

**Independent Auditor's Limited Review Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
The Board of Directors of  
**Kamarhatty Company Ltd.**

Dear Sirs,

We have reviewed the accompanying statement of Unaudited financial results of Kamarhatty Company Limited for the quarter ended **30<sup>th</sup> June, 2021 ("the Statement")** attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, read with SEBI Circular No. CIR/CFD/CMDI/44/2019 dated 29<sup>th</sup> March 2019.

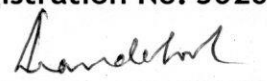
This Statement which is the responsibility of the Company's Management and approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act 2013 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.

We conducted our review of the Statement 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's personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 the applicable Indian Accounting Standards as specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized 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.

Our conclusion on the Statement is not modified in respect of the above matters.

**For Khandelwal Ray & Co.  
Chartered Accountants  
(Registration No. 302035E)**

  
**(S. Khandelwal)**

**Partner**

**Membership No. 054451**



Place : Kolkata

Date: 14th August, 2021

UDIN: 21054451AAAAI07451

**KAMARHATTY COMPANY LTD**

CIN:L51109WB1877PLC000361

Regd. Ofc:16A, BRABOURNE ROAD, KOLKATA 700001

**STATEMENT OF UNAUDITED FINANCIAL RESULTS (PROVISIONAL)  
FOR THE FIRST QUARTER ENDED 30TH JUNE, 2021**

(Rs in lakh)

SL. NO.	PARTICULARS	STANDALONE			CONSOLIDATED	
		QUARTER ENDED			YEAR ENDED	
		30TH JUNE'2021	31ST MARCH	30TH JUNE'2020	31ST MARCH	31ST MARCH
		2021 Unaudited	2021 Audited	2020 Unaudited	2021 (Audited)	2021 (Audited)
[1a]	Net Sales/ Income from Operations	6,288.04	5,885.69	2,369.97	19,301.36	19,301.36
b	Other Operating Income	114.09	661.38	38.00	814.82	814.82
	<b>Total Operating Revenue</b>	<b>6,402.13</b>	<b>6,547.07</b>	<b>2,407.97</b>	<b>20,116.18</b>	<b>20,116.18</b>
2	Other Income	129.01	111.72	76.79	349.74	349.74
3	<b>Total Revenue (1+2)</b>	<b>6,531.14</b>	<b>6,658.79</b>	<b>2,484.76</b>	<b>20,465.92</b>	<b>20,465.92</b>
4	<b>Expenses:-</b>					
a.	Cost of Material consumed	3,723.41	4,119.09	1,138.59	12,055.11	12,175.67
b	Semi Finished Goods consumed	449.23	391.13	80.90	1,185.00	1,185.00
c	Change in inventories of finished goods , work in progress & stock in trade	358.11	(533.38)	392.58	(626.07)	(626.07)
d	Employees Benefit expenses	831.06	783.35	526.84	3,348.59	3,348.59
e	Finance costs	119.56	44.33	96.43	388.64	388.64
f	Depreciation & amortisation	111.80	130.83	84.00	432.33	432.33
g	Other Expenses	920.17	1,272.72	317.79	3,266.45	3,146.17
	<b>Total Expenses :</b>	<b>6,513.34</b>	<b>6,208.08</b>	<b>2,637.13</b>	<b>20,050.06</b>	<b>20,050.34</b>
5	<b>Profit/(Loss) before exceptional items &amp; tax (3-4)</b>	<b>17.80</b>	<b>450.71</b>	<b>(152.37)</b>	<b>415.86</b>	<b>415.57</b>
6	<b>Exceptional items</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>-</b>	<b>-</b>
7	<b>Profit/(Loss) before tax (5-6)</b>	<b>17.80</b>	<b>450.71</b>	<b>(152.37)</b>	<b>415.86</b>	<b>415.57</b>
8	<b>Tax expense</b>					
	Current Tax	-	119.91	-	119.91	119.91
	Deffered Tax	-	-	-	-	-
9	<b>Profit/(Loss) from ordinary activities after tax (7-8)</b>	<b>17.80</b>	<b>330.80</b>	<b>(152.37)</b>	<b>295.95</b>	<b>295.66</b>
10	Add: Share of loss attributable to non controlling interest	-	-	-	-	0.11
11	<b>Profit/(Loss) for the period (9+10)</b>	<b>17.80</b>	<b>330.80</b>	<b>(152.37)</b>	<b>295.95</b>	<b>295.77</b>
12	<b>Other Comprehensive Income</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>-</b>	<b>-</b>
	<b>Total Comprehensive Income (11+12)</b>	<b>17.80</b>	<b>330.80</b>	<b>(152.37)</b>	<b>295.95</b>	<b>295.77</b>
13	Paid up Equity Share Capital (face value Rs.10/- each)	561.70	561.70	561.70	561.70	561.70
14	Reserves excluding Revaluation Reserves	0.00		0.00	-	-





SL. NO.	PARTICULARS	QUARTER ENDED			YEAR ENDED	
		30TH JUNE'2021	31ST MARCH	30TH JUNE'2020	31ST MARCH	31ST MARCH
		2021 Unaudited	2021 Audited	2020 Unaudited	2021 (Audited)	2021 (Audited)
	b) Diluted	0.32	5.89	(2.71)	5.27	5.27

a.	PARTICULARS OF			
1	Public shareholding			
a.	- No of Shares	2488430	2488430	2488430
b.	- Percentage of Shareholding	44.30%	44.30%	44.30%
2	Promoters and Promoter Group			
a.	Pledged / Encumbered			
	-Number of Shares	NIL	NIL	NIL
	-Percentage of Shares (as % of the total shareholding of Promoter & Promoter Group)	NIL	NIL	NIL
	-Percentage of Shares (as % of the total share capital of Company)	NIL	NIL	NIL
b.	Non -Encumbered			
	- Number of Shares	3128570	3128570	3128570
	- Percentage of Shares (as % of total shareholding of Promoter & Promoter Group)	100%	100%	100%
*	-Percentage of Shares (as % of the total share capital of Company)	55.70%	55.70%	55.70%

PARTICULARS

3 months ended  
30.06.2021

#### B INVESTOR COMPLAINTS

Pending at the beginning of the quarter	NIL
Received during the quarter	NIL
Disposed of during the quarter	NIL
Remaining unresolved at the end of the quarter	NIL

#### Notes:

- The financial results of the company have been prepared in accordance with Indian Accounting Standard (Ind AS) prescribed under section 133 of Companies Act, 2013 read with relevant rules thereunder and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular dated 5th July, 2016
- The above results were reviewed by the Audit Committee, approved and taken on record by the Board of directors at their respective meetings held on the 14TH AUGUST, 2021.
- Segment information as per requirement of Ind AS-108 is not applicable for the reporting quarter.
- Provision for Taxation will be made at the end of the year.
- There were no investor complaints at the beginning and the close of the quarter
- During the quarter ended JUNE, 2021 there were no transactions made in the subsidiary Company.

KOLKATA  
DATE-14.08.2021

FOR KAMARHATTY CO LTD

(S.K.AGARWAL)  
CHAIRMAN

