

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: kalpataruengltd@gmail.com; Phone: 8820458360

Date: 6th November, 2023

To,
The Calcutta Stock Exchange Limited
7, Lyons Range,
Kolkata- 700 001
Scrip Code: **021104**

Subject: Outcome of Board Meeting of the Company for the 2nd quarter and half year ended 30th September, 2023 held on 6th November, 2023- Results

Ref.: Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir,

Pursuant to the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Regulations"), the Board of Directors of the Company at its Meeting held today i.e., **6th November, 2023**, have inter-alia considered and approved-

1. Un-audited Financial Results for the 2nd Quarter and half year ended September 30, 2023;

Accordingly, with regards to aforesaid, we are enclosing herewith the following:

- a. Un-audited Financial Results for the 2nd Quarter and half year ended September 30, 2023;
- b. Auditors Limited Review Report on the Results for the 2nd Quarter and half year ended September 30, 2023.

Kindly note that the meeting of the Board of Directors commenced at 04:00 P.M and concluded at 4:30 P.M.

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

Thanking You.
Yours Faithfully,

For Kalpataru Engineering Limited



Sandeep Verma
Company Secretary
M. No. 046612



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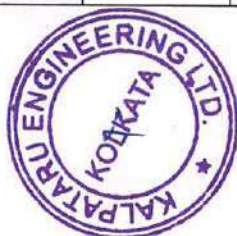
Website: www.kalpataruengineering.co.in

Phone: (033) 4001-9900

Statement of Unaudited Financial Result for the quarter and half year ended 30th Sept, 2023

(Rupees in Lakh except EPS)

	Particulars	Quarter ended			Half Year		Year ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31-03-2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations	11.070	9.270	25.000	20.340	25.000	408.620
II	Other Income	0.000	0.000	7.480	0.000	17.370	0.000
III	Total Income (I+II)	11.070	9.270	32.480	20.340	42.370	408.620
IV	EXPENSES						
	Cost of materials consumed		-				0.000
	Purchases of Stock-in-Trade	0.000	0.000	26.950	0.000	26.950	375.830
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	0.000	0.000	0.000	0.000	0.000	0.000
	Employee benefits expense	6.500	4.480	3.000	10.980	6.640	15.670
	Finance costs	0.000	0.000	0.000	0.000	0.000	0.000
	Depreciation and amortization expense	0.000	0.000	0.000	0.000	0.000	0.000
	Other expenses	1.660	3.710	1.190	5.370	3.280	9.190
	Total expenses (IV)	8.160	8.190	31.140	16.350	36.870	400.690
V	Profit/(loss) before exceptional items and tax (I- IV)	2.910	1.080	1.340	3.990	5.500	7.930
VI	Exceptional Items	0.000	-	-	-		1.550
VII	Profit/(loss) before tax (V-VI)	2.910	1.080	1.340	3.990	5.500	6.380
VIII	Tax expense:						
	(1) Current tax	0.760	0.280	0.390	1.040	1.470	2.060
	(2) Deferred tax	0.000	0.000	0.000	0.000	0.000	0.000
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	2.150	0.800	0.950	2.950	4.030	4.320
X	Profit/(loss) from discontinued operations						
XI	Tax expense of discontinued operations						
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	2.150	0.800	0.950	2.950	4.030	4.320
XIII	Profit/(loss) for the period (IX+XII)	2.150	0.800	0.950	2.950	4.030	4.320
XIV	Other Comprehensive Income						



	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	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	2.150	0.800	0.950	2.950	4.030	4.320
	Paid up Equity Share Capital (No of Shares)	18213400	18213400	18213400	18213400	18213400	18213400
	Face Value	10.00	10.00	10.00	10.00	10.00	10.00
XVI	Earnings per equity share (for continuing operation):						
	(1) Basic	0.012	0.004	0.005	0.016	0.022	0.024
	(2) Diluted	0.012	0.004	0.005	0.016	0.022	0.024
XVII	Earnings per equity share (for discontinued operation):						
	(1) Basic	0.000	0.000	0.000	0.000	0.000	0.000
	(2) Diluted	0.000	0.000	0.000	0.000	0.000	0.000
XVIII	Earnings per equity share(for discontinued & continuing operations)						
	(1) Basic	0.000	0.000	0.000	0.000	0.000	0.000
	(2) Diluted	0.000	0.000	0.000	0.000	0.000	0.000

Note:

1	The above Unaudited financial results were reviewed by Audit Committee and approved by the Board of Directors in their meeting held on 06th November, 2023.
2	The previous period figures have been regrouped wherever necessary.
3	The Statutory auditors of the Company have carried out a "Auditor Report" 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 above results for the quarter & half year ended 30th Sept,2023 along with Auditor Report has been approved by the Board of Directors of the Company.
6	There are no qualification in the Audit Report issued by the Auditor

For and behalf of Board Kalpataru Engineering Limited

Sailen Roy

Place: Kolkata
Date: 06.11.2023

Name: Sailen Roy
Designation: Whole Time Director
DIN: 09673558



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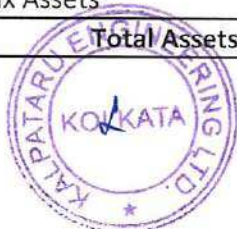
Website: www.kalpataruengineering.co.in

Phone: (033) 4001-9900

Statement of Assets and Liabilities for Company

(Rs. in Lakh)

