

A low-angle, upward-looking photograph of several tall skyscrapers with glass facades, reaching towards a bright, hazy sky. The perspective creates a sense of height and architectural grandeur.

***KALPATARU ENGINEERING
LTD***

45th ANNUAL REPORT 2025-26



<i>SR.NO.</i>	<i>PARTICULARS</i>
1.	Company's Information
2.	Notice & Venue of AGM
3.	Directors Report
4.	MR-3 Secretarial Audit Report
5.	Corporate Governance Report
6.	Management Discussion Analysis Report
7.	Auditors Report
8.	Balance Sheet
9.	Profit & loss Account
10.	Notes
11.	Cash Flow Statement
12.	Proxy Form, Attendance slip & Polling Paper

<i>45th ANNUAL GENERAL MEETING</i>	
DAY	SATURDAY
DATE	19 th SEPTEMBER, 2026
TIME	01:30 P.M.
VENUE	18, Rabindra Sarani Poddar Court, Gate No. 4, 4th Floor, Room No. 4 Kolkata-700001, WB 700001

CIN: L27104WB1980PLC033133

REGISTERED OFFICE: 18 RABINDRA SARANI, PODDAR COURT GATE NO.4, 4TH FLOOR, ROOM NO.4 KOLKATA -700001.

CORPORATE INFORMATION

BOARD OF DIRECTORS

CHANDAN SHAW - EXECUTIVE DIRECTOR

SAILEN ROY - EXECUTIVE DIRECTOR/ MANAGING DIRECTOR

GUDDI SONI – NON – EXECUTIVE INDEPENDENT DIRECTOR

ANIL SHAW - NON – EXECUTIVE INDEPENDENT DIRECTOR

SHYAMALI SINGH – NON- EXECUTIVE INDEPENDENT DIRECTOR

KEY- MANAGERIAL PERSONNEL

CHANDAN SHAW CFO

MUKESH AGARWAL COMPANY SECRETARY – Resignation w.e.f 24.04.2026

STATUTORY AUDITOR

M/s O P KHAJANCHI & CO.

Chartered Accountant

Om Prakash Khajanchi

(Proprietorship)

Firm Registration No. 330280E

REGISTRAR & TRANSFER AGENT

NICHE TECHNOLOGIES PVT. LTD

3A, Auckland Place, 7th Floor,

Room No. 7A & 7B, Kolkata-700017

Tel.No. (033) 2280 6616/6617/6618

Fax: (033) 2280 6619

Email: nichetechpl@nichetechpl.com

LISTED

The Calcutta Stock Exchange (CSE)

WEBSITE

www.kalpataruengineering.co.in

ISIN

INE484L01015

COMMITTEES

AUDIT COMMITTEE

Mrs. GUDDI SONI - Chairman

Mr.. ANIL SHAW - Member

Mr. CHANDAN SHAW - Member

NOMINATION & REMUNERATION COMMITTEE

Mrs. GUDDI SONI - Chairman

Mr. ANIL SHAW - Member

Mr. SHYAMALI SINGH - Member

STAKEHOLDER RELATIONSHIP COMMITTEE

Mrs. GUDDI SONI - Chairman

Mr. ANIL SHAW - Member

Mr. CHANDAN SHAW - Member

KALPATARU ENGINEERING LIMITED

CIN: L27104WB1980PLC033133

**Regd. Off.: - 18 RABINDRA SARANI, PODDAR COURT GATE NO.4,
4TH FLOOR, ROOM NO.4 KOLKATA -700001**

Tel. No.: 88204 58360

Website: www.kalpataruengineering.co.in; E-mail: kalpataruengg ltd@gmail.com

NOTICE

Notice is hereby given that the 45th Annual General Meeting of the members of the Company will be held on Saturday, the 19th day of September, 2026 at 1:30 PM at 18 Rabindra Sarani, Poddar Court Gate No.4, 4th Floor, Room No.4 Kolkata -700001 to transact with or without modification(s), as may be permissible, the following businesses:

ORDINARY BUSINESS

1. To receive, consider and adopt the Audited Financial Statements of the Company for the Financial Year ended 31st March, 2025 together with the Report of the Director's and Auditor's thereon.
2. To appoint a director in place of Chandan Shaw (DIN: 08943210), who retires by rotation and being eligible, offers himself for re-appointment.

Date: 21.08.2026

Place: Kolkata

By Order of the Board

For Kalpataru Engineering Ltd

Sd/-

Sailen Roy

Managing Director

DIN No. 09673558

NOTES:

1. A member entitled to attend and vote is entitled to appoint a proxy to attend and, on a poll, to vote instead of himself. Such a proxy need not be a member of the company. The instrument appointing proxy should however be deposited at registered office of the company not less than 48 hours before commencement of the meeting.
2. Proxies, in order to be valid and effective, must be delivered at the registered/ corporate office of the company not later than forty-eight hours before the commencement of the meeting.
3. Pursuant to provisions of Section 105 of the Companies Act, 2013, read with the applicable rules thereon, a person can act as a proxy on behalf of members not exceeding fifty and holding in the aggregate not more than ten percent of the total share capital of the Company carrying voting rights, may appoint a single person as proxy, who shall not act as a proxy for any other member.

4. Corporate members intending to send their authorized representatives to attend the meeting are requested to send the Company, a certified copy of the Board resolution authorizing their representative to attend and vote on their behalf at the meeting.
5. Only bonafide members of the Company whose names appear on the Register of Members/Proxy holders, in possession of valid attendance slips duly filled and signed will be permitted to attend the meeting. The Company reserves its right to take all steps as may be deemed necessary to restrict non-members from attending the meeting.
6. In case of joint holders attending the meeting, only such joint holder who is higher in the order of names will be entitled to vote.
7. The Register of Member and Share Transfer Register of the company will remain closed from 13th day of September, 2026 to 19th day of September, 2026 (both days inclusive).
8. Members holding shares in physical form are requested to intimate any change of address and/or bank mandate to Registrar and Share Transfer Agent, i.e., **M/s. Niche Technologies Private Limited** or the Secretarial Department of the Company immediately.
9. Members holding shares in single name and physical form are advised to make nomination in respect of their shareholding in the Company. The Nomination **Form SH 13** prescribed by the Government can be obtained from **M/s. Niche Technologies Private Limited or the Secretarial Department of the Company** at its Registered Office.
10. Pursuant to Section 101 and Section 136 of the Companies Act, 2013 read with relevant Companies (Management and Administration Rules), 2014, companies can serve Annual Reports and other communications through electronic mode to those members who have registered their e-mail address either with the Company or with the Depository. Members who have not registered their e-mail address with the Company are requested to submit their request with their valid e-mail address to M/s. Niche Technologies Private Limited. Members holding shares in demat form are requested to register/ update their e-mail address with their Depository Participant(s) directly. Members of the Company, who have registered their email-address, are entitled to receive such communication in physical form upon request.
11. Explanatory Statement pursuant to section 102 of the Companies Act, 2013, relating to the Special Business to be transacted at the Meeting has been attached with this report if required.
12. All documents referred to in the accompanying Notice and the Explanatory Statement shall be open for inspection at the registered office of the Company during business hours except on holidays, up to and including the date of the Annual General Meeting of the Company.

13. Voting through electronic means

Pursuant to Section 108 of the Companies Act, 2013, read with the relevant Rules of the Act, the Company is pleased to provide the facility to Members to exercise their right to vote by electronic means. The Members, whose names appear in the Register of Members / list of Beneficial Owners as on **12.09.2026**, i.e. the date prior to the commencement of book closure date are entitled to vote on the Resolutions set forth in this Notice. The remote e-voting period will commence at **9.00 a.m. on Wednesday, 16th of September, 2026 and will end at 5.00 p.m. on Friday, 18th September, 2026**. The facility for voting through electronic voting system ('Insta Poll')

shall be made available at the meeting and the members attending the meeting who have not cast their vote by remote e-voting shall be able to vote at the meeting through 'Insta Poll'. The Company has appointed **Mr. Akhil Agarwal, Practicing Company Secretary (A35073)**, to act as the Scrutinizer, to scrutinize the Insta Poll and remote e-voting process in a fair and transparent manner. The Members desiring to vote through remote e-voting refer to the detailed procedure given hereinafter.

The Instructions Of Shareholders For Remote-Voting And E-Voting During AGM And Joining Meeting Through Vc/Oavm Are As Under:

- (i) The voting period begins on 9.00 a.m. on Wednesday, 16th of September, 2026 and will end at 5.00 p.m. on Friday, 18th September, 2026. During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date 12th September, 2026 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.
- (ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.
- (iii) Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2021/242 dated 09.12.2021, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

- (iv) In terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2021/242 dated December 9, 2021 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to above said SEBI Circular, Login method for e-Voting and joining virtual meetings for Individual shareholders holding securities in Demat mode is given below:

Type of shareholders	Login Method
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Individual Shareholders holding securities in Demat mode with CDSL	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest are https://web.cdslindia.com/myeasi/home/login or visit www.cdslindia.com and click on Login icon and select New System Myeasi. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the e-voting is in progress as per the information provided by company. On clicking the e-voting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers i.e. CDSL/NSDL/NICHE, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the e-voting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with NSDL	1) <i>If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.</i> 2) <i>If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS" "Portal" or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp</i>

	3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting
Individual Shareholders (holding securities in demat mode) login through their Depository Participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at 022-23058738 and 22-23058542-43.
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 1800 1020 990 and 1800 22 44 30

(v) Login method for e-Voting and joining virtual meeting for shareholders other than individual shareholders holding in Demat form & physical shareholders.

1) The shareholders should log on to the e-voting website www.evotingindia.com.

2) Click on “Shareholders” module.

3) Now enter your User ID

- a. For CDSL: 16 digits beneficiary ID,
- b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
- c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.

4) Next enter the Image Verification as displayed and Click on Login.

5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.

6) If you are a first-time user follow the steps given below:

	For Shareholders holding shares in Demat Form other than individual and Physical Form
PAN	Enter your 10-digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details OR Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field as mentioned in instruction (v).

(vi) After entering these details appropriately, click on "SUBMIT" tab.

(vii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

(viii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

- (ix) Click on the EVSN for the relevant Kalpataru Engineering Limited on which you choose to vote.
- (x) On the voting page, you will see “RESOLUTION DESCRIPTION” and against the same the option “YES/NO” for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.
- (xi) Click on the “RESOLUTIONS FILE LINK” if you wish to view the entire Resolution details.
- (xii) After selecting the resolution, you have decided to vote on, click on “SUBMIT”. A confirmation box will be displayed. If you wish to confirm your vote, click on “OK”, else to change your vote, click on “CANCEL” and accordingly modify your vote.
- (xiii) Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.
- (xiv) You can also take a print of the votes cast by clicking on “Click here to print” option on the Voting page.
- (xv) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.
- (xvi) Facility for Non – Individual Shareholders and Custodians –Remote Voting
- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the “Corporates” module.
 - A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
 - After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
 - The list of accounts linked in the login should be mailed to helpdesk.evoting@cdslindia.com and on approval of the accounts they would be able to cast their vote.
 - A scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
14. Alternatively Non Individual shareholders are required to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; **kalpataruengglt@gmail.com** (designated email address by company) , if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same

***By Order of the Board
For Kalpataru Engineering Ltd***

Sd/-

**Place: Kolkata
Date:21.08.2026**

**Sailen Roy
Managing Director
DIN No. 09673558**

DIRECTOR'S REPORT

To,

The Members,

Your directors have pleasure in presenting their Annual Report on the business and operations of the Company and the Audited Statements of accounts for the Financial Year ended March 31, 2026.

1. Financial performance of the Company

Particulars	Amount (Rs.) in lacs	
	2025-26	2024-25
Total Income	252.15	476.60
Total Expenditure	237.82	456.06
Profit before exceptional items	14.33	20.54
Less : Exceptional Items	-	-
Profit before Tax	14.33	20.54
Less : Current Tax	3.73	5.34
Add/(Less): Deferred Tax Assets/(Liability)	-	-
Net Profit after tax	10.60	15.20

2. EVENTS SUBSEQUENT TO THE DATE OF FINANCIAL STATEMENTS:

The Company has earned profit after tax of Rs. 10.60 lacs during the current financial year Profit before tax is Rs. 14.33 Lacs.

3. DIVIDEND

No Dividend was declared during the Financial Year 2025-26.

4. CHANGE IN THE NATURE OF BUSINESS, IF ANY

There were no changes in the nature of business of the company during the year.

