

Kalpataru Engineering Ltd.

18, Rabindra Sarani Poddar Court, Gate No. 4, 4th Floor, Room No. 4 Kolkata-700001
CIN No. L27104WB1980PLC033133; Website: www.kalpataruengineering.co.in
Email ID: kalpataruenggltd@gmail.com; Phone: (033) 4001-9900

Date: 05th February, 2019

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

Subject: Unaudited Financial Results for the quarter and Nine months ended 31st December, 2018

Ref.: Script Code: 021104

Dear Sir,

This is to inform you that Pursuant to Regulation 33 of SEBI (Listing Obligation & Disclosure Requirement) Regulation 2015, the Board of Directors of the company at their meeting held on 05th February, 2019, have approved the Un-audited Financial Results of the company for the quarter and Nine months ended 31st December, 2018.

Limited Review Report in the prescribed format issued by the Statutory Auditor of the Company also attached herewith.

Kindly note that the meeting of the Board of Directors commenced at 2.30 pm and concluded at 4.00 pm

Please take the same on your record and acknowledge the receipt of the same.

Thanking You.

Yours Faithfully,

For Kalpataru Engineering Limited

Barkha Jain
Barkha Jain
Company Secretary



LIMITED REVIEW REPORT

Review Report to
The Board of Directors,
Kalpataru Engineering Limited
18, Rabindra Sarani, Poddar Court,
Gate No. 4, 4th Floor, Room No .04
Kolkata- 700 001

1. We have reviewed the accompanying statement of unaudited financial results of **Kalpataru Engineering Limited** ("the Company") for the quarter and Nine months ended December 31, 2018 (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 Standard³⁴ "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued there under 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 OM PRAKASH KHAJANCHI
Chartered Accountants

O. P. Khajanchi

O.P. Khajanchi
Sole proprietor
M. No.: 065549



Place: Kolkata
Date: 05.02.2019

Name of the Company : Kalpataru Engineering Ltd.

CIN NO. L27104WB1980PLC033133

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

Email ID. kalpataruengltd@gmail.com; Website: kalpataruengineering.co.in; Contact No. 033-40019900

Statement of Unaudited Financial Result for the quarter and Nine Months ended 31st December, 2018

(Rupees in Lakh
Except EPS)

Particulars	Quarter ended		Nine months ended		Year ended	
	31st Dec, 2018	30th Sept, 2018	31st Dec, 2017	31st dec, 2018	31st Dec, 2017	31st March, 2018
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue From Operations	-	-	-	-	71.50	71.50
II Other Income	5.48	2.98	24.25	32.71	30.32	67.36
III Total Income (I+II)	5.48	2.98	24.25	32.71	101.82	138.86
IV EXPENSES						
Cost of materials consumed	-	-	-	-	-	-
Purchases of Stock-in-Trade	-	-	-	-	124.32	124.32
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	-	-	-	-	-	-
Employee benefits expense	1.77	1.33	1.85	4.95	3.37	5.21
Depreciation and amortization expense	-	-	0.03	0.03	0.09	2.11
Other expenses	1.18	0.26	3.96	5.40	5.75	6.86
Total expenses (IV)	2.95	1.59	5.84	10.38	133.53	138.50
Profit/(loss) before exceptional items and tax (I- IV)	2.53	1.39	18.41	22.33	-31.71	0.36
VI Exceptional items						
VII Profit/(loss) before tax (V-VI)	2.53	1.39	18.41	22.33	-31.71	0.36
VIII Tax expense:						
(1) Current tax						0.09
(2) Deferred tax						-
IX Profit (Loss) for the period from continuing operations (VII-VIII)	2.53	1.39	18.41	22.33	-31.71	0.27

3	The Statutory auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.																		
4	The Company has adopted Indian Accounting standards (Ind AS) with effect from 01 st April, 2017 and accordingly, the above results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 prescribed under Section 133 of the Companies Act, 2013																		
5	The Ind AS compliant financial result, pertaining to corresponding quarter and half year ended September 30, 2018 have not been subject to limited review to Audit. However, the management has exercised necessary due diligence to ensure that such financial result provide a true and fair view of its affairs.																		
6	The statement does not include Ind AS compliant result for the previous year ended March 31, 2017 as the same is not mandatory as per SEBI's Circular dated 05th July, 2016.																		
7	The reconciliation of net profit or loss reported in accordance with GAAP to total comprehensive income in accordance with Ind AS given below																		
	<table border="1"> <thead> <tr> <th>Discription</th> <th>Corresponding 3 months quarter ended in year 31st December, 2018 (Refer Note 5)</th> <th>Corresponding 9 months year ended in year 31st Decemebr, 2018 (Refer Note 5)</th> </tr> </thead> <tbody> <tr> <td>Net profit/(Loss) as per previous GAAP(Indian GAAP)</td> <td>2.53</td> <td>22.33</td> </tr> <tr> <td>Ind AS Adjustment : Add/(Less)</td> <td>-</td> <td>-</td> </tr> <tr> <td>Net profit/(Loss) as per Ind AS</td> <td>2.53</td> <td>22.33</td> </tr> <tr> <td>Other Comprehensive income</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total Comprehensive income for the period</td> <td>0</td> <td>0</td> </tr> </tbody> </table>	Discription	Corresponding 3 months quarter ended in year 31st December, 2018 (Refer Note 5)	Corresponding 9 months year ended in year 31st Decemebr, 2018 (Refer Note 5)	Net profit/(Loss) as per previous GAAP(Indian GAAP)	2.53	22.33	Ind AS Adjustment : Add/(Less)	-	-	Net profit/(Loss) as per Ind AS	2.53	22.33	Other Comprehensive income	0	0	Total Comprehensive income for the period	0	0
Discription	Corresponding 3 months quarter ended in year 31st December, 2018 (Refer Note 5)	Corresponding 9 months year ended in year 31st Decemebr, 2018 (Refer Note 5)																	
Net profit/(Loss) as per previous GAAP(Indian GAAP)	2.53	22.33																	
Ind AS Adjustment : Add/(Less)	-	-																	
Net profit/(Loss) as per Ind AS	2.53	22.33																	
Other Comprehensive income	0	0																	
Total Comprehensive income for the period	0	0																	
	The reconciliation statement has been provided in accordance with circular CIR/CFD/FAC/62/2016 issued by SEBI dated July 5th, 2016 on account of implementation of Ind AS by listed Companies																		

Place: Kolkata
Date: 05.02.2019

For and behalf of Board KALPATARU ENGINEERING LIMITED



Bhakti Somiya

Name: BHAKTI SOMIYA
Designation: Director
DIN: 06957470