

Kkalpana Plastick Ltd.

Date: 20th May, 2022

To, The Manager, Listing Department, Bombay Stock Exchange Limited (Designated Stock Exchange), PJ Towers, Dalal Street, Mumbai - 400 001.

Fax: 022 - 2272 3121/2037/39/41/61/1072

Sub: Outcome of (2nd of 2022-23) Board Meeting. Ref: Regulation 30 & 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir(s),

As informed to you earlier vide our letter dated 10th May, 2022, the (2nd of 2022-23) meeting of the Board of Directors of the Company was held on Friday, the 20th day of May, 2022, commenced at 01:00 P.M. and concluded at 02:00 P.M. In this meeting, the Board has amongst other matters considered, approved and taken on record the following:

- Statement of Audited Results for the year ended on 31st March, 2022.
- Auditor's Report on Financial Results for the year ended on 31st March, 2022.
- Declaration in respect of unmodified report on Financial Results for the year ended on 31st March, 2022.
- The company has not recommended any dividend for the financial year ended 31st March, 2022.
- Re-appointment of M/s B.K.Barik and Associates (Membership No. FCS: 5696, COP 3897) as Secretarial Auditor of the Company.
- Re-appointment of M/s P.R.Shukla & Associates (Firm Registration No. 327763E), as Internal Auditor of the Company.

A copy of Statement of Audited Results along with Auditor's Report and Declaration in respect of audit reports with unmodified opinion on Financial Results for the year ended on 31st March, 2022, as required by 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 (www.kkalpanaplastick.com).

Kindly take the aforesaid information on record and oblige.

Thanking You,

Yours faithfully,

For Kkalpana Plastick Limited

Navdeep Bhansain Navdeep Bhansali (Membership No. ACS 60924)

Company Secretary



CC:

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

2. The Delhi Stock Exchange Limited, 3/1 Asaf Ali Road, DSE House, New Delhi - 110 002.

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



Kkalpana Plastick Ltd. KKALPANA PLASTICK LIMITED 2, Dr. U.N.Brahmachari State 2. Dr. U.N.Brahmachari State KKALPANA PLASTICK LIMITED

Regd Office: 12, Dr. U.N.Brahmachari Street, 5th Floor, Flat No. 5F, Kolkata - 700 017 Telephone: 91-033-4003 0674

E-Mail: kolkata@kkalpanaplastick.co.in Website: www.kkalpanaplastick.com CIN: L25200WB1989PLC047702

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE 4TH QUARTER & YEAR ENDED MARCH 31, 2022

(Rs. In Lacs, except per share data)

	PART - I			(Rs. In Lacs, except per share data)			
	Particulars	Quarter ended 31.03.2022	Quarter ended 31.12.2021	Quarter ended 31.03.2021	Year ended 31.03.2022	Year ended 31.03.2021	
	N.	Audited	Unaudited	Audited	Audited	Audited	
4	Revenue from operations		0.00	0.00	0.00	0.00	
	Other Income		8.77	13.83	46.12	48.71	
	Total Revenue (1+2)	0.00	8.77	13.83	46.12	48.71	
	Expenses:	0.00					
	Cost of materials consumed		0.00	0.00	0.00	0.00	
	Purchases of Stock in trade		0.00	0.00	0.00	0.00	
	Changes in inventories of finished goodsWork in progress and Stock in		0.00	0.00	0.00	0.00	
	Progress Employee Benefits Expense		4.89	4.84	22.78	19.71	
_	Finance Costs		0.00	0.00	0.00	0.00	
	Depreciation and amortisation		0.05	0.13	0.67	0.18	
	Other Expenses		2.04	5.62	27.80	14.98	
	Total Expenses	0.00	6.98	10.59	51.25	34.87	
5	Profit before Exceptional and Extraordinary Items and Tax (3-4)	0.00	1.79	3.24	(5.13)	13.84	
6	Exceptional Items	0.00	0.00	0.00	0.00	0.00	
7	Profit before Extraordinary Items and Tax (5-6)	0.00	1.79	3.24	(5.13)	13.84	
	Extraordinary Items	0.00	0.00	0.00	0.00	0.00	
	Profit Before Tax (7-8)	0.00	1.79	3.24	(5.13)	13.84	
	Tax expenses						
	Current Tax	0.00	0.00	3.41	0.66	3.41	
	Deferred Tax	0.00	0.00	0.03	(0.07)	0.03	
11	Profit/ (Loss) for the period (9-10)	0.00	1.79	(0.20)	(5.72)	10.40	
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	55000000	8098	100000000	120022		
	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)	_	1.79	(0.20)	(5.72)	10.40	
14	Earnings per equity share (of Rs. 10/-						
	Basic		0.03	(0.00)	(0.10)	0.19	
-	Diluted			1	-		
_		-	0.03	(0.00)	(0.10)	0.19	
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				119.08	124.79	

