

KHANDELWAL RAY & CO.

CHARTERED ACCOUNTANTS

64/55B, BELGACHIA ROAD,
BELGACHIA,

KOLKATA - 700 037

Phone : 2243-8018

E-mail : khand.ray@hotmail.com

22-23

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), 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 and six months ended 30th September, 2022 ("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 29th 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)

[Signature]

Pinaki Sarkar
Partner

Membership No. 051449
UDIN: 22051449BDROAD2495

Place : Kolkata

Date: 14th November, 2022



KAMARHATTY COMPANY LTD
CIN:L51109WB1877PLC000361
Regd. Ofc:16A, BRABOURNE ROAD, KOLKATA 700001
STATEMENT OF ASSETS AND LIABILITIES
AS ON 30TH SEPTEMBER, 2022

(Rs in lakh)

Particulars	STANDALONE		CONSOLIDATED
	AS AT	AS AT	AS AT
	30-Sep-22	31-Mar-22	31-Mar-22
	(Unaudited)	(Audited)	(Audited)
	Rs. (LAKHS)	Rs. (LAKHS)	Rs. (LAKHS)
ASSETS			
Non-current assets			
Property, plant and equipment	9,569.62	4,017.18	4,017.18
Capital work in progress	385.04	5,771.92	5,771.92
Other intangible assets	4.73	4.91	4.91
Investments in subsidiaries	378.11	378.11	-
Financial assets			
(i) Investments	11.06	2.87	2.86
Other non-current assets	231.81	354.79	354.78
Total non-current assets	10,580.37	10,529.78	10,151.65
Non controlling interest	-	-	104.40
Current assets			
Inventories	7,078.16	5,825.18	5,825.18
Financial assets			
(i) Trade receivables	2,422.15	2,649.43	2,649.43
(ii) Cash and cash equivalents	24.96	57.21	57.49
(iii) Bank balances other than (iii) above	163.31	158.56	158.56
(iv) Other financial assets	567.69	640.79	640.79
Current tax assets	672.98	459.75	459.75
Other current assets	628.03	511.86	419.97
Total current assets	11,557.28	10,302.78	10,211.17
Total assets	22,137.65	20,832.56	20,467.22
EQUITY AND LIABILITIES			
Equity			
Equity share capital	561.70	561.70	561.70
Other equity	5,097.56	4,531.30	3,979.53
Total equity	5,659.26	5,093.00	4,541.23
Liabilities			
Non-current liabilities			
Financial liabilities			
(i) Borrowings	6,684.03	5,269.90	5,456.23
(ii) Other financial liabilities	134.15	158.58	158.58
Deferred tax liabilities (net)	-	-	-
Other non-current liabilities	-	-	-
Total non-current liabilities	6,818.18	5,428.48	5,614.81
Current liabilities			
Financial liabilities			
(i) Borrowings	1,859.03	2,503.74	2,503.74
(ii) Trade payables	6,353.31	6,344.52	6,344.52
(iii) Other financial liabilities	383.23	530.94	530.94
Other current liabilities	463.83	481.08	481.18
Provisions	-	-	-
Current tax liabilities	600.81	450.80	450.80
Total current liabilities	9,660.21	10,311.08	10,311.18
Total liabilities	16,478.39	15,739.56	15,925.99
Total equity and liabilities	22,137.65	20,832.56	20,467.22



KAMARHATTY COMPANY LTD

CIN:L51109WB1877PLC000361

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

STATEMENT OF UNAUDITED FINANCIAL RESULTS (PROVISIONAL)

FOR THE SECOND QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER 2022

(Rs in lakh)