5. CHANGE IN SHARE CAPITAL

The Paid-Up Equity Share Capital of the Company as at 31st March, 2026 stood at 18,213,400. During the year under review, the Company has not issued any further shares.

6. BOARD MEETINGS

The Board of Directors of the Company met 6(six) times during the financial year i.e., 02.04.2025, 29.04.2025, 30.07.2025, 26.08.2025, 07.11.2025 and 03.02.2026.

7. DIRECTORS AND KEY MANAGERIAL PERSONNEL:

Since April 1, 2025 till the date of this Report, the following changes took place in the Board of Directors and the Key Managerial Personnel (in the order of their occurrence):

(I) Change in Directors:

a) No charges during the financial year 2025-26.

(II) Key Managerial Personnel:

As on date of report, following are the changes in the Key Managerial Personnel of the Company:

Appointment of Mr. Mukesh Agarwal, Company Secretary (Membership No: A61255) with effect from 02nd April, 2025 and Resignation of Mr. Mukesh Agarwal, Company Secretary from 24th April, 2026.

8. COMPLIANCE WITH SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015:

In compliance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Company has signed uniform listing, agreement with CSE Limited and framed the following policies which are available on Company's website i.e., www.kalpataruengineering.co.in.

- (i) Policy on preservation of Documents*
- (ii) Risk Management Policy*

9. Audit Committee

The Audit committee comprises of three members, out of whom two are Non-Executive Director and one is Executive Director. The Committee met 5 (five) times during the year. The details of the composition and meetings of the committee are provided in the Corporate Governance Report.

The terms of reference of the Committee is in accordance with that specified in Regulation 27(2) of the Listing Agreement with Stock Exchanges and also confirms to the requirements of provision of Section 177 of the Companies Act, 2013.

10. Nomination and Remuneration Committee

The objective of Nomination and Remuneration Committee is to assess the remuneration payable to our Managing Director; sitting fee payable to our Non-Executive Directors; remuneration policy covering policies on remuneration payable to our senior executives. The details of the composition and meetings of the committee are provided in the Corporate Governance Report.

11. Stakeholders Relationship Committee:

Stakeholder Relationship Committee (SRC) ensures quick redressal of security holder and investors' complaints/grievances pertaining to transfers, non receipt of annual reports, dividend payments, issue of duplicate certificates, transmission of securities and other miscellaneous complaints. The details of the composition and meetings of the committee are provided in the Corporate Governance Report.

12. Vigil Mechanism for Directors and Employees

In compliance with the requirements of Section 177 of the Companies Act, 2013 and revised Clause 49 of Listing Agreement with the Stock Exchanges, your Company has established a vigil mechanism for the Directors and Employees of the Company through which genuine concerns regarding various issues can be communicated. The Company had adopted a Code of conduct for Directors and Senior Management Executives ("the Code"), which lays down the principles and standards that should govern their actions. Any actual or potential violation of the code, howsoever insignificant or perceived as such, is a matter of serious concern for the company and should be brought to the attention of the concerned.

13. COMPLIANCE WITH SECRETARIAL STANDARDS

In terms of Section 118(10) of the Act, the Company is complying with the Secretarial Standards issued by the Institute of Company Secretaries of India and approved by Central Government with respect to Meetings of the Board of Directors and General Meetings

14. Directors' Responsibility Statement

Pursuant to Section 134(5) of the Companies Act, 2013, the Board of Directors, to the best of their knowledge and ability, confirm that:

- (a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;*

(b) *The Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the Profit of the company for that period;*

(c) *The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;*

(d) *The Directors had prepared the annual accounts on a going concern basis;*
and

(e) *The Directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.*

(f) *The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.*

15. STATUTORY COMPLIANCE:

The Company has complied with the required provisions relating to statutory compliance with regard to the affairs of the Company in all respects.

16. SUBSIDIARY/ JOINT VENTURE/ ASSOCIATE COMPANY

The Company does not have any Subsidiary, Joint venture or an Associate Company.

17. EXTRACT OF THE ANNUAL RETURN

Pursuant to Section 92 of the Companies Act, 2013 and amendments thereof and in compliance of the Companies (Amendment) Act, 2017, effective August 28, 2020, the draft Annual Return for FY 2025-26 will be placed on the Company's website <http://kalpataruengineering.co.in/corporate-info/Annual Report>.

This Annual Return is subject to such changes / alterations / modifications as may be required to carry out subsequent to the adoption of the Directors' Report by the Shareholders at the 44th Annual General Meeting and receipt of Certificate from Practicing Company Secretary (PCS) which the Shareholders agree and empower the Board / Company and the copy of the final Annual Return as may be filed with the Ministry of Corporate Affairs would be furnished on the website of the Company.

18. AUDITORS

i) Statutory Auditor

M/s. O P Khajanchi & Co., were re-appointed as the Statutory Auditors of the company at the 42nd AGM of the Company to hold office till the conclusion of the 47th AGM of the Company to be held in the year 2027 as required under Section 139 of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014.

ii) Secretarial Auditor:

Pursuant to the provisions of Section 204 of the Companies Act, 2013 and The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company has appointed Mr. Akhil Agarwal, Company Secretaries in Practice (CP No. 16313), to undertake the Secretarial Audit of the Company for the F.Y. 2025-26. The Secretarial Audit Report for F.Y. 2025-26 is annexed herewith as "Annexure A".

iii) Cost Auditor:

Cost Audit is not applicable to the Company as per provisions of Section 148 of the Companies Act, 2013.

iv) Internal Auditor:

The Board of Directors, based on the recommendation of the Audit Committee and pursuant to the provisions of section 138 of the Act read with the Companies (Accounts) Rules, 2014, has appointed M/s A Bhattacharjee & Company., Chartered Accountants, Kolkata as the Internal Auditors of your Company for the financial year 2025-26.

19. AUDIT REPORT

i) Statutory Audit Report

The Board has duly reviewed the Statutory Auditor's Report on the Accounts for the year ended March 31, 2026 and has noted that the same does not have any reservation or adverse remarks.

ii) Secretarial Audit Report

The Board has duly reviewed the Secretarial Audit Report on the Compliances according to the provisions of section 204 of the Companies Act 2013, and the same does not have any reservation, qualifications or adverse remarks.

20. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

The required information as per rule 8(3) of the companies (Accounts) Rules, 2014 is provided hereunder:

A. Conservation of Energy:

Your Company's operations are not energy intensive. Adequate measures have been taken to conserve energy wherever possible by using energy efficient computers and purchase of energy efficient equipment.

B. Technology Absorption:

- 1. Research and Development (R&D) : NIL*
- 2. Technology absorption, adoption and innovation: NIL.*

C. Foreign Exchange Earnings and Out Go:

- 1. Foreign Exchange Earnings: NIL*
- 2. Foreign Exchange Outgo: NIL.*

21. DETAILS RELATING TO DEPOSITS, COVERING THE FOLLOWING:

Your Company has not accepted any deposits falling within the meaning of Sec. 73, 74 & 76 of the Companies Act, 2013 read with the Rule 8(v) of Companies (Accounts) Rules 2014, during the financial year under review.

22. SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS:

During the period under review there were no significant and material orders passed by the regulators or Courts or Tribunals impacting the going concern status and the company's operations in future.

23. DETAILS OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS:

The Company has in place adequate internal financial controls system with reference to financial statements. The scope of work includes review of process for safeguarding the assets of the Company, review of operational efficiency, effectiveness of systems and processes, and assessing the internal control strengths in all areas. During the year, such controls were tested and no reportable weakness in the design or operation was observed.

24. CORPORATE SOCIAL RESPONSIBILITY

The Company does not fall under the criteria laid under the provisions of Section 135 of the Act and rules framed there under. Therefore, the provisions of Corporate Social Responsibility are not applicable to the Company.

25. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

During the Financial Year, no Guarantees given by the company under section 186 of the Companies Act, 2013. Details of Loans and investments, outstanding as on 31st March, 2026 are given in the notes to the financial statements.

26. CORPORATE SOCIAL RESPONSIBILITY POLICY:

The Company does not fall under the criteria laid under the provisions of Section 135 of the Act and rules framed there under. Therefore, the provisions of Corporate Social Responsibility are not applicable to the Company.

27. RELATED PARTY TRANSACTIONS:

All transactions entered into with related parties as defined under the Act during the FY were in the ordinary course of business and on an arm's length pricing basis and do not attract the provisions of Section 188 of the Act. There were no materially significant transactions with the related parties during the FY which were in conflict with the interest of the Company.

28. LISTING WITH STOCK EXCHANGES:

Kalpataru Engineering Limited is listed on the the CSE Limited. It has not paid the Annual Listing Fees for the year 2025-26 to CSE Limited.

29. PARTICULARS OF EMPLOYEES REMUNERATION

During the period under review no employee of the company drew remuneration in excess of the limits specified under the provisions of section 197 (12) of the companies act, 2013.

30. MANAGEMENT'S DISCUSSION AND ANALYSIS REPORT

Management's Discussion and Analysis Report for the year under review, in terms of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations") and SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2018 (the "Amended Listing Regulations"), is presented in a separate section forming part of the Annual Report.

31. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013.

The Company has a policy of zero tolerance for sexual harassment at workplace in line with

the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules there under.

The following is the summary of sexual harassment complaints received and disposed during the calendar year.

- | | |
|-------------------------------------|-----|
| i. No. of complaints received: | Nil |
| ii. No. of complaints disposed off: | Nil |

32. ACKNOWLEDGEMENTS:

Your directors wish to place on record their appreciation of the contribution made by the employees at all levels, to the continued growth and prosperity of your Company.

Your Directors also wish to place on record their appreciation of business constituents, banks and other financial institutions and shareholders of the Company like SEBI, BSE, NSE, NSDL, CDSL, Bank etc. for their continued support for the growth of the Company.

By Order of the Board for Kalpataru Engineering Ltd

***Sd/-
Anil Shaw
Director
(DIN No. 08243482)***

***Sd/-
Sailen Roy
Managing Director
(DIN No. 09673558)***

***Place: Kolkata
Date: 21.08.2026***

***Sd/-
Chandan Shaw
Director
DIN No. 08943210***

ANNEXURE "A" TO BOARD'S REPORT

FORM MR-3

SECRETARIAL AUDIT REPORT FOR THE FINANCIAL YEAR ENDED 2026

**[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies
(Appointment and Remuneration Personnel) Rules, 2014]**

To
The Members,
KALPATARU ENGINEERING LTD
18, Rabindra Sarani Poddar Court,
Gate No. 4, 4th Floor, Room No. 4
Kolkata-700001

I have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by M/s. KALPATARU ENGINEERING LTD (hereinafter called the company) for the financial year ended 31st March, 2026. Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

*Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in my opinion, the company has, during the audit period covering the financial year ended on **March 31, 2026** ("Audit Period") complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance- mechanism in place to the extent, in the manner and subject to the reporting made hereinafter.*

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2026, according to the provisions of:

- i The Companies Act, 2013 (the Act) and the rules made there under;*
- ii The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the Rules made there under;*
- iii The Depositories Act, 1996 and the Regulations and Bye-laws framed there under.*
- iv. Foreign Exchange Management Act, 1999 and the Rules and Regulations made there under to the extent of Foreign Direct Investment (FDI) and Overseas Direct Investment - **Not Applicable to the Company during the Audit Period.***
- v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act')*
 - a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011.*

- b. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;*
- c. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018- **Not applicable to the Company during the audit period;***
- d. The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2014; - **Not applicable to the Company during the audit period;***
- e. The Securities and Exchange Board of India (Registrars to an issue and Share Transfer Agents) Regulations, 1993, regarding the Companies Act, 2013 and dealing with client - **Not applicable to the company during the audit period;***
- f. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021- **Not applicable to the company during the audit period;***
- g. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018- **Not applicable to the company during the audit period;***
- h. The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015: and*
- i. The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018:*
- j. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **(Not applicable to the Company during the Audit Period)***

I have also examined compliance with the applicable clauses of the following: -

- (i) The Secretarial Standards (SS-1 and SS-2) issued by The Institute of Company Secretaries of India;
- (ii) *The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;*

I further report that

- The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.
- Adequate notice is given to all Directors to schedule the Board meetings, agenda and detailed notes on agenda were sent at least seven days in advance for meetings other than those held at shorter notice, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.
- Majority decisions of the Board and committee meetings are carried out unanimously. There were no dissenting views by any member of the Board of Directors during the period under review.