For Kkalpana Plastick Limited



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

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



- The above Audited Financial Results for the 4th quarter and year ended on 31st March, 2022 have been reviewed by the Audit Committee and have also been approved by the Board of Directors at their respective meetings held on 20th May, 2022.
- As per Ind As 115, Revenue from Contracts with customers is mandatory for reporting period beginning on or after April 1, 2018, which replaces existing revenue recognition requirements.
- The company is engaged primarily in the business of plastic modules which constitute a single reporting segment. Accordingly, the company is a single segment company in accordance with Indian Accounting Standard 108 " Operating Segment".
- The figures for the corressponding previous has been regrouped/re-classified wherever necessary, to conform to the current period figures.
- The results will be uploaded and available for viewing on the Company's website at www.kkalpanaplastick.com and on the website of Bombay Stock Exchange Limited, Calcutta Stock Exchange Limited and Delhi Stock Exchange Limited.

For Kkalpana Plastick Limited

Place: Kolkata Date: 20th May, 2022



Sajjan Kumar Sharma (DIN: 02162166)

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



	PARTICULARS	As at 31.03.2022 (Audited)	As on 31.03.2021 (Audited)
A 1	ASSETS		
	Non Current Assets		
	a. Property, Plant & Equipment	0.40	1.07
	b. Capital Work-in-progress		
	c. Other Intangible Assets	-	
	d, Financial Assets		
	i. Investments	52.82	51.88
	ii. Trade Receivables	-	
	iii. Loans and deposits	0.52	63.63
Т	e. Other non-financial assets	0.05	
	Total Non current assets	53.79	116.58
2	Current Assets		
	a. Inventories	1.29	1.29
	b. Financial Assets		
	i. Investments		
	ii. Trade Receivables		
	iii. Cash and Cash equivalents	8.18	12.49
	iv. Bank balances other than (iii) above	•	•
	v. Loans and deposits	595.02	535.01
	vi. Other financial assets	0.44	0.88
	c. Other Current Assets	19.95	18.85
	Total current assets	624.88	568.52
	TOTAL ASSETS	678.67	685.10
В	EQUITY AND LIABILITIES		
	Equity		
	Equity Share Capital	552.85	552.85
	Other Equity	119.08	124.80
	Total Equity	671.93	677.65
1	Non current Liabilities		
	a. Financial Liabilities		
	i. Borowings		
	ii. Trade Payables		
	iii. Other financial liabilities	-	
	b. Provisions	-	-
	c. Deferred Tax Liabilities (Net)	-	
	Total - Non Current Liablities		
2	Current liabilities		
	a. Financial Liabilities		
	i. Borowings	-	
	ii. Trade Payables	-	
	iii. Other financial liabilities	-	
	b. Other Current Liabilities	6.08	4.04
	c. Provisions	0.66	3.41
	Total - Current Liablities	6.74	7.45
	TOTAL - EQUITY AND LIABILITIES	678.67	685.10

