

Kalpataru Engineering Ltd.

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

CIN: L27104WB1980PLC033133; Website: www.kalpataruengineering.co.in

Email ID: kalpataruenggltd@gmail.com; Phone: 8820458360

Date: 25th October, 2024

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

Subject: Outcome of 4th / 2024-25 Board Meeting held on 25th October, 2024

CSE Scrip Code: 021104

Dear Sir,

We would like to inform you that the Meeting of Board of Directors of **Kalpataru Engineering Limited** was held on **25th October, 2024, Friday at 02:30 P.M.** at its registered office address to inter-alia transact the following matters:

1. Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, approved the Unaudited Financial Results (Standalone) for the quarter and half year ended on **30th September, 2024**.
2. Adopted Auditor Limited Review Report given by Statutory Auditor of the Company Om Prakash Khajanchi, Chartered Accountant, Kolkata.

Kindly note that the meeting of the Board of Directors commenced at 02:30 P.M and concluded at 03:00 P.M.

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

Thanking You.
Yours Faithfully,

For Kalpataru Engineering Limited

Saileen Roy
SAILEN ROY
Managing Director
DIN No. 09673558



Kalpataru Engineering Ltd.

18, Rabindra Sarani Poddar Court, Gate No. 4, 4th Floor,

Room No. 4 Kolkata-700001

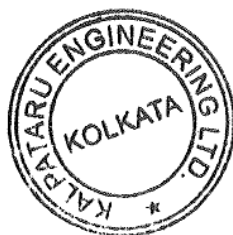
CIN No. L27104WB1980PLC033133

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Website: www.kalpataruengineering.co.in

Statement of Unaudited Financial Result for the quarter ended 30th Sept., 2024**(Rupees in Lakh except EPS)**

	Particulars	Quarter ended			Half year ended		Year ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations	69.820	6.560	11.070	76.380	20.340	185.770
II	Other Income	0.000	0.000	0.000	0.000	0.000	0.800
III	Total Income (I+II)	69.820	6.560	11.070	76.380	20.340	186.570
IV	EXPENSES						
	Cost of materials consumed	0.000	0.000	0.000	0.000	0.000	0.000
	Purchases of Stock-in-Trade	52.040	0.000	0.000	52.040	0.000	148.750
	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	3.940	3.580	6.500	7.520	10.980	18.320
	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	1.550	2.070	1.660	3.620	5.370	8.500
	Total expenses (IV)	57.530	5.650	8.160	63.180	16.350	175.570
V	Profit/(loss) before exceptional items and tax (I- IV)	12.290	0.910	2.910	13.200	3.990	11.000
VI	Exceptional Items	0.000	0.000	0.000			0.000
VII	Profit/(loss) before tax (V-VI)	12.290	0.910	2.910	13.200	3.990	11.000
VIII	Tax expense:						
	(1) Current tax	3.190	0.240	0.760	3.430	1.040	2.860
	(2) Deferred tax	0.000	0.000	0.000			0.000
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	9.100	0.670	2.150	9.770	2.950	8.140
X	Profit/(loss) from discontinued operations						
XI	Tax expense of discontinued operations						
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	9.100	0.670	2.150	9.770	2.950	8.140
XIII	Profit/(loss) for the period (IX+XII)	9.100	0.670	2.150	9.770	2.950	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)	9.100	0.670	2.150	9.770	2.950	8.140
	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	0.050	0.004	0.012	0.054	0.016	0.045
	(2) Diluted	0.050	0.004	0.012	0.054	0.016	0.045
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 25/10/2024.
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
6	The above results for the quarter half year ended 30th Sept,2024 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: 25.10.2024

Name: Sailer Roy
Designation: Managing Director
DIN: 09673558



Kalpataru Engineering Ltd.

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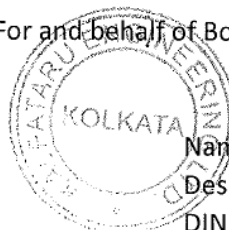
Statement of Assets and Liabilities for Company

(Rs. in Lakh)

Standalone / Consolidated Statement of Assets and Liabilities		As at 30th Sept 2024	As at 31st March 2024
Particulars		(Unaudited)	(Audited)
A ASSEST			
1 Non-current assets			
(a) Property, plant and equipment		0.31	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		1560.78	1560.60
2 Current Assets			
(a) Inventories		0.00	0.00
(b) Current financial assets		-	-
(i) Current Investments		169.65	596.24
(ii) Trade receivables		0.36	6.55
(iii) Cash and cash equivalents		31.30	18.37
(iv) Bank Balance other than cash and cahs equivalents		0.83	91.68
(v) Current Loans		2942.37	2520.39
(vi) Other corrent financial assets		0.76	0.63
Total current financial assets		3145.27	3233.86
(c) Current tax assets (net)		-	-
(d) Other current financial assets		-	-
Total Current assets		3145.27	3233.86
Non-current assets classified as held for sale or regulatory deferral			
3 account debit balance and related deferred tax Assets		-	-
Total Assets		4706.05	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	2871.55	2861.78
	Total Equity attributable to owner of parent	4692.89	4683.12
	(c) Non controlling interest		
	Total Equity	4692.89	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	6.61	108.21
	(iii) Other current financial liabilities	-	-
	Total current financial liabilities	6.61	108.21
	(b) Other current liabilited	0.23	0.24
	(c) provisions	6.29	2.86
	(e) Current tax liabilities (Net)	0.00	0.00
	(f) Deferred government grants	0.00	0.00
	Total current liabilities	13.13	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	13.16	111.34
	Total Equity and Liabilities	4706.05	4794.46

