

J. B. S. & Company

CHARTERED ACCOUNTANTS

60, BENTINCK STREET, 4TH FLOOR
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Limited Review Report

Review Report to: Kalpataru Engineering Ltd.

We have reviewed the accompanying statement of unaudited financial results of Kalpataru Engineering Ltd. for the quarter/ half-year ended 30.09.2016. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For J.B.S & Company
Chartered Accountants
FRN – 323734E



CA Shilpa Poddar
(Partner)

Membership No: 068845

Place: Kolkata

Dated: 14.11.2016

KALPATARU ENGINEERING LTD

CIN: L27104WB1980PLC033133

Regd. Offc: 195, BLOCK-J, NEW ALIPORE KOLKATA 700053

Email: sachinsharma3108@yahoo.co.in

Statement of Standalone Un-Audited Results for the quarter/ half-year ended 30/09/2016

Particulars	(Rs. in lacs)					
	3 months ended (30/09/2016)	Preceding 3 months ended (30/06/2016)	Corresponding 3 Month ended in the previous year (30/09/2015)	Year to date figures for the current period (30/09/2016)	Year to date figures for the previous year (30/09/2015)	Previous year ended (31/03/2016)
(Refer Notes Below)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1 Income from Operations						
(a) Net sales/income from operations (Net of excise duty)	-	-	-	-	-	23.00
(b) Other operating income	-	-	-	-	-	-
Total income from operations (Net)	-	-	-	-	-	23.00
2 Expenses						
(a) Cost of materials consumed	-	-	-	-	-	-
(b) Purchases of Stock-in-trade	-	-	-	-	-	20.00
(c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-	-	-	-	-	-
(d) Employee benefits expense	5.38	2.31	2.65	7.69	4.12	10.95
(e) Depreciation and amortisation expenses	-	-	-	-	-	2.00
(f) Listing Fees	-	-	-	-	-	-
(g) Professional Fees	-	0.16	2.14	0.16	2.24	-
(h) Custodian Fees	1.61	-	-	1.61	-	-
(i) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	0.42	0.22	0.95	0.64	1.14	8.27
Total Expenses	7.41	2.69	5.74	10.10	7.50	41.22
3 Profit/(Loss) from operations before other income, finance costs and exceptional items (1-2)	(7.41)	(2.69)	(5.74)	(10.10)	(7.50)	(18.22)
4 Other income	-	1.44	-	1.44	0.80	19.05
5 Profit/(Loss) from ordinary activities before finance costs and exceptional items (3-4)	(7.41)	(1.25)	(5.74)	(8.66)	(6.70)	0.83
6 Finance costs	-	-	-	-	-	-
7 Profit/(Loss) from ordinary activities after finance costs but before exceptional items (5-6)	(7.41)	(1.25)	(5.74)	(8.66)	(6.70)	0.83
8 Exceptional items	-	-	-	-	-	-
9 Profit/(Loss) from ordinary activities before tax (7-8)	(7.41)	(1.25)	(5.74)	(8.66)	(6.70)	0.83
10 Tax expense	-	-	-	-	-	2.03
11 Net Profit/(Loss) from ordinary activities after tax (9-10)	(7.41)	(1.25)	(5.74)	(8.66)	(6.70)	(1.20)
12 Extraordinary items (Net of tax expense) (..... Lakhs)	-	-	-	-	-	-
13 Net Profit/(Loss) for the period (11-12)	(7.41)	(1.25)	(5.74)	(8.66)	(6.70)	(1.20)
14 Share of Profit/(Loss) of associates*	-	-	-	-	-	-
15 Minority Interest*	-	-	-	-	-	-
16 Net Profit/(Loss) after taxes, minority interest and share of profit/(Loss) of associates (13-14-15)*	(7.41)	(1.25)	(5.74)	(8.66)	(6.70)	(1.20)
17 Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	1,821.34	1,821.34	1,821.34	1,821.34	1,821.34	1,821.34
18 Reserve excluding revaluation Reserves as per Balance Sheet of previous accounting year						2,779.21
19.i Earnings per share (before extraordinary items) (of Rs10/- each) (not annualised)						
(a) Basic	(0.04)	(0.01)	(0.03)	(0.05)	(0.04)	(0.01)
(b) Diluted	(0.04)	(0.01)	(0.03)	(0.05)	(0.04)	(0.01)
19.ii Earnings per share (after extraordinary items) (of Rs10/- each) (not annualised)						
(a) Basic	(0.04)	(0.01)	(0.03)	(0.05)	(0.04)	(0.01)
(b) Diluted	(0.04)	(0.01)	(0.03)	(0.05)	(0.04)	(0.01)

Notes:

- The above Quarterly Financial Results is as required under Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015
- The classification/disclosure of items in the financial results shall be in accordance with the Schedule III of the Companies Act, 2013.
- Previous Year Figures have been re-arranged/regrouped wherever necessary.
- The above results were taken on record by the Board of Directors at its meeting held on 14.11.2016

For Kalpataru Engineering Ltd.



Authorised Signatory

Date :- 14.11.2016

KALPATARU ENGINEERING LTD

CIN: L27104WB1980PLC033133

Regd. Offc: 195, BLOCK-J, NEW ALIPORE KOLKATA 700053

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Statement of Asset and Liabilities		
Particulars	Half year ended (30-09-2016) (Rs. in Lakhs)	Previous year ended (31-03-2016) (Rs. in Lakhs)
Whether results are audited or unaudited	Unaudited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
Equity and liabilities		
Shareholders' funds		
Share capital	1,821.34	1,821.34
Reserves and surplus	2,770.56	2,779.21
Money received against share warrants	-	-
Total shareholders' funds	4,591.90	4,600.55
Share application money pending allotment	-	-
Deferred government grants	-	-
Minority interest	-	-
Non-current liabilities		
Long-term borrowings	-	-
Other long-term liabilities	-	-
Long-term provisions	-	-
Total non-current liabilities	-	-
Current liabilities		
Short-term borrowings	-	-
Trade payables	0.58	-
Other current liabilities	0.08	1.08
Short-term provisions	0.64	0.64
Total current liabilities	1.30	1.72
Total equity and liabilities	4,593.20	4,602.27
Assets		
Non-current assets		
(i) Fixed assets		
Tangible assets	-	-
Intangible assets	-	-
Tangible assets capital work-in-progress	-	-
Intangible assets under development or work-in-progress	-	-
Total fixed assets	-	-
(ii) Non-current investments	4,017.60	4,017.60
(v) Deferred tax assets (net)	-	-
(vii) Long-term loans and advances	-	-
(viii) Other non-current assets	-	-
Total non-current assets	4,017.60	4,017.60
Current assets		
Current investments	42.03	-
Inventories	-	-
Trade receivables	-	-
Cash and bank balances	19.34	35.76
Short-term loans and advances	507.20	544.91
Other current assets	7.03	4.00
Total current assets	575.60	584.67
Total assets	4,593.20	4,602.27

Notes:

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- Previous Year Figures have been re-arranged/regrouped wherever necessary.
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For Kalpataru Engineering Ltd.

Sachin

Authorised Signatory

Date :- 14.11.2016