Place: Kolkata Date: 20th May, 2022



For Kkalpana Plastick Limited

Sajjan Kumar Sharma (DIN: 02162166) Director

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

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



Cash Flow Statement For The Year Ended 31st March, 2022

	Particulars	As at 31.03.2022		As at 31.03.2021	
		(Rs)	(Rs)	(Rs)	(Rs)
A.	CASH FLOW FROM OPERATING ACTIVITIES				
	Net Profit/(Loss) before Tax		-5,12,744.14		13,83,244.90
	Adjustments for:				
	Depreciation	67,429.50		18,396.00	
	Loss/(Profit) on Fair valuation of Investments	(94,000.00)		(51,200.00)	
	Interest Income	(45,18,386.00)	(45,44,956.50)	(48,19,616.00)	(48,52,420.00)
	Operating Profit before Working Capital Changes		(50,57,700.64)		(34,69,175.10)
	Adjustments for Increase/Decrease in:				
	Other Currents Assets	(1,10,475.00)		(1,10,267.56)	
	Curent Financial Assets-Others	44,000.00		(61,000.00)	
	Curent Financial Assets-Loans	(60,01,260.78)		(23,07,200.22)	
	Other Non-Curent Financial Assets	63,10,896.77	1	26,74,641.91	
	Other Currents Liabilities	2,05,518.00	4,48,678.99	(4,14,812.20)	(2,18,638.07)
	CASH GENERATED FROM OPERATIONS		(46,09,021.65)		(36,87,813.17)
60	Less : Income Tax paid		3,40,662.00	-	3,88,730.00
	NET CASH FROM OPERATING ACTIVITIES		(49,49,683.65)		(40,76,543.17)
В.	CASH FLOW FROM INVESTING ACTIVITIES				
	Sale/(Purchase) of Fixed Assets (NET)		0.00		-1,16,136.00
	Interest Income		45,18,386.00		48,19,616.00
	NET CASH USED IN INVESTING ACTIVITIES		45,18,386.00		47,03,480.00
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		(4,31,297.65)		6,26,936.83
CAS	H AND CASH EQUIVALENTS - AT THE BEGINING OF THE YEAR		12,48,693.55		4,76,966.72
CAS	H AND CASH EQUIVALENTS - AT THE END OF THE YEAR		8,17,395.90		12,48,693.55

Place: Kolkata Date: 20th May, 2022

For Kkalpana Plastick Limited

Sajjan Kumar Sharma (DIN: 02162166)

Director



B.K. Sharma & Associates

Chartered Accountants

10, Clive Row, 1st Floor Kolkata – 700 001 (Ph.) 4601-0890 & 9681325300 E-mail: ca.bksassociates@gmail.com

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, 2022 and the year to date results for the period 1st April, 2021 to 31st March, 2022 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, 2022 as well as the year to date results for the period from 1st April, 2021 to 31st March, 2022.

For B.K.SHARMA & ASSOCIATES

Chartered Accountants (Firm Regn. No.323388E)

Bushalina

(CA B.K.SHARMA)

Proprietor

Membership Number 055602

UDIN: 22055 602 AJHGEL7911

Place: Kolkata

Date: The 20th day of May, 2022



B.K. Sharma & Associates

Chartered Accountants

10, Clive Row, 1st Floor Kolkata – 700 001 (Ph) 4601-0890 & 9831161660 E-mail: ca.bksassociates@gmail.com

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 2022, 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, 2022, 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.

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:

- a) 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.
- b) 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.
- c) 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.
- d) 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.
- e) On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) 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".

- g) 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 disclosed the impact of pending litigations on its financial position in its financial statements Refer Note 25 to the financial statements.
 - b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses
 - c. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - e. i) The management has represented that, to the best of it's 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 it's 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.
 - f. No dividend has been declared or paid during the year by the company.

For B.K.SHARMA & ASSOCIATES

Chartered Accountants (Firm Regn. No.323388E)

Susharma

(CA B.K.SHARMA)

Proprietor

Membership Number 055602

UDIN: 22055602 AJHGEL7911



Place: Kolkata

Date: The 20th day of May, 2022



Date: 20th May, 2022

To, The Manager, Listing Department, Bombay Stock Exchange Limited (Designated Stock Exchange), PJ Towers, Dalal Street, Mumbai - 400 001

Fax: 022 - 2272 3121/2037/39/41/61/1072

DECLARATION

Ref: Regulation 33(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 -Declaration in respect of Audit Reports with unmodified opinion for the financial year ended 31st March, 2022.

Dear Sir(s)

Pursuant to SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016; we hereby declare that the Statutory Auditors of the Company, M/s. B.K. Sharma & Associates (Firm Registration No. 323388E), Chartered Accountants, Kolkata have issued an Audit Report with unmodified opinion on the Annual Standalone Audited Financial Statements for the financial year ended 31st March, 2022.

Thanking You,

Yours faithfully,

For Kkalpana Plastick Limited

Sajjan Kumar Sharma (DIN: 02162166)

Whole-Time Director

CC:

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

2. The Delhi Stock Exchange Limited, 3/1 Asaf Ali Road, DSE House, New Delhi - 110 002.