For and behalf of Board Kalpataru Engineering Limited



Place: Kolkata
Date: 25.10.2024

Name:
Designation:
DIN:

Sailen Roy
Sailen Roy
Managing Director
09673558

KALPATARU ENGINEERING LTD

L27104WB1980PLC033133

CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 30TH SEPT, 2024

	For the year ended 30th Sept. 2024 (Rupees in Lakh)	For the year ended 31st March 2024 (Rupees in Lakh)
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax and after extra- ordinary items (As per profit & loss account)	13.20	11.00
Adjustments for items not included	0.00	0.00
Operating Profit before working capital changes	13.20	11.00
Working capital adjustments: -		
(Increase)/ decrease in Advances	-421.98	-394.66
(Increase)/ decrease in Trade receivables	6.19	199.97
(Increase)/ decrease in Other Current Assets	-0.13	-0.20
(Increase)/ decrease in inventories	0.00	0.00
Increase/ (decrease) in Trade Payable	-101.60	102.63
Increase/ (decrease) in current liabilities	-0.01	-3.17
Cash generated from operations	-504.33	-84.43
Direct Taxes Paid(Net of refund)	0.00	2.06
Net cash flow from operating activities (A)	-504.33	-86.49
CASH FLOW FROM INVESTING ACTIVITIES		
Proceed from sale(purchase) of investments	426.59	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)	426.41	120.82
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of equity shares	0.00	0.00
Share Aplocation 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)	-77.92	34.33
Add: Opening cash and cash equivalents	110.05	75.72
Closing cash and cash equivalents	32.13	110.05
Components of cash and cash equivalents		
Cash in hand	31.30	18.37
Deposit with banks in current accounts	0.83	91.68
Toal cash and cash equivalents	32.13	110.05

0.00



For and on behalf of Board Kalpataru Engineering Limited

Place: Kolkata
Date: 25.10.2024

Name:
Designation:
DIN:

Sailen Roy
Sailen Roy
Managing Director
09673558



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, 2024 (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)

Om Prakash
Khajanchi

Digitally signed by Om Prakash
Khajanchi
Date: 2024.10.25 15:00:11
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O.P. Khajanchi
(Proprietor)
M. No.: 065549

UDIN NO. **24065549BKGTIX1496**

Place: Kolkata
Date: 25.10.2024

Kalpataru Engineering Ltd.

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Date: 25-10-2024

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

Subject: Disclosure of Related Party Transactions for First Half Year ended September 30th, 2024 pursuant to Regulation 23(9) of SEBI (LODR) (Amendment) Regulations, 2018.

Ref: KALPATARU ENGINEERING LTD. Scrip Code: 021104

Dear Sir/Madam,

Pursuant to Regulation 23(9) of the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2018, please find herewith enclosed disclosure of Related Party Transactions for the First Half Year ended September 30, 2024.

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

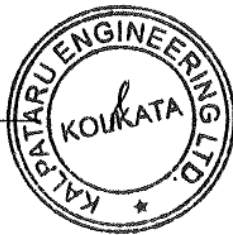
Thanking You.

Yours Faithfully,

For Kalpataru Engineering Ltd.

Saïlen Ray

SAILEN ROY
Managing Director
DIN No. 09673558



Encl: As above

Kalpataru Engineering Ltd.

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Disclosure under Regulation 23(9) of SEBI (LODR) (Amendment) Regulations, 2018 for the First Half Year ended 30th September, 2024.

A. Disclosure related to KMPs of Company,

Sr. No	Name of Related Party	Nature of Relationship	Transactions	Amount
1.	Mrs. SHYAMALI SINGH	Director	Remuneration & Perquisites	Nil
2	Mrs. GUDDI SONI	Director	Remuneration & Perquisites	NIL
3	Mr. ANIL SHAW	Director	Remuneration & Perquisites	Nil
4.	Mr. CHANDAN SHAW	Director	Remuneration & Perquisites	Nil
5	Mr. CHANDAN SHAW	Chief Financial Officer	Salary	Nil
6.	Mr. Sailen Roy	Whole-time Director	Remuneration & Perquisites	Nil
7.	Mrs. SWEETY AGARWAL	Company Secretary	Salary	52500

B. Disclosure related to other related Parties.

Sr. No.	Name of Related Party	Nature of Relationship	Transactions	Amount
1.				