I further report that there are adequate systems and processes in the Company, commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines etc.

I further report that during the year under review, the following events or actions had a major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc.

Note: This report is to be read with our letter of even date which is annexed as “**Annexure A**” and forms an integral part of this report.

For Akhil Agarwal
Practicing Company Secretary
CP No.: 16313

Sd/-
Akhil Agarwal
Proprietor
ACS No. 35073
UDIN NO. A035073H001140892

Place: Kolkata
Date: 18.08.2026

Annexure A

To
The Members of
M/s. KALPATARU ENGINEERING LTD
18, Rabindra Sarani Poddar Court,
Gate No. 4, 4th Floor, Room No. 4
Kolkata-700001

Our report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Account of the Company.
4. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of the same on test basis.
6. The Secretarial Audit Report is neither an assurance as to future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

For Akhil Agarwal
Practicing Company Secretary
CP No.: 16313

Sd/-
Akhil Agarwal
Proprietor
ACS No. 35073
UDIN NO. A035073H001140892

Place: Kolkata
Date: 18.08.2026

CFO CERTIFICATE

I, **Chandan Shaw**, Chief Finance Officer of Kalpataru Engineering Ltd to the best of my knowledge and belief certify that:

I have reviewed the Balance Sheet and Profit and Loss Account, and all its schedules and Notes to Accounts, as well as the Cash Flow Statement.

Based on my knowledge, information and belief, these statements do not contain any untrue statement or a material fact or omit to state a material fact that might be misleading with respect to the statements made.

Based on my knowledge, information and belief, the financial statements and other financial information included in this report present a true and fair view of the company's affairs for the period presented in this report and are in compliance with the existing accounting standards, applicable laws and regulations.

To the best of my knowledge, information and belief, no transactions entered into by the company during the year are fraudulent, illegal or volatile of the Company's Code of Conduct.

I am responsible for establishing and maintaining internal controls for financial reporting and have evaluated the effectiveness of the internal control systems of the Company pertaining to financial reporting.

I have disclosed, based on my most recent evaluation, wherever applicable, to the Company's Auditors and the Audit Committee of the Company's Board of Directors all significant deficiencies in the design or operation of internal controls, if any, of which they are aware and the steps taken or proposed to be to rectify the deficiencies;

I have indicated to the Auditors and the Audit Committee:

Significant changes in the Company's internal control over the financial reporting during the year;

All significant changes in accounting policies during the year, if any, and that the same have been disclosed in the notes to the financial statements;

Any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal control system over financial reporting.

Place: Kolkata

Date: 21.08.2026

**FOR AND ON BEHALF OF THE BOARD,
KALPATARU ENGINEERING LTD**

Sd/-

Chandan Shaw

Chief Financial Officer

CERTIFICATE OF CORPORATE GOVERNANCE REPORT

To,
The Members of
KALPATARU ENGINEERING LIMITED
18, Rabindra Sarani, Poddar Court,
Gate No.4, 4th Floor, Room No. 4,
Kolkata-700001

I have reviewed the implementation of Corporate Governance procedures by Kalpataru Engineering Limited during the year ended 31st March, 2026, with the relevant records and documents maintained by the Company, furnished to me for my review and the report on Corporate Governance as approved by the Board of Directors.

The compliance of conditions of corporate governance is the responsibility of the management. My examination was limited to a review of procedures and implementation thereof, adopted by the Company for ensuring the compliance of conditions of Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

I further state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the management has conducted the affairs of the Company.

On the basis of my review and according to the information and explanations given to me, the company has complied with the conditions of Corporate Governance as stipulated in Regulation 27(2) of LODR with the Stock Exchanges in all material respects. There were no Investors grievances pending for a period exceeding one month against the Company as per the records maintained by the Stake Holders Relationship Committee.

For Akhil Agarwal
Practicing Company Secretary
CP No.: 16313

SD/-
Akhil Agarwal
Proprietor
ACS No. 35073

UDIN No. A035073H001140870
Place: Kolkata
Date: 18.08.2026

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(Pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,
The Members of
Kalpataru Engineering Limited
18, Rabindra Sarani, Poddar Court,
Gate No.4, 4th Floor, Room No. 4,
Kolkata-700001.

I have examined the relevant registers, records, forms, returns and disclosures received from the Directors of M/s. Kalpataru Engineering Limited having **CIN L27104WB1980PLC033133** and having registered office at 18, Rabindra Sarani, Poddar Court, Gate No.4, 4th Floor, Room No.4, Kolkata-700001.(hereinafter referred to as 'the Company'), produced before me by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In my opinion and to the best of my information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in), CSE as considered necessary and explanations furnished to me by the Company & its officers, I hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other Statutory Authority.

SR. NO.	NAME OF DIRECTORS	DIN
1	GUDDI SONI	09814314
2	CHANDAN SHAW	08943210
3	SHYAMALI SINGH	08943224
4	ANIL SHAW	08243482
5	SAILEN ROY	09673558

I further hereby inform that, ensuring the eligibility for the appointment / continuity of Director on the Board is the responsibility of the Company. Our responsibility is to issue this certificate based on verification of documents and information available in the public domain. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For Akhil Agarwal
Practicing Company Secretary
CP No.: 16313

Sd/-
Akhil Agarwal
Proprietor
ACS No. 35073
UDIN no. A035073H001140859
Place: Kolkata
Date: 18.08.2026

1. INDUSTRY STRUCTURE AND DEVELOPMENTS

The Company operates in an industry that continues to evolve in response to changing economic conditions, technological developments, regulatory requirements and customer expectations. During the financial year 2025-26, the industry witnessed changes in demand, competition, input costs and operating conditions. The Company continued to monitor these developments and take appropriate measures to strengthen its business operations.

2. COMPANY OVERVIEW

The Company is engaged in its principal business activities in accordance with its objects and applicable laws. During the year under review, the management continued to focus on sustainable growth, operational efficiency, customer service and prudent financial management.

3. FINANCIAL PERFORMANCE

During the financial year 2025-26, the Company continued to focus on improving its operational and financial performance. The management regularly reviewed revenue, expenditure, profitability, working capital and other key financial parameters. The detailed financial results are provided in the financial statements forming part of the Annual Report.

4. OPERATIONAL PERFORMANCE

The Company maintained focus on efficient utilisation of available resources and improvement in operational processes. Management initiatives were directed towards maintaining business continuity, improving productivity and strengthening relationships with customers, suppliers and other stakeholders.

5. OPPORTUNITIES

The Company believes that opportunities exist for growth through expansion of its customer base, improvement in operational efficiency, adoption of appropriate technology, development of new business opportunities and strengthening of existing market relationships. The Company will continue to evaluate such opportunities prudently.

6. THREATS, RISKS AND CONCERNS

The Company's operations may be affected by economic conditions, market competition, changes in laws and regulations, fluctuations in input costs, availability of finance, changes in customer demand and other business risks. The Company has appropriate processes for identifying, assessing and monitoring material risks. Management takes suitable measures to mitigate such risks on an ongoing basis.

7. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The Company has an adequate system of internal financial controls commensurate with the size and nature of its operations. The internal control framework is designed to safeguard assets, ensure accuracy and reliability of accounting records, promote operational efficiency and ensure compliance with applicable laws and regulations. The controls are reviewed periodically by management and strengthened wherever considered necessary.

8. HUMAN RESOURCES

Human resources continue to be an important component of the Company's operations. The Company seeks to maintain a positive work environment and encourages employee development, efficiency and responsible conduct. The management believes that cordial employee relations are essential for sustainable business performance.

9. FINANCIAL RATIOS AND KEY INDICATORS

The Company's key financial ratios and indicators are disclosed in the Annual Report, wherever applicable. Any significant changes in ratios during the year are attributable to changes in business operations, profitability, working capital requirements and other relevant financial factors.

10. OUTLOOK

The management remains cautiously optimistic about the Company's business prospects. The Company intends to focus on strengthening its core operations, improving efficiency, managing costs prudently and pursuing sustainable growth opportunities while maintaining appropriate risk controls.,

11. CAUTIONARY STATEMENT

Statements in this Management Discussion and Analysis describing the Company's objectives, projections, estimates, expectations or predictions may be considered forward-looking statements. Actual results may differ materially from those

expressed or implied due to various factors, including changes in economic conditions, market conditions, regulatory requirements, competition and other risks and uncertainties. The Company undertakes no obligation to publicly update any forward-looking statement except as required under applicable laws.

12. ACKNOWLEDGEMENT

The management places on record its appreciation for the continued support and cooperation received from customers, business associates, employees, lenders, investors, regulatory authorities and other stakeholders.

***By Order of the Board
For Kalpataru Engineering Ltd
Sd/-***

Place: Kolkata

Date: 21.08.2026

**Sailen Roy
Managing Director
(Din No. 09673558)**

CORPORATE GOVERNANCE REPORT
(Pursuant to Regulation 27(2) of the LODR)

1 COMPANY'S PHILOSOPHY ON CODE OF CORPORATE GOVERNANCE:

Our Board of Directors has the responsibility towards our shareholders to ensure the sound running of the Company. This can only be achieved if supported by appropriate and well managed Corporate Governance Processes. We believe that there are a number of key elements which are essential for an effective board and good governance. The Governance process should ensure that these resources are utilized in a manner that meets stakeholder's aspirations and societal expectations.

*At **KALPATARU ENGINEERING LTD**, Corporate Governance practices are based on the principles of adoption of transparent procedures and practices and complete and timely disclosures of corporate, financial and operational information to its stakeholders.*

2 COMPOSITION OF BOARD MEETING:

The Company has an adequate composition of Board of Directors along with Women Director.

SR. NO.	NAME OF DIRECTORS	DESIGNATION	CATEGORY
1.	GUDDI SONI	Director	Non – Executive Independent Director
2.	ANIL SHAW	Director	Non – Executive Independent Director
3.	CHANDAN SHAW	Director and Chief Financial Officer	Executive Director
4.	SHYAMALI SINGH	Director	Non – Executive Independent Director
5.	SAILEN ROY	Managing Director	Executive Director

3 Meetings and attendance during the year

The Board of Directors of the Company met 6(six) times during the financial year 2025-26 i.e., 02.04.2025, 29.04.2025, 30.07.2025, 26.08.2025, 07.11.2025 and 03.02.2026.

As is evident, the maximum time gap between any two Board Meetings was not more than 120 days.

COMPENSATION: - *No Director is entitled to any Salary or Compensation or any fees for attending the meeting of the Board/ Committee.*

4 AUDIT COMMITTEE

Composition:

The Audit Committee of the Board is entrusted with the oversight of financial reporting with a view to provide accurate, timely and proper disclosures and the integrity and quality of the financial reporting. The role & terms of reference of the Committee are in conformity with the provisions of Section 177 of the Companies Act, 2013 and SEBI (LODR) Regulations, 2015. At present the committee comprises of three members.

The Committee met 5 (five) times during the year i.e., on 29.04.2025, 30.07.2025, 26.08.2025, 07.11.2025 and 03.02.2026. The gap between any two meetings did not exceed 120 days complying with the Companies Act, 2013 and SEBI (LODR) Regulations, 2015.