Standalone / Consolidated Statement of Assets and Liabilities	As at 30th Sept 2023	As at 31st March 2023
	(Unaudited)	(Audited)
A ASSEST		
1 Non-current assets		
(a) Property, plant and equipment	0.13	0.13
(b) Capital work-in-progress	-	-
(c) Goodwill	-	-
(c) other Intangible assets	-	-
(d) Intangible assets under development	-	-
(e) Investments in subsidiary, joint ventures and associate	-	-
(f) Non-current Financial Assets	-	-
(i) Non-current Investments	2277.53	2277.53
(ii) Non-current Trade receivables	-	-
(iii) Non-current Loans	-	-
(iv) Other Non-current financial assets	-	-
Total non-current financial assets	-	-
(g) Defferred tax assets (net)	-	-
(h) Other non-current assets	-	-
Total non-current assets	2277.66	2277.66
2 Current Assets		
(a) Inventories	0.00	0.00
(b) Current financial assets	-	-
(i) Current Investments	256.64	0.00
(ii) Trade receivables	99.01	206.52
(iii) Cash and cash equivalents	13.19	21.38
(iv) Bank Balance other than cash and cash equivalents	59.09	54.34
(v) Current Loans	2032.31	2125.73
(vi) Other current financial assets	0.73	0.43
Total current financial assets	2460.97	2408.40
(c) Current tax assets (net)	-	-
(d) Other current financial assets	-	-
Total Current assets	2460.97	2408.40
Non-current assets classified as held for sale Regulatory deferral account debit balance and related deferred tax Assets	-	-
Total Assets	4738.63	4686.06



B	EQUITY AND LIABILITIES		
1	EQUITY		
	Equity attributable to owner of parent		
	(a) Equity share Capital	1821.34	1821.34
	(b) Other equity	2856.59	2853.64
	Total Equity attributable to owner of parent	4677.93	4674.98
	(c) Non controlling interest		
	Total Equity	4677.93	4674.98
2	LIABILITIES		
	Non-current liabilities		
	(a) Non-current financial liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payables	-	-
	(iii) Other non-current financial liabilities	-	-
	Total non-current liabilities		
	(b) Provisions	0.00	0.00
	(c) Deferred tax liabilities (net)	0.03	0.03
	(d) Deferred government grants	-	-
	(e) Other non-current liabilities	-	-
	Total non-current liabilities	0.03	0.03
3	Current liabilities		
	(a) Current Financial liabilities		
	(i) Borrowings	0.00	0.00
	(ii) Trade paybles	57.37	5.58
	(iii) Other current financial liabilities	-	-
	Total current financial liabilities	57.37	5.58
	(b) Other current liabilited	0.20	3.41
	(c) provisions	3.10	2.06
	(e) Current tax liabilities (Net)	0.00	0.00
	(f) Deferred government grants	0.00	0.00
	Total current liabilities	60.67	11.05
	Liabilities directly associated with assets in disposal group		
4	classified as held for sale	0.00	0.00
5	Regulatory deferral account credit balance and related deferred tax liability	0.00	0.00
	Total liabilities	60.70	11.08
	Total Equity and Liabilities	4738.63	4686.06



and behalf of Board Kalpataru Engineering Limited

Sailen Roy

Place: Kolkata
Date: 06.11.2023

Name: Sailen Roy
Designation: Whole Time Director
DIN: 09673558

KALPATARU ENGINEERING LTD

L27104WB1980PLC033133

CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 30TH SEPT, 2023

	For the year ended 30th Sept. 2023 (Rupees in Lakh)	For the year ended 31st March 2023 (Rupees in Lakh)
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax and after extra- ordinary items (As per profit & loss account)	3.99	6.38
Adjustments for items not included	0.00	-0.09
Operating Profit before working capital changes	3.99	6.29
Working capital adjustments: -		
(Increase)/ decrease in Advances	93.42	923.57
(Increase)/ decrease in Trade receivables	107.51	-206.52
(Increase)/ decrease in Other Current Assets	-0.30	-0.12
(Increase)/ decrease in inventories	0.00	0.00
Increase/ (decrease) in Trade Payable	51.79	-25.83
Increase/ (decrease) in current liabilities	-3.21	3.23
Cash generated from operations	253.20	700.62
Direct Taxes Paid (Net of refund)	0.00	0.53
Net cash flow from operating activities (A)	253.20	700.09
CASH FLOW FROM INVESTING ACTIVITIES		
Proceed from sale(purchase) of investments	-256.64	-642.93
(Increase)/decrease in capital expenditure	0.00	0.00
(Increase)/decrease in fixed assets	0.00	0.00
Net cash flow from investing activities (B)	-256.64	-642.93
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of equity shares	0.00	0.00
Share Application Money received(refund)	0.00	0.00
Net cash flow from financing activities (C)	0.00	0.00
Net cash flow during the year (A + B + C)	-3.44	57.16
Add: Opening cash and cash equivalents	75.72	18.56
Closing cash and cash equivalents	72.28	75.72
Components of cash and cash equivalents		
Cash in hand	13.19	21.38
Deposit with banks in current accounts	59.09	54.34
Toal cash and cash equivalents	72.28	75.72

0.00

For and behalf of Board Kalpataru Engineering Limited



Name:
Designation:
DIN:

Sailen Roy

Sailen Roy
Whole Time Director
09673558

Place: Kolkata
Date: 06.11.2023



Independent Auditors' Limited Review Report on quarter and half year ended unaudited standalone financial results of Kalpataru Engineering Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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 half year ended September 30, 2023 (the "Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements') Regulations, 2015.


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 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, including the manner in which it is to be disclosed, or that it contains any material misstatement

For O. P. Khajanchi & Co.
Chartered Accountants
(FRN:330280E)

OMPRAKASH
KHAJANCHI

 Digitally signed by OMPRAKASH
KHAJANCHI
Date: 2023.11.06 16:41:35 +05'30'

O.P. Khajanchi
(Proprietor)
M. No.: 065549

UDIN NO. 23065549BGYCQE5814

Place: Kolkata
Date: 06.11.2023