

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: kalpataruengg ltd@gmail.com; Phone: 8820458360

Date: 29th April, 2025

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

Subject: Outcome of 02/ 2025-26 Board Meeting of the Company for the quarter and year ended 31st March, 2025 held on 29th April, 2025

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

CSE Script Code: 021104

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., 29th April, 2025 at 03.30 p.m, have inter-alia considered and approved the-

1. Audited Financial Result of the Company for the Quarter and Financial Year ended on 31st March, 2025, pursuant to Regulation 33 of SEBI (Listing Obligation & Disclosure Requirement) Regulation 2015 along with the Auditors Report thereon.
2. Appointment of Mr. Akhil Agarwal, Practising Company Secretary as Secretarial Auditor of the Company for the FY 2025-26.
3. Appointment of M/s A Bhattacharjee & Company., Chartered Accountants, Kolkata as an Internal Auditor of the Company for the FY 2025-26
4. No any other business transacted at the meeting.

We are enclosing herewith a declaration under Reg 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting of Board of Directors commenced at 03:30 P.M. and concluded at 04:20 P.M.

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

Thanking You.

Yours Faithfully,

For Kalpataru Engineering Limited

Mukesh Agarwal

Mukesh Agarwal

Company Secretary & Compliance Officer



Kalpataru Engineering Ltd.

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CIN No. L27104WB1980PLC033133

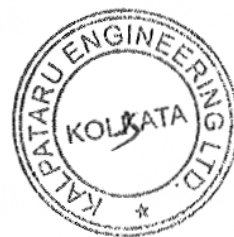
Email ID: kalpataruengg ltd@gmail.com

Website: www.kalpataruengineering.co.in

Phone: (033) 4001-9900

Statement of Audited Financial Result for the quarter and year ended 31st March, 2025**(Rupees in Lakh except EPS)**

	Particulars	Quarter ended			Year ended	
		31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue From Operations	231.250	168.980	152.200	476.610	185.770
II	Other Income	0.000	0.000	0.800	0.000	0.800
III	Total Income (I+II)	231.250	168.980	153.000	476.610	186.570
IV	EXPENSES					
	Cost of materials consumed		-		0.000	0.000
	Purchases of Stock-in-Trade	256.310	120.000	148.750	428.350	148.750
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	0.000	0.000	-3.470	0.000	0.000
	Employee benefits expense	7.370	3.720	3.340	18.610	18.320
	Finance costs	0.000	0.000	0.000	0.000	0.000
	Depreciation and amortization expense	0.050	0.000	0.000	0.050	0.000
	Other expenses	3.230	2.200	2.090	9.050	8.500
	Total expenses (IV)	266.960	125.920	150.710	456.060	175.570
V	Profit/(loss) before exceptional items and tax (I- IV)	-35.710	43.060	2.290	20.550	11.000
VI	Exceptional Items	0.000	-	0.000	0.000	0.000
VII	Profit/(loss) before tax (V-VI)	-35.710	43.060	2.290	20.550	11.000
VIII	Tax expense:					
	(1) Current tax	-9.280	11.190	0.600	5.340	2.860
	(2) Deferred tax	0.000	0.000	0.000	0.000	0.000
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	-26.430	31.870	1.690	15.210	8.140
X	Profit/(loss) from discontinued operations					
XI	Tax expense of discontinued operations					
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	-26.430	31.870	1.690	15.210	8.140
XIII	Profit/(loss) for the period (IX+XII)	-26.430	31.870	1.690	15.210	8.140
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)	-26.430	31.870	1.690	15.210	8.140
	Paid up Equity Share Capital (No of Shares)	18213400	18213400	18213400	18213400	18213400
	Face Value	10.00	10.00	10.00	10.00	10.00
XVI	Earnings per equity share (for continuing operation):					
	(1) Basic	-0.145	0.175	0.009	0.084	0.045
	(2) Diluted	-0.145	0.175	0.009	0.084	0.045
XVII	Earnings per equity share (for discontinued operation):					
	(1) Basic	0.000	0.000	0.000	0.000	0.000
	(2) Diluted	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
	(2) Diluted	0.000	0.000	0.000	0.000	0.000