The composition of the Committee and the attendances of the members at the Committee meetings held during the financial year 2025-26 are as follows:

<i>Sl. No.</i>	<i>Name</i>	<i>Status</i>	<i>Designation</i>	<i>No. of Meetings</i>
<i>1.</i>	<i>Chandan Shaw</i>	<i>Non - Independent/Executive Director</i>	<i>Member</i>	<i>5</i>
<i>2.</i>	<i>Guddi Soni</i>	<i>Independent/Non – Executive Director</i>	<i>Chairman</i>	<i>5</i>
<i>3.</i>	<i>Anil Shaw</i>	<i>Independent/Non – Executive Director</i>	<i>Member</i>	<i>5</i>

(b) Terms of Reference:

- *Oversight of the Company's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible.*
- *Recommending to the Board, the appointment, re-appointment and, if required, the replacement or removal of the auditor and the fixation of audit fees.*
- *Approval of payment to statutory auditors for any other services rendered by the statutory auditors.*
- *Reviewing with the management the annual financial statements before submission to the Board for approval, with particular reference to:*
 - a) Matters required to be included in the Director's Responsibility Statement to be included in the Board's report in terms of clause (c) of sub-section 3 of Section 134 of the Companies Act, 2013.*
 - b) Changes, if any, in accounting policies and practices and reasons for the same.*
 - c) Major accounting entries involving estimates based on the exercise of judgment by management.*
 - d) Significant adjustments made in the financial statements arising out of audit findings.*
 - e) Compliance with listing and other legal requirements relating to financial statements.*
 - f) Disclosure of any related party transactions.*
 - g) Qualifications in the draft audit report.*
- *Review and monitor the auditor's independence and performance, and effectiveness of audit process.*
- *Approval or any subsequent modification of transactions of the company with related parties.*
- *Evaluation of internal financial controls and risk management systems.*
- *Reviewing, with the management, the quarterly financial statements before submission to the board for approval liabilities as at the end of the half -year and/or as at the end of the financial year.*
- *Reviewing, with the management, the statement of uses/application of funds raised through an issue (public issue, rights issue, private placement etc.).*
- *Reviewing, with the management, performance of statutory and internal auditors, adequacy of the internal control systems.*
- *Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit. Discussion with internal auditors of any significant findings and follow up there on.*
- *Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the board.*
- *Discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern.*
- *To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, Shareholders (in case of non-payment of declared dividends) and creditors.*

- *To review the functioning of the Whistle Blower Mechanism, in case the same is existing.*
- *Approval of appointment of CFO (i.e., the whole-time Finance Director or any other person heading the finance function or discharging that function) after assessing the qualification, experience & background, etc. of the candidate.*
- *To evaluate valuation of undertakings or assets of the Company, wherever necessary.*
- *To scrutinize inter-corporate loans and investments to be undertaken by the Company.*
- *Carrying out any other function as is mentioned in the terms of reference of the Audit Committee.*

Furthermore, the Audit committee has been authorized to invite the statutory auditors, any outsiders with relevant expertise, if it thinks necessary, to attend the meetings.

5. NOMINATION AND REMUNERATION COMMITTEE

- *Nomination & Remuneration Policy*

In terms with the provisions of the Section 178 and all other sections, if applicable, of the Companies Act, 2013 read with relevant Rules framed there under and SEBI (LODR) Regulations, 2015 entered with the Calcutta Stock Exchange Ltd. ('The Company') on the recommendation of the Nomination & Remuneration Committee of the Board laid down a policy for:

- *Identifying persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, and recommend to the Board their appointment and removal.*
- *The criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy, relating to the remuneration for the Directors, Key Managerial Personnel and other employees.*
- *Lay down criteria for evaluation of Directors (including both Executive and Non-executive Directors) and the Board.*
- *Devise a policy on Board diversity.*

During the year, 4 meetings of the Nomination and Remuneration Committee of the Company were held i.e., 29.04.2025, 26.08.2025, 07.11.2025 and 03.02.2026.

(a) Composition of the Committee:

The Nomination and Remuneration Committee comprises of:

Sl. No.	Name	Status	Designation	No of meetings attended
1.	Shyamali Singh	Non-Executive - Independent Director	Member	4
2.	Guddi Soni	Non-Executive - Independent Director	Chairperson	4
3.	Anil Shaw	Non-Executive - Independent Director	Member	4

(b) Terms of Reference:

The terms of reference and the scope of Nomination and Remuneration Committee of the Board of Director are in accordance with the provisions of the Companies Act, 2013, the Rules made there under and SEBI (LODR) Regulations.

(c) Remuneration Policy:

Pursuant to provisions of Section 178 of the Companies Act, 2013 and SEBI (LODR) Regulations, 2015, the Board of Directors of the Company, based on the recommendation of the Nomination and Remuneration Committee, has formulated a Remuneration Policy for Directors and senior management. The Company has paid remuneration by way of salary perquisites and allowances to its Managing Directors in line with the Nomination & Remuneration policy of the Company, current industry practice, the statutory limits and is being approved by the Board and Shareholders of the Company.

6. STAKEHOLDERS' RELATIONSHIP COMMITTEE

The Board has constituted Stakeholders Relationship Committee in terms of the Companies Act, 2013, rules made there under and SEBI (LODR) Regulations, 2015.

The term of reference of the Committee is as follows:

- To approve transfer/transmission of shares
- To readdress the investors and shareholders' grievance relating to non -receipt of annual report, declared dividends, transfer of shares, etc.
- To approve issue of duplicate share certificates as requested, if any.
- To review Dematerialization/ Rematerialization of shares. To review the work of Registrar and

Transfer agent of the Company.

Any allied matter(s) out of and incidental to these functions and not herein above specifically provided for.

During the year, 5 (Five) meeting of the Stakeholders Relationship Committee of the Company were held i.e. 29.04.2025, 30.07.2025, 26.08.2025, 07.11.2025 and 03.02.2026.

The Committee comprises of:

The Stakeholders Relationship Committee comprises of:

Sl. No.	Name	Status	Designation	No of meetings attended
1.	Guddi Soni	Non-Executive - Independent Director	Chairperson	5
2.	Anil Shaw	Non-Executive - Independent Director	Member	5
3.	Chandan Shaw	Executive -Non-Independent Director	Member	5

GENERAL BODY MEETINGS:

Location and time for last three Annual General Meetings were:

Financial Year	Date of AGM/EGM	Meeting	Venue
2024-25	20 th Sept., 2025	44 th AGM	18 Rabindra Sarani, Poddar Court Gate No.4, 4 th Floor, Room No.4, and Kolkata 700001.
2023-24	24 th Sept., 2024	43 rd AGM	18 Rabindra Sarani, Poddar Court Gate No.4, 4 th Floor, Room No.4, and Kolkata 700001.
2022-23	18 th Sept., 2023	42 nd AGM	18 Rabindra Sarani, Poddar Court Gate No.4, 4 th Floor, Room No.4, and Kolkata 700001.

5. MEANS OF COMMUNICATION:

The quarterly, half-yearly and annual financial results are published in English & Vernacular newspaper and are also furnished to the Stock Exchange with whom the Company has listed. The Managing Discussion & Analysis, forms part of the Directors Report is covered in the Annual Report.

6. GENERAL SHAREHOLDERS INFORMATION

CIN : L27104WB1980PLC033133

Annual General Meeting

Date : 19th September, 2026
Time : 1.30 P.M
Venue : 18 RABINDRA SARANI, PODDAR COURT GATE
NO.4, 4TH FLOOR, ROOM NO.4 KOLKATA -700001

Financial Year : Year ended March 31, 2026.

Dates of Book Closure : 13th Sept.2026 to 19th Sept. 2026
(Both Days Inclusive)

Dividend Payment Date : The Company has not declared any dividend
for the Financial Year ended 31st March, 2026.

Financial Calendar Financial Year 2025-26 (Tentative schedule subject to change)

First Quarter Results	}	Within 45 days of the end of Quarter.
Second Quarter and Half-Year Results		
Third Quarter Results		
Fourth Quarter and Annual Results		Within 60 days of the end of Financial Year.

Listing of Shares on Stock Exchanges with Stock Code:

The Calcutta Stock Exchange Ltd. (Stock code: 021104)
7, Lyons Range, Kolkata 700 001.

Stock Market Price for the Financial Year 2025-26:

<i>Month</i>	<i>High (Rs.)</i>	<i>Low (Rs.)</i>	<i>Volume (Nos.)</i>
<i>April, 2025</i>	<i>Not Traded</i>	<i>Not Traded</i>	<i>Not Traded</i>
<i>May, 2025</i>	<i>Not Traded</i>	<i>Not Traded</i>	<i>Not Traded</i>
<i>June, 2025</i>	<i>Not Traded</i>	<i>Not Traded</i>	<i>Not Traded</i>
<i>July, 2025</i>	<i>Not Traded</i>	<i>Not Traded</i>	<i>Not Traded</i>
<i>August, 2025</i>	<i>Not Traded</i>	<i>Not Traded</i>	<i>Not Traded</i>
<i>September, 2025</i>	<i>Not Traded</i>	<i>Not Traded</i>	<i>Not Traded</i>
<i>October, 2025</i>	<i>Not Traded</i>	<i>Not Traded</i>	<i>Not Traded</i>
<i>November, 2025</i>	<i>Not Traded</i>	<i>Not Traded</i>	<i>Not Traded</i>
<i>December, 2025</i>	<i>Not Traded</i>	<i>Not Traded</i>	<i>Not Traded</i>
<i>January, 2026</i>	<i>Not Traded</i>	<i>Not Traded</i>	<i>Not Traded</i>
<i>February, 2026</i>	<i>Not Traded</i>	<i>Not Traded</i>	<i>Not Traded</i>
<i>March, 2026</i>	<i>Not Traded</i>	<i>Not Traded</i>	<i>Not Traded</i>

Registrar & Share Transfer Agent:

NICHE TECHNOLOGIES PVT. LTD

*3A, Auckland Place, 7th Floor,
Room No. 7A & 7B, Kolkata-700017
Tel.No. (033) 2280 6616/6617/6618
Fax: (033) 2280 6619
Email: nichetechpl@nichetechpl.com*

Share Transfer System:

Share transfers in physical form are generally registered within 15 days from the date of receipt provided the documents are found to be in order. Stakeholders Relationship Committee considers and approves the transfer proposals.

All requests for dematerialization of shares, which are found to be in order, are generally processed within 15 days and the confirmation is given to the respective depositories i.e. National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL).

Distribution of shareholding & shareholding pattern:

Distribution of shareholding as on 31.03. 2026

<i>Ordinary Shares held</i>	<i>Number of shareholders</i>	<i>% of shareholding</i>	<i>Number of shares held</i>	<i>% of shares held</i>
<i>Upto 500</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>501 - 1000</i>	<i>1</i>	<i>0.56</i>	<i>1,000</i>	<i>0.01</i>
<i>1001 - 5000</i>	<i>54</i>	<i>30.34</i>	<i>2,43,750</i>	<i>1.34</i>
<i>5001-10000</i>	<i>50</i>	<i>28.09</i>	<i>4,62,400</i>	<i>2.54</i>
<i>10001-50000</i>	<i>46</i>	<i>25.84</i>	<i>12,13,500</i>	<i>6.66</i>
<i>50001-100000</i>	<i>4</i>	<i>2.25</i>	<i>3,31,500</i>	<i>1.82</i>
<i>100001and Above</i>	<i>23</i>	<i>12.92</i>	<i>1,59,61,250</i>	<i>87.63</i>
<i>Total</i>	<i>178</i>	<i>100</i>	<i>1,82,13,400</i>	<i>100.00</i>

Shareholding Pattern as on 31.03.2026

<i>Sl. No.</i>	<i>Category</i>	<i>No. of shares held</i>	<i>% of shareholding</i>
<i>1</i>	<i>Promoters & Promoter Group</i>	<i>51,98,109</i>	<i>28.54</i>
<i>2</i>	<i>Public - Bodies Corporate</i>	<i>1,01,95,761</i>	<i>55.98</i>
<i>3</i>	<i>Public - Indian public</i>	<i>28,19,530</i>	<i>15.48</i>
<i>4</i>	<i>Public – Others</i>	<i>0</i>	<i>0</i>
	<i>TOTAL</i>	<i>1,82,13,400</i>	<i>100.00</i>

Dematerialization of shares and liquidity

Shares held in dematerialized and physical form as on 31st March, 2026.

