

J. B. S. & Company

CHARTERED ACCOUNTANTS

60, BENTINCK STREET, 4TH FLOOR

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INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

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

1. We have reviewed the accompanying statement of unaudited financial results of Kalpataru Engineering Limited ("the Company") for the quarter June 30, 2017 (the "Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements') Regulations, 2015, as modified by circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

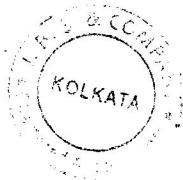
This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section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

2. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. 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 recognised 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, as modified by circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For J.B.S. & Company
Chartered Accountants,



C.A. Gouranga Paul
(Partner)
M. No.: 063711
Firm Reg. No.: 323734E



Place: Kolkata
Date: 14.08.2017



Kalpataru Engineering Ltd.

CIN No. : L27104WB1980PLC033133

E-mail : kalpataruenggild@gmail.com

Website : www.kalpataruengg.com

Name of the Company KALPATARU ENGINEERING LIMITED

Statement of unaudited financial results for the quarter ended 30th June, 2017

		(Rupees in lacs except EPS)	
	Particulars	Note No.	
			30th June, 2017 (Unaudited)
			30th June, 2016 (Unaudited)
I	Revenue From Operations		71.50
II	Other Income		10.65
III			3.03
	Total Income (I+II)		74.53
IV	EXPENSES		10.65
	Cost of materials consumed		-
	Purchases of Stock-in-Trade		-
	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress		124.32
	Employee benefits expense		-
	Finance costs		1.05
	Depreciation and amortization expense		-
	Other expenses		0.03
	Total expenses (IV)		1.08
	Profit/(loss) before exceptional items and tax (I- IV)		126.46
V			11.90
VI	Exceptional Items		-51.95
	Profit/(loss) before tax (V-VI)		-
VII	Tax expense:		-51.95
	(1) Current tax		-
	(2) Deferred tax		-
	Profit/(Loss) for the period from continuing operations (VII-VIII)		-
IX	Profit/(loss) from discontinued operations		-51.95
X	Tax expense of discontinued operations		-51.95
XI	Profit/(loss) from Discontinued operations (after tax) (X-XI)		-
XII	Profit/(loss) for the period (IX+XII)		-51.95
XIII	Other Comprehensive Income		-51.95
XIV	A (i) Items that will not be reclassified to profit or loss		-
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-
	B (i) Items that will be reclassified to profit or loss		-
	(ii) Income tax relating to items that will be reclassified to profit or loss		-
	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)		-
XV	Earnings per equity share (for continuing operation):		-
XVI	(1) Basic		-
	(2) Diluted		-
	Earnings per equity share (for discontinued operation):		-
XVII	(1) Basic		-
	(2) Diluted		-
	Earnings per equity share (for discontinued & continuing operations)		-
XVIII	(1) Basic		-
	(2) Diluted		-
	Notes:-		-

1 Results for the quarter ended 30th June, 2017 were reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 14th August, 2017.



Regd. Office

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



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CIN No. : L27104WB1980PLC033133

● E-mail : kalpataruenggtd@gmail.com

● Website : www.kalpataruengg.com

- 2 The above results have been prepared in compliance with the recognition and measurement principles of the Companies (India Accounting Standards) Rules, 2015 (Ind AS), as amended by the Companies (Indian Accounting Standards) Amendment Rules), 2016 prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable, beginning 1st April, 2017, the Company has for the first time adopted Ind AS with a transition date of 1st April, 2016.
- 3 The format for above results as prescribed in SEBI's Circular CIR/CFD/CMS/15/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's Circular dated 5th July, 2016. Ind AS and Schedule III (Division-II) to the Companies Act, 2013 applicable to Companies that are required to comply with Ind AS. Pursuant to this Circular, the above results do not include Ind AS compliant results for the preceding quarter and previous year ended 31st March, 2017 as the same are not mandatory.
- 4 The Statutory Auditors have carried out the "Limited Review" of the results for the quarter ended 30th June, 2017. The Ind AS Compliant financial results pertaining to the corresponding quarter ended 30th June, 2016, have not been subjected to limited review or audit. However, the management has exercised necessary due diligence to ensure that the financial results provided a true and fair view of its affairs.
- 5 Reconciliation between financial results as per previous Indian GAAP and Ind AS for the quarter ended 30th June, 2016
- 6 Investors Complaints: Pending at the beginning of quarter : 0, Received during quarter : 0, Disposed off during quarter : 0, Unresolved at the end of quarter : 0.
- 7 Figures of the previous period have been regrouped wherever necessary.
- 8 The above Standalone Unaudited financial Results for the quarter ended 30.06.2017 are available on .company's website: <http://kalpataruengineering.co.in>

Place: Kolkata
Date: 14th August, 2017

By and on behalf of the Board
KALPATARU ENGINEERING LTD.

Bhakti Somiy

Bhakti Somiy
Director



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