Note:

1	The above Audited financial results were reviewed by Audit Committee and approved by the Board of Directors in their meeting held on 29/04/2025. The statutory auditors have carried out an audit for the year ended 31 March, 2025. An unqualified report has been issued by them thereon.
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 figures for the quarter on 31 March 2025 and 31 March 2024 are the balancing figures between audited figures of the full financial years ended on 31 March, 2025 and 31 March 2024 and the published year to date figures upto third quarter ended 31 December 2024 and 31 December 2023 respectively.
6	The above results for the quarter & year ended 31st March,2025 along with Auditor Report has been approved by the Board of Directors of the Company.
7	There are no qualification in the Audit Report issued by the Auditor

For and behalf of Board Kalpataru Engineering Limited

Place: Kolkata
Date: 29.04.2025

Name: Sainen Roy
Designation: Managing Director
DIN: 09673558



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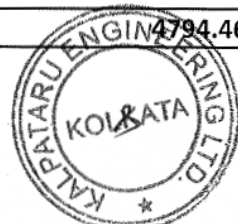
Website: www.kalpataruengineering.co.in

Phone: (033) 4001-9900

Statement of Assets and Liabilities for Company

(Rs. in Lakh)

Standalone Statement of Assets and Liabilities		As at 31st March 2025	As at 31st March 2024
Particulars		(Audited)	(Audited)
A ASSEST			
1 Non-current assets			
(a) Property, plant and equipment		0.26	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		1560.47	1560.47
(ii) Non-current Trade receivables		-	-
(iii) Non-current Loans		-	-
(iv) Other Non-current financial assests		-	-
Total non-current financial assets		-	-
(g) Defferred tax assets (net)		-	-
(h) Other non-current assets		-	-
Total non-current assets		1560.73	1560.60
2 Current Assets			
(a) Inventories		0.00	0.00
(b) Current financial assets		-	-
(i) Current Investments		98.47	596.24
(ii) Trade receivables		84.86	6.55
(iii) Cash and cash equivalents		30.24	18.37
(iv) Bank Balance other than cash and cahs equivalents		173.95	91.68
(v) Current Loans		2764.46	2520.39
(vi) Other corrent financial assets		0.78	0.63
Total current financial assets		3152.76	3233.86
(c) Current tax assets (net)		-	-
(d) Other current financial assets		-	-
Total Current assets		3152.76	3233.86
Non-current assets classified as held for sale Regulatory deferral			
3 account debit balance and related deferred tax Assets		-	-
Total Assets		4713.49	4794.46



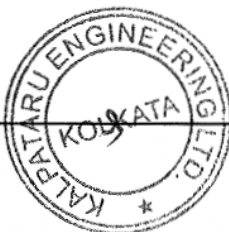
B	EQUITY AND LIABILITIES		
1	EQUITY		
	Equity attributable to owner of parent		
	(a) Equity share Capital	1821.34	1821.34
	(b) Other equity	2876.99	2861.78
	Total Equity attributable to owner of parent	4698.33	4683.12
	(c) Non controlling interest		
	Total Equity	4698.33	4683.12
2	LIABILITIES		
	Non-current 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	8.39	108.21
	(iii) Other current financial liabilities	-	-
	Total current financial liabilities	8.39	108.21
	(b) Other current liabilited	1.40	0.24
	(c) provisions	5.34	2.86
	(e) Current tax liabilities (Net)	0.00	0.00
	(f) Deferred government grants	0.00	0.00
	Total current liabilities	15.13	111.31
	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	15.16	111.34
	Total Equity and Liabilities	4713.49	4794.46