<i>Status of Dematerialization</i>	<i>No. of Shares</i>	<i>% of total shares</i>
<i>Share held in Dematerialized form – NSDL</i>	<i>64,42,769</i>	<i>35.37</i>
<i>Share held in Dematerialized form - CDSL</i>	<i>1,13,90,631</i>	<i>62.54</i>
<i>Share held in Physical form</i>	<i>3,80,000</i>	<i>2.09</i>
<i>Total</i>	<i>1,82,13,400</i>	<i>100.00</i>

The shareholders may address their communications/suggestions/grievances/queries to:

**Kalpataru Engineering Ltd
CIN- L27104WB1980PLC033133
18 RABINDRA SARANI, PODDAR COURT GATE NO.4,
4TH FLOOR, ROOM NO.4 KOLKATA -700001
Email Id- kalpataruenggltd@gmail.com**

Address for matters related to shares, any correspondence:

NICHE TECHNOLOGIES PVT. LTD
3A, Auckland Place, 7th Floor,
Room No. 7A & 7B, Kolkata-700017
Tel.No. (033) 2280 6616/6617/6618
Fax: (033) 2280 6619
Email: nichetechpl@nichetechpl.com

INDEPENDENT AUDITOR'S REPORT

To the Members of **KALPATARU ENGINEERING LTD**

Opinion

We have audited the financial statements of **KALPATARU ENGINEERING LTD** ("the Company"), which comprise the balance sheet as at 31st March 2026, and the statement of Profit and Loss and statement of cash flows for the year then 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 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, its **profit** and its cash flows for the year ended on that date

- a) In the case of the balance sheet, of the state of affairs of the company as at March 31, 2026
- b) In the case of the Profit and Loss Account, of the profit for the period ended on that date and
- c) In the case of cash flow statement, for the cash flows for the year ended on that date
- d) And the changes in equity 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

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

S. No.	Key Audit Matter	Auditor's Response
1.	Nil	Nil

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the 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 financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) 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 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 statements 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 Responsibilities for the Audit of the 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 judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system 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 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. 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 financial statements comply with the Indian Accounting Standards (Ind AS) 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, 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.
 - f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure B'.
 - g) With respect to the matter to be included in the Auditor's Report under section 197(16), In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under section 197(16) which are required to be commented upon by us.
 - h) 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:
 - i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

- iv. (a) The management has represented that, to the best of its knowledge and belief, 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;
- (b) The management has represented, that, to the best of its knowledge and belief, 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
- (c) Based on such audit procedures that have been 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) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.
- v. No dividend have been declared or paid during the year by the company.
- vi. Based on our examination, which included test checks, the Company has used accounting software systems for maintaining its books of account for the financial year ended March 31, 2026 which have the feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software systems.
- Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

For O. P. KHAJANCHI & CO.
Chartered Accountants
Firm Regn No. 330280E

CA OM PRAKASH KHAJANCHI
Proprietor
Membership No.065549

Date: 20.05.2026
Place: Kolkata
UDIN : 26065549PLGKMX2105

Annexure 'A'

The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements".

We report that:

- (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 is maintaining proper records showing full particulars of intangible assets;*
- (b) As explained to us, Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification;
- (c) The title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company, except the following:-

Description of Property	Gross carrying value	Held in name of	Whether promoter, director or their relative or employee	Period held - indicate range, where appropriate	Reason for not being held in name of company
NIL					

- (d) The company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
- (e) As explained to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- (ii) (a) As explained to us, physical verification of inventory has been conducted at reasonable intervals by the management. In our opinion, the coverage and procedure of such verification by the management is appropriate. No discrepancy of 10% or more in the aggregate for each class of inventory were noticed on physical verification of stocks by the management as compared to book records.

(b) According to the information and explanations given to us, the Company has not been sanctioned any working capital limits in excess of Rs. 5 crore, in aggregate, at any points of time during the year.

(iii) (a) During the year the company has made investments or guarantee or security or granted loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties.

(b) According to the information and explanations given to us, the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prima facie prejudicial to the company's interest;

(c) There is no stipulation of schedule of repayment of principal and payment of interest and therefore we are unable to comment on the regularity of repayment of principal & payment of interest.

(d) Since the term of arrangement do not stipulate any repayment schedule we are unable to comment whether the amount is overdue or not.

(e) No loan or advance in the 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 the same parties except following:

Name of Party	Amount renewed or extended	of total loan	Remark, if any
	Nil		

(f) The company has granted loans or advances in the nature of loans repayable on demand. No loan has been given to promoters.

(iv) In respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.

(v) The company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013.

(vi) As per information & explanation given by the management, maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act.

- (vii) (a) According to the records made available to us, company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities. According to the information and explanation given to us there were no outstanding statutory dues as on 31st of March, 2026 for a period of more than six months from the date they became payable.
- (b) According to the information and explanations given to us, there is no statutory dues referred to in sub-clause (a) that have not been deposited on account of any dispute.
- (viii) According to the information and explanations given by the management, no transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.
- (ix) (a) In our opinion and according to the information and explanations given by the management, we are of the opinion that the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
- (b) According to the information and explanations given by the management, the company is not declared willful defaulter by any bank or financial institution or other lender;
- (c) In our opinion and according to the information and explanations given by the management, the Company has utilized the money obtained by way of term loans during the year for the purposes for which they were obtained, except for:

Source of the fund raised	Name of the lender	Amount diverted (Rs.)	Purpose for which amount was sanctioned	Purpose for which amount was utilized	Remarks
			Nil		

- (d) In our opinion and according to the information and explanations given by the management, funds raised on short term basis have not been utilized for long term purposes.
- (e) In our opinion and according to the information and explanations given by the management, 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,

(f) In our opinion and according to the information and explanations given by the management, the company has not raised loans during the year on the

pledge of securities held in its subsidiaries, joint ventures or associate companies.

- (x) a) The company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year.
- (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.s
- (xi) (a) According to the information and explanations given by the management, no fraud by the company or any fraud on the company has been noticed or reported during the year;
- (b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- (c) According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company
- (xii) The company is not a Nidhi Company. Therefore, clause xii is not applicable on the company.
- (xiii) 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, where applicable and the details have been disclosed in the financial statements,
- (xiv)(a) In our opinion and based on our examination, the company have adequate internal audit system.
- (xv) On the basis of the information and explanations given to us, in our opinion during the year the company has not entered into any non-cash transactions with directors or persons connected with him.
- (xvi) (a) In our Opinion and based on our examination, the Company is not required to registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934).
- (xvii) Based on our examination, 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.
- (xix) On the information obtained from the management and audit procedures performed 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, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that 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) Based on our examination, the provision of section 135 are not applicable on the company. Hence this clause is not applicable on the company.
- (xxi) The company is not required to prepare Consolidate financial statement hence this clause is not applicable.

For O. P. KHAJANCHI & CO.
Chartered Accountants
Firm Regn No. 330280E

CA OM PRAKASH KHAJANCHI
Proprietor
Membership No.065549

Date: 20.05.2026
Place: Kolkata
UDIN : 26065549PLGKMX2105

Annexure B

Independent Auditor's Report on the internal financial controls with reference to the standalone financial statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ('the Act')

1. In conjunction with our audit of the standalone financial statements of **KALPATARU ENGINEERING LTD** ('the Company') as at and for the year ended 31 March 2026, we have audited the internal financial controls with reference to standalone financial statements of the Company as at that date.

Responsibilities of Management and Those Charged with Governance for Internal Financial Controls

2. The Company's Board of Directors is responsible for establishing and maintaining internal financial controls based on the internal financial controls with reference to standalone financial statements 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 ('the Guidance Note') issued by the Institute of Chartered Accountants of India ('ICAI'). 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 the Company's business, including adherence to the 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 Act.

Auditor's Responsibility for the Audit of the Internal Financial Controls with Reference to Standalone Financial Statements

3. Our responsibility is to express an opinion on the Company's internal financial controls with reference to standalone financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the ICAI prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to standalone financial statements, and the Guidance Note issued by the ICAI. 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 with reference to financial statements were established and maintained and if such controls operated effectively in all material respects.

4. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to standalone financial statements and their operating effectiveness. Our audit of internal financial controls with reference to standalone financial statements includes obtaining an understanding of such internal financial controls, 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 standalone financial statements, whether due to fraud or error.
5. 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 with reference to standalone financial statements.

Meaning of Internal Financial Controls with Reference to Standalone Financial Statements

6. *A company's internal financial controls with reference to financial statements 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 controls with reference to financial statements include 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 authorizations 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 standalone financial statements.*

Inherent Limitations of Internal Financial Controls with Reference to Standalone Financial Statements

7. Because of the inherent limitations of internal financial controls with reference to standalone financial statements, 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 with reference to standalone financial statements to future periods are subject to the risk that the internal financial controls with reference to standalone financial statements 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, adequate internal financial controls with reference to financial statements and such controls were operating effectively as at 31 March 2026, based on the internal financial controls with reference to standalone financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

For O. P. KHAJANCHI & CO.
Chartered Accountants
Firm Regn No. 330280E

CA OM PRAKASH KHAJANCHI
Proprietor
Membership No.065549

Date: 20.05.2026
Place: Kolkata
UDIN : 26065549PLGKMX2105

KALPATARU ENGINEERING LTD (L27104WB1980PLC033133) Balance Sheet as at 31st March, 2026			
		As at 31st March, 2026	Rs. In hundred As at 31st March, 2025
ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment	2	1,282.02	256.91
(b) Financial Assets			
(i) Investments			-
(c) Deferred tax assets (net)		-	-
(2) Current assets			
(b) Financial Assets			
(i) Investments	3	19,83,488.50	16,58,939.50
(ii) Trade receivables	4	1,56,583.12	84,860.62
(iii) Cash and cash equivalents	5	18,881.80	30,236.88
(iv) Bank balances other than (iii) above	5	64,845.34	1,73,945.46
(v) Short Term Loans and Advances	6	25,99,156.44	27,64,459.25
(c) Other current assets	7	1,079.98	779.10
Total Assets		48,25,317.21	47,13,477.72
EQUITY AND LIABILITIES			
(1) Equity			
(a) Equity Share capital	8	18,21,340.00	18,21,340.00
(b) Other Equity & Reserves	9	28,87,584.30	28,76,980.49
LIABILITIES			
(2) Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings		-	-
(b) Deferred tax liabilities (Net)	10	25.64	25.64
(c) Other non-current liabilities		-	-
(ii) Current liabilities			
(a) Financial Liabilities			
(i) Short Term Borrowings		-	-
(ii) Trade payables	11	-	-
a)Total outstanding dues of micro enterprises and small enterprises			
b)Total outstanding dues of creditors others than micro enterprises and small enterprises		8,579.12	8,390.32
(iii) Other financial liabilities (other than those specified in item (c))		-	-
(b) Other current liabilities	12	1,04,062.50	1,400.00
(c) Provisions	13	3,725.65	5,341.27
(d) Current Tax Liabilities (Net)			
Total Equity and Liabilities		48,25,317.21	47,13,477.72
The accompanying notes form an integral part of these standalone financial statements.			
This is the Balance Sheet referred to in our report of even date.			
		For and on behalf of the Board of Directors	
For O P KHAJANCHI & CO			
Chartered Accountants			
Firm's Registration No.: 330280E			
		SAILEN ROY	GUDDI SONI
		Managing Director	Director
		DIN- 09673558	DIN-09814314
OM PRAKASH KHAJANCHI			
PROPRIETOR			
Membership No.: 065549			
UDIN: 26065549PLGKMX2105			
		CHANDAN SHAW	
Place: Kolkata		Chief Financial Officer and Director	
Date: 20.05.2026		PAN - JTTPS5420R	

KALPATARU ENGINEERING LTD				
(L27104WB1980PLC033133)				
Statement of Profit and Loss for the year ended 31st March 2026				
				Rs. In hundred
	Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
I	Revenue From Operations	14	1,42,244.00	2,38,580.00
II	Other Income	15	1,09,901.22	2,38,026.20
III	Total Income (I+II)		2,52,145.22	4,76,606.20
IV	EXPENSES			
	Cost of materials consumed		-	-
	Purchases of Stock-in-Trade	16	1,90,380.00	4,28,350.00
	Employee benefits expense	17	36,476.00	18,614.64
	Payment to Auditors	18	210.00	210.00
	Finance costs	19	0.33	4.91
	Other expenses	20	10,749.43	8,883.31
	Total expenses (IV)		2,37,815.76	4,56,062.86
V	Profit/(loss) before exceptional items and tax (I- IV)		14,329.46	20,543.34
VI	Exceptional Items		-	-
VII	Profit/(loss) before tax (V-VI)		14,329.46	20,543.34
VIII	Tax expense:			
	(1) Current tax		3,725.65	5,341.27
	(2) Deferred tax		-	-
IX	Profit (Loss) for the period from continuing operations (VII-VIII)		10,603.81	15,202.07
X	Earnings per equity share (for continuing operation):			
	(1) Basic		0.0582	0.8347
	(2) Diluted			
The accompanying notes form an integral part of these standalone financial statements.				
This is the Statement of Profit and Loss referred to in our report of even date.				
For and on behalf of the Board of Directors				
For O P KHAJANCHI & CO				
Chartered Accountants				
Firm's Registration No.: 330280E				
			SAILEN ROY	GUDDI SONI
			Managing Director	Director
			DIN- 09673558	DIN-09814314
OM PRAKASH KHAJANCHI				
PROPRIETOR				
Membership No.: 065549				
UDIN: 26065549PLGKMX2105				
			CHANDAN SHAW	
Place: Kolkata		Chief Financial Officer and Director		
Date: 20.05.2026		PAN - JTTPS5420R		

