) Limited 24 Parganas (S) 743503

For Kkalpana Industries (India) Ltd

Dr. P. R. Mukherjee (DIN: 00240758)
Whole - time Director

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Kkalpana Industries (India) Limited

Kkalpana Industries(India) Limited
CIN : L19202WB1985PLC039431
Statement of Assets & Liabilities

(Rs in Lacs)

Particulars	STANDALONE	
	As at 30-09-2026 (Unaudited)	As at 31-03-2026 (Audited)
ASSETS		
1. Non-current assets		
Property, Plant and Equipment	2,305.67	2,398.17
Capital Work-in progress	31.21	29.83
Investment Property	1,281.68	1,281.68
Intangible assets	0.02	0.02
Right of Use - Lease	34.07	79.24
Financial Assets		
- Other Financial Assets	0.65	2.00
Total Non-Current Assets	**3,653.30**	**3,790.94**
Current Assets		
Inventories	225.73	252.90
Financial Assets		
- Investments	48.80	47.45
- Trade receivables	405.73	536.65
- Cash and Bank Balances	169.54	662.86
Other Financial Assets	54.21	257.59
Current Tax Assets (Net)	32.12	89.58
Other Current Assets	548.84	625.13
Total Current Assets	**1,484.97**	**2,472.16**
Total Assets	**5,138.27**	**6,263.10**
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	1,881.46	1,881.46
Other Equity	1,866.09	1,862.77
Total Equity	**3,747.55**	**3,744.23**
LIABILITIES		
Non-current liabilities		
Financial Liabilities		
Provisions	11.99	11.99
Deferred tax liabilities (Net)	170.90	170.11
Total Non Current Liabilities	**182.89**	**182.10**
Current liabilities		
Financial Liabilities		
- Finance Lease Liability	28.77	68.37

Kkalpana Industries (India) Limited
24 Parganas (S)
743503

Kkalpana Industries (India) Limited

- Trade payables		
- Micro & Small Enterprises	18.68	10.57
- Others	67.25	27.34
- Other Financial Liabilities	1,065.41	2,200.86
Other current liabilities	18.66	13.36
Provisions	9.06	16.27
Total Current Liabilities	**1,207.83**	**2,336.77**
Total Liabilities	**1,390.72**	**2,518.87**
Total Equity and Liabilities	**5,138.27**	**6,263.10**

Place : Kolkata

Date: 13th November, 2026

Kkalpana Industries (India) Limited 24 Parganas (S) 743503

For Kkalpana Industries (India) Ltd

Dr. P. R. Mukherjee (DIN: 00240758)

Whole - time Director

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Kkalpana Industries (India) Limited

KKALPANA INDUSTRIES (INDIA) LIMITED

STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30TH SEPTEMBER, 2026

(Rs. In Lacs)

Particulars	STANDALONE			
	Half Year ended 30th September 2026		Year ended 31st March, 2026	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Profit before tax from continuing operations		**4.11**		41.47
Adjustment for:				
Depreciation & amortization expense	111.99		238.55	
Loss/(Profit) on sale of Property, Plant and Equipment	(54.24)		2.16	
Loss/(Profit) on sale of shares	(1.35)		(7.05)	
Unwinding of Interest on security deposit	-		(6.65)	
Finance cost	16.95		62.24	
Interest income	(8.47)		(18.50)	
Other comprehensive income	-		7.24	
Liability no longer required/written back	(71.89)		-	
Bad debts written off	-		44.54	
		(7.01)		322.53
Operating profit before Working Capital changes		**(2.90)**		364.00
Adjustments for Working Capital changes				
Decrease/(increase) in non current financial assets				
Other financial assets	1.35		44.00	
Decrease/(increase) in other non current assets	-		4.64	
Decrease/(increase) in inventories	27.16		1,305.56	
Decrease/(increase) in current financial assets				
Trade receivables	130.91		12.60	
Other financial assets	195.43		0.07	
Decrease/(increase) in other current assets	76.29		(258.58)	
Increase/(decrease) in non current provisions	-		(10.99)	
Increase/(decrease) in current financial liabilities				
Trade payables	119.91		(16.58)	
Other financial liabilities	(1,135.44)		2,119.36	
Increase/(decrease) in other current liabilities	5.30		(576.15)	
Increase/(decrease) in short term provisions	(7.21)		(2.88)	
		(586.30)		2,621.05
Cash generated from operations		**(589.20)**		2,985.05
(Tax paid) / refund received (net)		**57.46**		254.96
Net cash from operating activities		**(531.74)**		3,240.01

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Kkalpana Industries (India) Limited

B. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Property, Plant and Equipment, CWIP and Intangible assets	(1.95)		(68.94)	
Sale proceeds of Property, Plant and Equipment	80.49		30.57	
Interest receipt on investments	16.42		5.36	
Increase in investment in Term deposit	-		50.00	
Purchase of investments	-		(594.00)	
Sale of Investment	-		553.60	
Net cash generated from/ (used in) from investing activities		**94.96**		(23.41)
C. CASHFLOW FROM FINANCING ACTIVITIES				
Increase/ (decrease) from long term borrowings	-		(2,500.00)	
Payment of Lease Liability	(53.52)		(107.03)	
Finance cost	(3.03)		(38.57)	
Net cash generated from/ (used in) from financing activities		**(56.55)**		(2,645.60)
Net changes in Cash and Bank balances		**(493.33)**		571.01
Net Increase / (-) Decrease in Cash and Bank balances				
Balance at the end of the year		**169.54**		662.86
Balance at the beginning of the year		**662.86**		91.85
Net changes in Cash and Bank balances		**(493.33)**		571.01

Place: Kolkata
Date: 13th November 2026

Kkalpana Industries (India) Limited 24 Parganas (S) 743503

For Kkalpana Industries (India) Limited

Dr. P. R. Mukherjee (DIN: 00240758)
Whole - time Director

B CHAKRABARTI & ASSOCIATES
CHARTERED ACCOUNTANTS
INDIA
77A, MOTILAL NEHRU ROAD,
KOLKATA – 700029
MOB.NO.: 9433314345
E-mail: bchakrabartiandassociates1988@gmail.com

Limited Review Report on Unaudited Financial Results of Kkalpana Industries (India) Limited for the quarter and half year ended 30th September, 2026, pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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

1. We have reviewed the accompanying statement of unaudited financial results of M/s. Kkalpana Industries (India) Limited ("the Company") for the quarter and half year ended 30th September, 2026 ('the Statement'), attached herewith. The statement is being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulation"), as amended.

2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on 13th November, 2026, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial results based on our review.

3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Statutory Auditor of the Entity," issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted, as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other recognized accounting principles, practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

For B Chakravarti & Associates,
Chartered Accountants
Firm Registration No: 305048E

Dipankar Chakravarti
(Partner)
Membership No: 053402
UDIN: 26053402RWUFPR2209

B. Chakrabarti & Associates Kolkata Chartered Accountants

Place :- Kolkata

Date:- 13th Day of November, 2026