For and behalf of Board Kalpataru Engineering Limited

Sailen Roy

Place: Kolkata
Date: 29.04.2025

Name: Sailen Roy
Designation: Managing Director
DIN: 09673558



KALPATARU ENGINEERING LTD

L27104WB1980PLC033133

CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 31ST MARCH, 2025

(Rs. in Lakh)

	For the year ended 31st March 2025 (Rupees)	For the year ended 31st March 2024 (Rupees)
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax and after extra- ordinary items (As per profit & loss account)	20.55	11.00
Adjustments for items not included	0.05	0.00
	0.00	0.00
Operating Profit before working capital changes	20.60	11.00
Working capital adjustments: -		
(Increase)/ decrease in Loans & advances	-244.07	-394.66
(Increase)/ decrease in Trade receivables	-78.31	199.97
(Increase)/ decrease in Other Current Assets	-0.15	-0.20
(Increase)/ decrease in inventories	0.00	0.00
Increase/ (decrease) in Trade Payable	-99.82	102.63
Increase/ (decrease) in current liabilities	1.16	-3.17
Cash generated from operations	-400.59	-84.43
Direct Taxes Paid(Net of refund)	2.86	2.06
Net cash flow from operating activities (A)	-403.45	-86.49
CASH FLOW FROM INVESTING ACTIVITIES		
Proceed from sale(purchase) of investments	497.77	120.82
(Increase)/decrease in capital expenditure	0.00	0.00
(Increase)/decrease in fixed assets	-0.18	0.00
Net cash flow from investing activities (B)	497.59	120.82
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of equity shares	0.00	0.00
Share Applocation 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)	94.14	34.33
Add: Opening cash and cash equivalents	110.05	75.72
Closing cash and cash equivalents	204.19	110.05
Components of cash and cash equivalents		
Cash in hand	30.24	18.37
Deposit with banks in current accounts	173.95	91.68
Toal cash and cash equivalents	204.19	110.05

0.00

For and behalf of Board Kalpataru Engineering Limited



Place: Kolkata
Date: 29.04.2025

Name:
Designation:
DIN:

Sailen Roy
Sailen Roy
Managing Director
09673558



INDEPENDENT AUDITORS' REPORT

TO THE BOARD OF DIRECTORS OF KALPATARU ENGINEERING LIMITED

Report on the audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying standalone annual financial results of **Kalpataru Engineering Limited** ("the Company") for the quarter and year ended 31st March, 2025, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone annual financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the year ended 31st March, 2025.

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 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results 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 results under the provisions of the Companies Act, 2013 and the Rules there under, 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.

Management's Responsibilities for the Standalone Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in applicable Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in, compliance with Regulation 33 of the Listing Regulations. 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to, cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results 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 standalone annual financial results.

As part of an 'audit in accordance With SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- i. Identify and "assess the risks of material misstatement of the standalone annual financial results, 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.
- ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- iv. Conclude on the appropriateness of the Board of Directors' 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 results 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.

v. Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Other matter

The standalone annual financial results include the results for the quarter ended 31st March, 2025 and the corresponding quarter ended in the previous year being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the relevant financial year which were subject to limited review by us.

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

Om Prakash Khajanchi

Digitally signed by Om Prakash
Khajanchi
Date: 2025.04.29 16:20:15 +05'30'

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

UDIN NO. 25065549BMOTEG1343

Place: Kolkata
Date: 29.04.2025

Kalpataru Engineering Ltd.

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Date: 29th April, 2025

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

Sub: Declaration pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 ["LODR"].

Dear Sir,

Pursuant to the provisions of Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, we hereby declare that Auditors Reports as submitted by M/s. OM PRAKASH KHAJANCHI, Statutory Auditors, on the Audited Financial Results for the financial year ended on 31st March, 2025 are with unmodified opinion.

This is for your information and records.

Thanking you

Yours faithfully

For Kalpataru Engineering Limited

Mukesh Agarwal

Mukesh Agarwal

Company Secretary and Compliance Officer