KALPATARU ENGINEERING LTD

(L27104WB1980PLC033133)

CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 31ST MARCH, 2026

	Rs. In hundred	
	For the year ended 31st March 2026 (Rupees)	For the year ended 31st March 2025 (Rupees)
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
Net profit before tax and after extra- ordinary items (As per profit & loss account)	14,329.46	20,543.34
Adjustments for items not included	-	-
	55.40	46.18
<u>Operating Profit before working capital changes</u>	14,384.86	20,589.52
<u>Working capital adjustments: -</u>		
(Increase)/ decrease in current loans and advances	1,65,302.81	-2,44,071.25
(Increase)/ decrease in Trade receivables	-71,722.50	-78,310.00
(Increase)/ decrease in inventories	-	-
(Increase)/ decrease in other current assets	-300.88	-152.44
Increase/ (decrease) in trade payables		
Increase/ (decrease) in current liabilities	1,02,851.30	-98,668.13
<u>Cash generated from operations</u>	2,10,515.58	-4,00,612.30
Direct Taxes Paid	5,341.27	2,859.08
Net cash flow from operating activities (A)	2,05,174.31	-4,03,471.38
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
Proceed from sale(purchase) of investments	-3,24,549.00	4,97,595.00
(Increase)/ decrease in capital expenditure	-	-
(Increase)/ decrease in fixed assets	-1,080.50	-
Net cash flow from investing activities (B)	-3,25,629.50	4,97,595.00
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
Proceeds from issue of equity shares	-	-
Share Applocation Money received(refund)	-	-
Net cash flow from financing activities (C)	-	-
Net cash flow during the year (A + B + C)	-1,20,455.19	94,123.62
Add: Opening cash and cash equivalents	2,04,182.34	1,10,058.72
Closing cash and cash equivalents	83,727.15	2,04,182.34
Components of cash and cash equivalents		
Cash in hand	18,881.80	30,236.88
Deposit with banks in current accounts	64,845.34	1,73,945.46
Total cash and cash equivalents	83,727.15	2,04,182.34
	-0.00	-
The accompanying notes form an integral part of these standalone financial statements.		
This is the Statement of Cash Flow referred to in our report of even date.		
	For and on behalf of the Board of Directors	
For O P KHAJANCHI & CO		
Chartered Accountants		
Firm's Registration No.: 330280E		
	SAILEN ROY	GUDDI SONI
	Managing Director	Director
OM PRAKASH KHAJANCHI	DIN- 09673558	DIN-09814314
PROPRIETOR		
Membership No.: 065549		
UDIN: 26065549PLGKMX2105		
	CHANDAN SHAW	
Place: Kolkata	Chief Financial Officer and Director	
Date: 20.05.2026	PAN - JTTPS5420R	

Note 1 – Significant Accounting Policies and Notes thereon

Corporate information

M/s KALPATARU ENGINEERING LIMITED (the company) is a public company domiciled in India and incorporated under the provisions of the Companies Act, 2013. **18 Rabindra Sarani, Poddar Court Gate No.4, 4th Floor, Room No.4 Kolkata - 700001**, being a Public Limited Company its shares are listed on Calcutta Stock Exchanges. The company's Principal Business in Investment like Loans & Advance and Investments.

Note 1 –SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND KEY ACCOUNTING ESTIMATES AND JUDGEMENTS:

a. Statement of compliance:

The financial statements have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016 and other relevant provisions of the Act.

For the year ended 31st March, 2026, the financial statements of the Company have been prepared in compliance with the Indian Accounting Standards (Ind AS) noticed under Section 133 of Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Accounting Standards) Amendment Rules, 2016.

b. Basis of preparation of financial statements

The Company has prepared the Financial Statements which comprise the Balance Sheet as at 31st March, 2026, the Statement of Profit and Loss, the Statement of Cash Flows and the Statement of Changes in Equity for the year ended 31st March, 2026, and a summary of the significant accounting policies and other explanatory information (together hereinafter referred to as "Financial Statements).

These financial statements have been prepared and presented under the historical cost convention, on accrual basis of accounting except for certain financial assets and financial liabilities that are measured at fair values at the end of each reporting period, as stated in the accounting policies set out below. The accounting policies have been applied consistently over all the periods presented in these financial statements

The financial statements are presented in Indian Rupees ('INR') and all values are rounded to the nearest INR", except otherwise indicated.

c. Use of estimates and judgements

The preparation of the financial statements requires that the Management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent liabilities as at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. The recognition, measurement, classification or disclosure of an item or information in the financial statements is made relying on these estimates.

The estimates and judgements used in the preparation of the financial statements are continuously evaluated by the Company and are based on historical experience and various other assumptions and factors (including expectations of future events) that the Company believes to be reasonable under the existing circumstances. Actual results could differ from those estimates. Any revision to accounting estimates is recognized prospectively in current and future periods.

d. Presentation of Financial Statements

The Balance Sheet and the Statement of Profit and Loss are prepared and presented in the format prescribed in the Schedule III to the Companies Act, 2013 ("the Act"). The Statement of Cash Flows has been prepared and presented as per the requirements of Ind AS 7 "Statement of Cash flows". The disclosure requirements with respect to items in the Balance Sheet and Statement of Profit and Loss, as prescribed in the Schedule III to the Act, are presented by way of notes forming part of the financial statements along with the notes required to be disclosed under the notified Accounting Standards and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as

amended).

e. Revenue Recognition

Revenue is recognized based to the extent it is probable that the economic benefit will flow to the company and revenue can be reliably measured regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment, and excludes taxes & duties collected on behalf of the Government and is reduced for estimated customer returns, rebates and other similar allowances.

Interest Income is recorded using the Effective Interest Rate (EIR). EIR is the rate that exactly discounts the estimated future cash receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset.

The Company recognizes revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the company and significant risk and reward incidental to sale of products is transferred to the buyer, usually on delivery of the goods.

Other items of income are accounted as and when the right to receive such income arises and it is probable that the economic benefits will flow to the company and the amount of income can be measured reliably.

f. Inventories

Inventories are valued at the lower of cost and net realizable value (NRV). At cost or Net Realizable value whichever is lower.

g. Cash Flow Statement

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of change in value.

For the purpose of the statement of cash flows, cash and cash equivalents includes cash on hand, term deposits and other short term highly liquid investments, net of bank overdrafts as they are considered an integral part of the Company's cash management. Bank overdrafts are shown within short term borrowing in balance sheet.

h. Tangible fixed assets

Fixed assets are stated at cost, less depreciation and impairment losses, if any. The cost comprises purchase price, borrowing costs if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.

Particular	Estimated life in Years
COMPUTER	6 Years

i. Depreciation

Depreciation on fixed assets is provided on a straight-line basis using the rates arrived at based on the useful lives estimated by the management, or those prescribed under the Schedule II to the Companies Act, 2013, whichever is higher. However Management has not estimated the useful lives of assets and rate is used as per the Companies Act, 2013.

j. Borrowing

Borrowings are initially recognized at fair value, net of transaction costs incurred. Borrowings are subsequently measured at amortized cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognized in profit or loss over the period of the borrowings using the effective interest method. Borrowings are removed from the balance sheet when the obligation specified in the contract is discharged, cancelled or expired.

k. Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. In the current year, the custom duty paid on acquisition of Fixed asset has been capitalized as the duty paid is not refundable.

All other borrowing costs are recognized in Statement of Profit and Loss in the period in which they are incurred.

l. Retirement and other employee benefits

Retirement benefit in the form of provident fund is a defined contribution scheme. The company has no obligation, other than the contribution payable to the provident fund. The company recognizes contribution payable to the provident fund scheme as expenditure, when an employee renders the related service.

m. Income taxes

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 enacted in India. The tax rates and tax Laws used to compute the amounts are those that are enacted, at the reporting date.

Deferred Taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted at the reporting date.

Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets including the unrecognized deferred tax assets, if any, at each reporting date, are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which deferred tax assets can be realized.

The carrying amount of deferred tax assets are reviewed at each reporting date and are adjusted for its appropriateness.

Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set off current tax assets against current tax liabilities and deferred tax assets and deferred taxes relate to the same taxable entity and the same taxation authority.

Minimum Alternate Tax (MAT) paid in a year is charged to the Statement of Profit and Loss as current tax. The company recognizes MAT credit available as an asset only to the extent there is convincing evidence that the company will pay normal income tax during the specified period, i.e., the period for which MAT Credit is allowed to be carried forward. In the year in which the Company recognizes MAT Credit as an asset in accordance with the Guidance Note on Accounting for Credit Available in respect of Minimum Alternate Tax under the Income Tax Act, 1961, the said asset is created by way of credit to the statement of Profit and Loss and shown as "MAT Credit Entitlement." The Company reviews the "MAT Credit Entitlement" asset at each reporting date and writes down the asset to the extent the company does not have convincing evidence that it will pay normal tax during the sufficient period.

n. Earnings per share

Basic earnings per share is computed by dividing the profit/(loss) for the year by the weighted average number of equity shares outstanding during the year. The weighted average number of equity shares outstanding during the year is adjusted for treasury shares, bonus issue, bonus element in a rights issue to existing shareholders, share split and reverse share split (consolidation of shares).

Diluted earnings per share is computed by dividing the profit/(loss) for the year as adjusted for dividend, interest and other charges to expense or income (net of any attributable taxes) relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity

shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date.

o. Cash flow statement

Cash Flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transaction of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income and expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the company are segregated.

p. Provisions, Contingent Liabilities & Contingent Assets

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, and it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognized as asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

	As at 31st March, 2026	As at 31st March, 2025
(a) Contingent Liabilities Security given by the company in respect of loans taken by other companies	Nil	Nil
(b) Commitments	Nil	Nil

q. Earning and Expenditure in Foreign Currency

	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Earnings	Nil	Nil
Expenditures	Nil	Nil

r. Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006

The Company has no dealing with any party registered under the Micro, Small and Medium Enterprises Development Act, 2006.

s. Cash and cash equivalent

Cash and cash equivalents in the balance sheet comprise cash at banks and on hand and demand deposits with an original maturity of three months or less and highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

The bank balances in India include both rupee accounts. On a standalone basis, balance in current and deposit accounts stood at 83,72,715/--, as at March 31, 2026.

t. Related party transaction

As per the Ind AS 24, the disclosures of transactions with the related parties are given below -:

Name	Relation	Amount	Transaction
nil			

u. Event occurring after the date of balance sheet

Where material event occurring after the date of the balance sheet are considered up to the date of approval of accounts by the board of director

v. Recoverability of trade receivables

Required judgments are used in assessing the recoverability of overdue trade receivables and for determining whether a provision against those receivables is required. Factors considered include the credit rating of the counterparty, the amount and timing of anticipated future payments and any possible actions that can be taken to mitigate risk of non-payment.

w. The Company has reclassified/regrouped previous year figures where necessary to confirm to the current year's classification

**For O P KHAJANCHI & CO.
(CHARTERED ACCOUNTANTS)
ICAI FRN. 330280E**

For and on behalf of the Board of Directors

**OM PRAKASH KHAJANCHI
PROPRIETOR
MEM NO.: 065549
Place: Kolkata
Date: 20.05.2026
UDIN: 26065549PLGKMX2105**

**SAILEN ROY
Managing Director
DIN-09673558**

**GUDDI SONI
Director
DIN-09814314**

**CHANDAN SHAW
(CFO and Director)
PAN-JTTPS5420R**

KALPATARU ENGINEERING LTD

(L27104WB1980PLC033133)

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2026

AND STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON THAT DATE

DEPRECIATION ON FIXED ASSETS AS PER COMPANIES ACT' 2013

NOTES : 2

Fixed Assets (Tangible Assets)

Rs. In hundred

Sr. No	Particulars	Gross Block			DEPRECIATION			Net Block	
		Balance as on 31.03.2025	Addition/ Deletion	Balance as on 31.03.2026	Balance as on 31.03.2025	During the year	Balance as on 31.03.2026	WDV balance as on 31.03.2026	WDV balance as on 31.03.2025
1	COMPUTER	345.00	1,080.51	1,425.51	216.91	-	216.91	1,208.60	128.09
2	SDD SOFTWARE	175.00	-	175.00	46.18	55.40	101.58	73.42	128.82
	TOTAL	520.00	1,080.51	1,600.51	263.09	55.40	318.49	1,282.02	256.91

NOTES

(i) All above assets are freehold assets.

(ii) Pursuant to the enactment of Companies Act 2013, the company has applied the estimated useful live as specified in schedule II.

Depreciation on Computer has not been provided as residual value is more than WDV shown in the books.

For O P KHAJANCHI & CO

For and on behalf of the Board of Directors

Chartered Accountants

Firm's Registration No.: 330280E

SAILEN ROY

GUDDI SONI

Managing Director

Director

DIN- 09673558

DIN-09814314

OM PRAKASH KHAJANCHI

PROPRIETOR

Membership No.: 065549

UDIN: 26065549PLGKMX2105

CHANDAN SHAW

Place: Kolkata

Chief Financial Officer and Director

Date: 20.05.2026

PAN - JTTPS5420R

KALPATARU ENGINEERING LTD

Notes forming part of the financial statements 2026

Note 3: Non Current Investments

Rs. In hundred

Particulars	As at 31st March, 2026	As at 31st March, 2025
Trade Investment	-	-
Investment In shares	19,83,488.50	16,58,939.50
Total	19,83,488.50	16,58,939.50

Note 4: Trade Receivables

Rs. In hundred

Particulars	As at 31st March, 2026	As at 31st March, 2025
Sundry Debtors		
Over than Six Months	72,163.12	60.62
Less than Six Months	84,420.00	84,800.00
Total	1,56,583.12	84,860.62

Trade Receivables- Ageing Disclosures

Trade Receivables ageing schedule as at 31st March,2026

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables - considered good	84,420.00	-	72,163.12	-	-	1,56,583.12
(ii) Undisputed Trade receivables - considered doubtful	-	-	-	-	-	-
(iii) Disputed trade receivables considered good	-	-	-	-	-	-
(iv) Disputed trade receivables considered doubtful	-	-	-	-	-	-

Trade Receivables ageing schedule as at 31st March,2025

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables -considered good	84,800.00	60.62			-	84,860.62

Note 5: Cash and Cash Equivalents

Rs. In hundred

Particulars	As at 31st March, 2026	As at 31st March, 2025
Balances with banks	-	
In current accounts	64,845.34	1,73,945.46
Cash in hand	18,881.80	30,236.88
Total	83,727.15	2,04,182.34

Note 6: Short Term Loans and Advances

Rs. In hundred

Particulars	As at 31st March, 2026	As at 31st March, 2025
a) Loans and advances to Others	25,88,610.23	27,41,670.45
Tax Deducted at Sources	10,546.21	22,788.80
Total	25,99,156.44	27,64,459.25

Note 7: Other Current Assets

Rs. In hundred

Particulars	As at 31st March, 2026	As at 31st March, 2025
GST Input tax Credit		
IGST Input	567.00	486.00
CGST Input	256.49	146.55
SGST Input	256.49	146.55
Total	1,079.98	779.10

KALPATARU ENGINEERING LTD**Notes forming part of the financial statements 2026****Note 8: Share capital****Rs. In hundred**

Particulars	Mar-26		Mar-25	
	Number of shares	Amount	Number of shares	Amount
(a) Authorised				
Equity shares of Rs. 10/- each with voting rights	2,11,00,000	21,10,000.00	2,11,00,000	21,10,000.00
	2,11,00,000	21,10,000.00	2,11,00,000	21,10,000.00
(b) Issued				
Equity shares of Rs. 10/- each with voting rights	1,82,13,400	18,21,340.00	1,82,13,400	18,21,340.00
	1,82,13,400	18,21,340.00	1,82,13,400	18,21,340.00
(c) Subscribed and fully paid up				
Equity shares of Rs. 10/- each with voting rights	1,82,13,400	18,21,340.00	1,82,13,400	18,21,340.00
Total	1,82,13,400	18,21,340.00	1,82,13,400	18,21,340.00

Refer Notes (i) to (ii) below

Notes:

(i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	Opening Balance	Fresh Issue	Other Changes	Closing Balance
Issued, Subscribed and Fully Paid-up				
<i>Equity shares with voting rights</i>				
- Number of shares	1,82,13,400	-	-	1,82,13,400
- Amount (Rs.)	18,21,340.00	-	-	18,21,340.00
- Number of shares	1,82,13,400	-	-	1,82,13,400
- Amount (Rs.)	18,21,340.00	-	-	18,21,340.00

(ii) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	Mar-26		Mar-25	
Equity shares with voting rights	-		-	
BRIJESH KOSHTI	11,87,380	6.50	11,87,380	6.50
KIRSTEN TIEUP PRIVATE LIMITED	12,69,200	6.97	12,69,200	6.97
ASHTVINAYAK TRADERS PRIVATE LIMITED	14,71,285	8.08	14,71,285	8.08
Total	37,25,780		37,25,780	

Statement of changes in equity for the year ended March 31, 2025

Equity shares of Re. 10 each issued, subscribed and fully paid	Mar-26		Mar-25	
Paticuler	Number	Value	Number	Value
Balance at the beginning of the year	1,82,13,400	18,21,340.00	1,82,13,400	18,21,340.00
Changes during the year	-	-	-	-
Balance at the end of the year	1,82,13,400	18,21,340.00	1,82,13,400	18,21,340.00

Shares held by promoters at the end of the year 31st March 2026				
Sr. No.	Promoter Name	No. of Shares	% of total shares	% Change during the year
	Individual			
1	AJAY KUMAR AGARWAL	9,000	0.05	
2	AMIT KUMAR AGARWALLA	9,000	0.05	
3	R M KOTHARI	8,400	0.05	
4	R S AGARWAL AND SONS HUF	9,000	0.05	
5	RAJNI PARAKH	9,000	0.05	
6	REENA BHUTORIA	9,000	0.05	
7	SUNITA AGARWAL	9,000	0.05	
8	TARA DEVI KOTHARI	8,500	0.05	
	Sub Total	70,900	0.39	
	Bodies Corporate			
1	EKDANT SALES PRIVATE LIMITED	3,02,000	1.66	
2	GLORY TRADE & EXPORTS LTD	20,000	0.11	
3	KIRSTEN TIEUP PRIVATE LIMITED	12,69,200	6.97	
4	MANGALRASHI COMMOTRADE LIMITED	2,52,000	1.38	
5	MARKS N GLIX AUTOMOTIVES PRIVATE LIMITED	13,74,000	7.54	
6	MARKS N GLIX MOTORS PRIVATE LIMITED	8,06,000	4.43	
7	OMATIC VYAPAAR PVT. LTD	18,000	0.10	
8	PANCHRATAN MERCANTILE PRIVATE LIMITED	2,52,000	1.38	
9	PURPOSIVE TRADERS PVT LTD	5,000	0.03	
10	SATYAM PROJECTS LTD	10,000	0.06	
11	SHIVDHARA SUPPLIERS PRIVATE LIMITED	3,02,500	1.66	
12	TRENDON DISTRIBUTORS PRIVATE LIMITED	5,16,509	2.84	
	Sub Total	51,27,209	28.15	
	Total	51,98,109	28.54	

Shares held by promoters at the end of the year 31st March 2025				
Sr. No.	Promoter Name	No. of Shares	% of total shares	% Change during the year
	Individual			
1	AJAY KUMAR AGARWAL	9,000	0.05	
2	AMIT KUMAR AGARWALLA	9,000	0.05	
3	R M KOTHARI	8,400	0.05	
4	R S AGARWAL AND SONS HUF	9,000	0.05	
5	RAJNI PARAKH	9,000	0.05	
6	REENA BHUTORIA	9,000	0.05	
7	SUNITA AGARWAL	9,000	0.05	
8	TARA DEVI KOTHARI	8,500	0.05	
	Sub Total	70,900	0.39	
	Bodies Corporate			
1	EKDANT SALES PRIVATE LIMITED	3,02,000	1.66	
2	GLORY TRADE & EXPORTS LTD	20,000	0.11	
3	KIRSTEN TIEUP PRIVATE LIMITED	12,69,200	6.97	
4	MANGALRASHI COMMOTRADE LIMITED	2,52,000	1.38	
5	MARKS N GLIX AUTOMOTIVES PRIVATE LIMITED	8,70,000	4.78	
6	MARKS N GLIX MOTORS PRIVATE LIMITED	8,06,000	4.43	
7	NIRMALKUNJ SALES LIMITED	2,52,000	1.38	
8	OMATIC VYAPAAR PVT. LTD	18,000	0.10	
9	PANCHRATAN MERCANTILE PRIVATE LIMITED	2,52,000	1.38	
10	PURPOSIVE TRADERS PVT LTD	5,000	0.03	
11	RUDRAMUKHI VINTRADE LIMITED	2,52,000	1.38	
12	SATYAM PROJECTS LTD	10,000	0.06	
13	SHIVDHARA SUPPLIERS PRIVATE LIMITED	3,02,500	1.66	
14	TRENDON DISTRIBUTORS PRIVATE LIMITED	5,16,509	2.84	
	Sub Total	51,27,209	28.15	
	Total	51,98,109	28.54	

Note 9: Reserves & Surplus		Rs. In hundred			
Particulars	As at 31st March, 2026	As at 31st March, 2025			
(a) Securities premium account					
Opening balance	27,78,534.04	27,78,534.04			
Add : Premium on shares issued during the year	-	-			
	27,78,534.04	27,78,534.04			
Less : Utilised during the year for:	-	-			
Closing balance	27,78,534.04	27,78,534.04			
(b) Surplus / (Deficit) in Statement of Profit and Loss					
Opening balance	98,446.45	83,244.38			
Add: Profit / (Loss) for the year	10,603.81	15,202.07			
Less : Adjusted	-	-			
Closing balance	1,09,050.26	98,446.45			
Total	28,87,584.30	28,76,980.49			
Note 10: Deferred Tax Liabilities		Rs. In hundred			
Particulars	As at 31st March, 2026	As at 31st March, 2025			
Deferred Tax	25.64	25.64			
Total	25.64	25.64			
Note 11: Trade Payable		Rs. In hundred			
Particulars	As at 31st March, 2026	As at 31st March, 2025			
Sundry Creditors	8,579.12	8,390.32			
Total	8,579.12	8,390.32			
Trade Payables - Ageing Disclosures					
Trade Payables ageing schedule: As at 31st March,2026					
Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	4,693.80	-	-	3,885.32	8,579.12
(ii) Others	-	-	-	-	-
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Trade Payables ageing schedule: As at 31st March,2025					
Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	-	1,830.00	-	6,560.32	8,390.32
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Trade Payables - MSME Disclosures : NA					
Note 12: Other Current Liabilities		Rs. In hundred			
Particulars	As at 31st March, 2026	As at 31st March, 2025			
Audit Fess Payable	210.00	150.00			
Professional Fees Payable	373.50	-			
TDS payable	41.50	-			
Expenses Payable	-	1,250.00			
Other Payables	1,03,437.50	-			
Total	1,04,062.50	1,400.00			
Note 13: Short Term Provisions		Rs. In hundred			
Particulars	As at 31st March, 2026	As at 31st March, 2025			
Provision for Income Tax	5,341.27	2,859.08			
Add: During the year	3,725.65	5,341.27			
Less: paid/adjusted	5,341.27	2,859.08			
Total	3,725.65	5,341.27			

KALPATARU ENGINEERING LTD		
Notes forming part of the financial statements 2026		
Note 14: Revenue from operations		
		Rs. In hundred
Particulars	As at 31st March, 2026	As at 31st March, 2025
Sale	1,42,244.00	2,38,580.00
Total	1,42,244.00	2,38,580.00
Note 15: Other Income		
		Rs. In hundred
Particulars	As at 31st March, 2026	As at 31st March, 2025
Interest Received	1,09,018.69	2,38,026.20
Interest on IT Refund	882.53	-
Total	1,09,901.22	2,38,026.20
Note 16: Purchase of Stock in Trade		
		Rs. In hundred
Particulars	As at 31st March, 2026	As at 31st March, 2025
Purchase	1,90,380.00	4,28,350.00
Total	1,90,380.00	4,28,350.00
Note 17: Employee Benefit Expenses		
		Rs. In hundred
Particulars	As at31st March, 2026	As at31st March, 2025
Salaries & Wages	36,476.00	18,614.64
Total	36,476.00	18,614.64
Note 18: Payment To Auditors		
		Rs. In hundred
Particulars	As at31st March, 2026	As at31st March, 2025
As Statutory Audit Fees	210.00	210.00
Total	210.00	210.00
Note 19: Finance Cost		
		Rs. In hundred
Particulars	As at31st March, 2026	As at31st March, 2025
Bank Charges	0.33	4.91
Total	0.33	4.91
Note 20 : Other expenses		
		Rs. In hundred
Particulars	As at31st March, 2026	As at31st March, 2025
Advertisement Expenses	102.82	176.38
Business Promotion Expenses	1,661.50	1,646.70
Filing Fees & Subscription	43.27	77.92
General Expenses	1,019.87	592.73
Interest on TDS	0.86	4.54
Registrar Fees	141.00	141.00
Listing and Depository Fee	1,038.50	1,016.40
Postage, Telegram & Courier Charges	581.10	611.11
Printing & Stationary Expenses	900.05	742.19
Professional & Legal Fees	1,088.88	730.00
Rent Expenses	1,440.00	1,440.00
Telephone Expenses	651.50	434.20
Travelling and Conveyance Expenses	1,549.06	1,039.62
Website Maintenance Expenses	188.80	82.60
Meeting Expenses	241.00	98.24
Depreciation	55.40	46.18
TDS Filing fees	-	3.50
Software maintenance charges	45.83	
Rounding off	-0.01	
	10,749.43	9,888.31

KALPATARU ENGINEERING LTD

Notes to Financial Statements for the year ended 31st March,2026

Note : Calculation of Important Financial Ratios

Particulars		2025-26	2024-25
1) Current Ratio			
<u>Current Assets</u>			
Cash & Cash Equivalents		83,727.15	2,04,182.34
Other Current Assets		1,57,663.10	85,639.72
	Total	2,41,390.25	2,89,822.06
<u>Current Liabilities</u>			
Other Current Liabilities		1,12,641.62	9,790.32
Short Term Provisions		3,725.65	5,341.27
	Total	1,16,367.27	15,131.59
Current Ratio		2.07	19.15

Remarks:

2) Debt Equity Ratio

<u>Total Liability</u>			
		1,12,641.62	9,790.32
<u>Shareholder's Equity</u>			
Equity Share Capital		18,21,340.00	18,21,340.00
Reserves & Surplus		28,87,584.30	28,76,980.49
	Total	47,08,924.30	46,98,320.49
Debt Equity Ratio		0.02	0.00

3) Debt Service Coverage Ratio**4) Return on Equity Ratio**

<u>Net Income</u>			
Profit after Tax		10,603.81	15,202.07
<u>Shareholder's Equity</u>			
Equity Share Capital		18,21,340.00	18,21,340.00
Reserves & Surplus		28,87,584.30	28,76,980.49
	Total	47,08,924.30	46,98,320.49
Return on Equity Ratio		0.0023	0.0032

5) Inventory Turnover Ratio

Since the company has no inventories as on 31.03.2026, the same ratio is not

6) Trade Receivables Turnover Ratio**7) Trade Payables Turnover Ratio**

8) Net Capital Turnover Ratio			
	Net Annual Sales	1,42,244.00	2,38,580.00
	<u>Total Assets</u>		
	Assets	48,25,317.21	47,13,477.72
		48,25,317.21	47,13,477.72
	Net Capital Turnover Ratio	0.03	0.05
Remarks:			
9) Net Profit Ratio			
	Net Profit after Tax	10,603.81	15,202.07
	Revenue	2,52,145.22	4,76,606.20
	Net Profit Ratio	4.21	3.19
Remarks:			
10) Return on Capital Employed			
	<u>Earnings Before Interest and Tax</u>		
	Profit after Tax	10,603.81	15,202.07
	Add: Interest	-	-
	Add: Tax	3,725.65	5,341.27
	Total	14,329.46	20,543.34
	<u>Capital Employed</u>		
	Total Assets	48,25,317.21	47,13,477.72
	Less: Current Liabilities	1,16,367.27	15,131.59
		47,08,949.95	46,98,346.13
	Return on Capital Employed	0.0030	0.0044
Remarks:			
11) Return on Investment			
There are no returns on Investments yet			

KALPATARU ENGINEERING LIMITED

CIN: L27104:WB1980PLC033133

**Regd. Off.: - 18 RABINDRA SARANI, PODDAR COURT GATE NO.4,
4TH FLOOR, ROOM NO.4 KOLKATA -700001**

Tel. No.: 88204 58360

Website: www.kalpataruengineering.co.in; E-mail: kalpataruengg ltd@gmail.com

ATTENDANCE SLIP

**(To be handed over at the entrance of the meeting hall)
(45th Annual General Meeting - Saturday, 19th day of September, 2026)**

I/We hereby record my/our presence at the 45th Annual General Meeting of the members of the Company for the year 2026 will be held on Saturday, the 19th day of September, 2026 at 1:30 PM at 18 Rabindra Sarani, Poddar Court Gate No.4, 4th Floor, Room No.4 Kolkata -700001

Full Name of the member (in BLOCK LETTERS): _____

Folio No. _____, DP ID No. _____, Client ID No. _____

Full Name of Proxy (in BLOCK LETTERS): _____

Member/ Proxy(s) Signature: _____

(Please cut here and bring the Attendance Slip duly Signed, to the meeting and hand it over the entrance.
Duplicate slips will not be issued at the venue of the meeting.)

KALPATARU ENGINEERING LIMITED
CIN: L27104:WB1980PLC033133
Regd. Off.: - 18 RABINDRA SARANI, PODDAR COURT GATE NO.4,
4TH FLOOR, ROOM NO.4 KOLKATA -700001
Tel. No.: 88204 58360
Website: www.kalpataruengineering.co.in; E-mail: kalpataruengg ltd@gmail.com

PROXY FORM

(45th Annual General Meeting 2025- Saturday, 19th day of September, 2026)

Form No. MGT-11

[Pursuant to Section 105(6) of the Companies Act, 2013 and of the Companies (Management and Administration) Rules, 2014]

CIN: L27104:WB1980PLC033133

Name of the Company: KALPATARU ENGINEERING LTD

Regd Office: 18 Rabindra Sarani, Poddar Court Gate No.4, 4th Floor, Room No.4 Kolkata -700001

Name of the member(s):

Registered Address:

E-mail ID:

Folio No. /DP Client ID:

I/We, being the member(s) of shares of the above Company, hereby appoint

- | | |
|----------------|------------------------------|
| 1. Name..... | Address..... |
| E-mail id..... | Signature..... or filing him |
| 2. Name..... | Address..... |
| E-mail id..... | Signature..... or filing him |

As my/our proxy to attend and vote (on a poll) for me/us on my/our behalf at the 45th AGM of the Company for the year 2026, to be held on Saturday, the 19th day of September, 2026 at 1:30 PM at 18 Rabindra Sarani, Poddar Court Gate No.4, 4th Floor, Room No.4 Kolkata -700001 and at any adjournment thereof in respect of such resolution(s) as are indicated below:

Resolution No.	Resolution	For	Against
Ordinary Business			
1.	To receive, consider and adopt the Audited Financial Statements of the Company for the Financial Year ended 31st March, 2026 together with the Report of the Directors' and Auditors' thereon. as an Ordinary Resolution.		
2.	To appoint a director in place of Chandan Shaw (DIN: 08943210), who retires by rotation and being eligible, offers himself for re-appointment. as an Ordinary Resolution.		

Signed this.....day of2026

Affix
Revenue
Stamp

Signature of the member

Signature of proxy

Note: This form of proxy in order to be effective should be duly completed and deposited at the registered office of the Company not less than 48 hours before the commencement of the meeting.

(Annexure to the Notice for the 45th Annual General Meeting of the company for the year 2026 to be held on 19th day of September, 2026)

1. Name & Registered Address of Sole/First named Member :
2. Joint Holders Name (If any) :
3. Folio No. / DP ID & Client ID :
4. No. of Equity Shares Held :

Dear Shareholder,

Subject: Process and manner for availing E-voting facility:

Pursuant to Provisions of Section 108 of the Companies Act, 2013, Rule 20 of the Companies (Management and Administration) Rules, 2014 as amended by the Companies (Management and Administration) amendment Rules, 2015 and Regulation 44(1) of the (Listing obligation and Disclosure Requirements) Regulation 2015, the Company is pleased to provide E-voting facility to the members to cast their votes electronically on all resolutions proposed to be considered at the 45th Annual General Meeting (AGM) to be held on Saturday, the 19th day of September, 2026 at 1:30 P.M. at 18 Rabindra Sarani, Poddar Court Gate No.4, 4th Floor, Room No.4 Kolkata -700001 and at any adjournment thereof.

The Company has engaged the services of Central Depository Services (India) Limited (CDSL) to provide the e-voting facility. The e-voting facility is available at the link <https://www.evotingindia.com>.

The Electronic Voting Particulars are set out below:

SN (Electronic Voting Sequence Number)	er ID	N / Sequence No.

The E-voting facility will be available during the following voting period:

Remote e-Voting Start On	Remote e-Voting End On
16 th September, 2026 at 9:00 A.M. (IST)	18 th September, 2026 at 5:00 P.M. (IST)

Please read the instructions mentioned in Point No. 13 of the Notice before exercising you vote.

KALPATARU ENGINEERING LIMITED

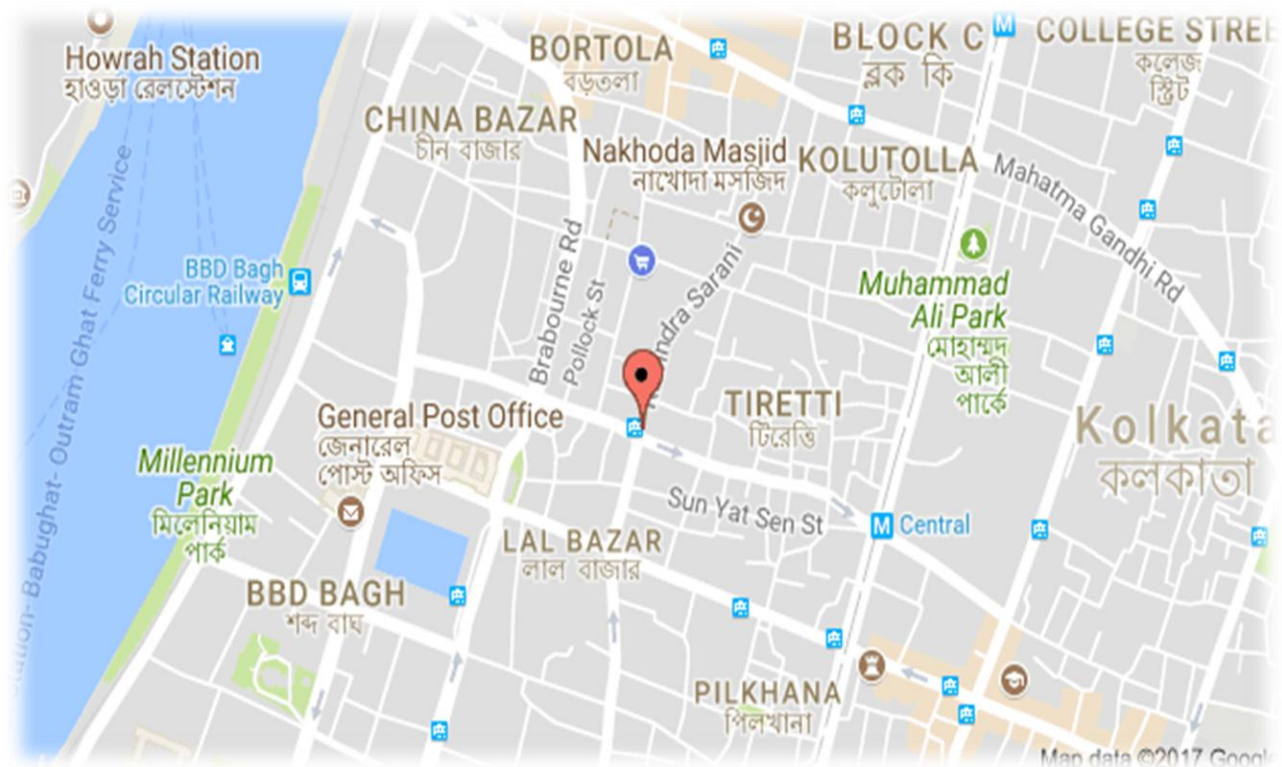
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ROAD MAP TO AGM VENUE



18, Rabindra Sarani, Poddar Court, Gate No.4, 4th Floor, Room No.4, Kolkata-700001