SL. NO.	PARTICULARS	STANDALONE						
		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED	CONSOLIDATED
		30TH SEPTEMBER 2022	30TH JUNE 2022	30TH SEPTEMBER 2021	30TH SEPTEMBER 2022	30TH SEPTEMBER 2021	31ST MARCH 2022	31ST MARCH 2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	(Audited)	(Audited)
1	Net Sales/ Income from Operations	7486.12	7,240.45	7,296.92	14,726.57	13,584.96	28981.55	28,981.55
b	Other Operating Income	219.72	243.36	152.19	463.08	266.28	946.63	946.63
	Total Operating Revenue	7705.84	7,483.81	7,449.11	15,189.65	13,851.24	29928.18	29,928.18
2	Other Income	23.30	25.83	86.38	49.13	215.39	74.23	536.40
3	Total Income (1+2)	7729.14	7,509.64	7,535.49	15,238.78	14,066.63	30002.41	30,464.58
4	Expenses:-							
a.	Cost of Material consumed	4492.43	4,397.41	3,834.15	8,889.84	7,557.56	16449.73	16,449.73
b	Semi Finished Goods consumed	238.89	235.72	552.69	474.61	1,001.92	2438.43	2,438.43
c	Change in inventories of finished goods, work in progress & stock in trade	129.04	(120.45)	327.67	8.59	685.78	466.03	466.03
d	Employees Benefit expenses	970.24	993.48	1,037.73	1,963.72	1,868.79	3805.81	3,805.81
e	Finance costs	201.33	149.06	96.68	350.39	216.24	669.52	669.52
f	Depreciation & amortisation	151.18	112.83	116.13	264.01	227.93	484.80	484.80
g	Other Expenses	1254.40	1,346.59	1,193.59	2,600.99	2,113.76	4672.65	4,673.30
	Total Expenses :	7437.51	7,114.64	7,158.64	14,552.15	13,671.98	28986.99	28,987.63
5	Profit/(Loss) before exceptional items & tax (3-4)	291.63	395.00	376.85	686.63	394.65	1015.42	1,476.94
6	Exceptional items	-	-	-	-	-	-	-
7	Profit/(Loss) before tax (5-6)	291.63	395.00	376.85	686.63	394.65	1015.42	1,476.94
8	Tax expense							
	Current Tax	150.00	-	99.29	150.00	99.29	290.39	290.39
	Deferred Tax	-	-	-	-	-	-21.41	(21.41)
9	Profit/(Loss) from ordinary activities after tax (7-8)	141.63	395.00	277.56	536.63	295.36	746.44	1,207.96
10	Add: Share of loss attributable to non controlling interest	-	-	-	-	-	-	(170.67)
11	Profit/(Loss) for the period (9+10)	141.63	395.00	277.56	536.63	295.36	746.44	1,037.29
12	Other Comprehensive Income	-	-	-	-	-	-	-
	Total Comprehensive Income (11+12)	141.63	395.00	277.56	536.63	295.36	746.44	1,037.29
13	Paid up Equity Share Capital (face value Rs. 10/- each)	561.70	561.70	561.70	561.70	561.70	561.70	561.70
14	Reserves excluding Revaluation Reserves	-	-	-	-	-	4531.30	3,979.54
15	Earnings per share (of Rs. 10/- each) (not annualised)							
	a) Basic	2.52	7.03	4.94	9.55	5.26	13.29	18.47
	b) Diluted	2.52	7.03	4.94	9.55	5.26	13.29	18.47



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

6 months ended
30.09.2022

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 NOVEMBER, 2022.
- Segment information as per requirement of Ind AS-108 is not applicable for the reporting quarter.
- There were no investor complaints at the beginning and the close of the quarter.
- During the quarter ended SEPTEMBER, 2022 there were no transactions made in the subsidiary Company. Accounts of subsidiary company have not been consolidated in this accounts.
- Linyam textile unit has started commercial operation from 1st July, 2022. The net value of production during trial run upto 30th June'22 has been credited to WIP accounts.
- Previous period figures have been regrouped and reclassified wherever required.

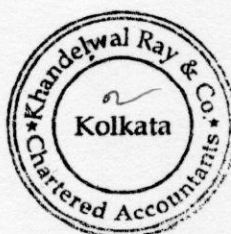
KOLKATA

DATE-14.11.2022



FOR KAMARHATTY CO LTD

S. K. Agarwal
(S.K. AGARWAL)
CHAIRMAN



Unaudited Standalone Cash Flow Statement for the Half-Year ended 30TH SEPTEMBER,2022 as per the Listing Agreement

	Rs in Lakhs	
	For the half year ended 30TH SEPTEMBER 2022 Rs.	For the year ended 31ST MARCH,2022 Rs.
A. Cash Flow from Operating Activities :		
Net Profit before Tax & extraordinary items	686.63	1015.45
Adjustment for:		
Depreciation and amortisation expenses	264.01	484.80
Finance cost	350.39	669.52
Interest income	(2.44)	(13.71)
DEFFERED GOVT GRANT	-	(28.60)
PROVISION FOR PC LOSS	-	20.65
Loss / (Profit) on Sale of car , Plant & Equipment (net)	(10.71)	1.02
	601.25	1133.68
Operating Profit before Working Capital changes	1287.88	2149.13
Adjustment for:		
Trade & other receivables	357.20	(681.90)
Trade payable , Other Current Liabilities and Provisions	(8.46)	86.65
decrease / Increase in Other Financial Liabilities	(147.71)	312.02
Inventories	(1252.98)	78.29
Cash generated from operations	235.93	1944.19
Direct Taxes Paid	(213.23)	(124.14)
Net Cash generated FROM Operating Activities	22.70	1820.05
B. Cash Flow from Investing Activities :		
Changes in Capital Work in progress	5,386.88	(1901.39)
Purchase of Porperty,Plant & Equipment	(6105.35)	(344.11)
Purchase of intangible assets	-	-
Sale of Property , Plant and Equipment (net)	279.49	2.23
Interest Received	2.44	13.71
change in investment	(8.26)	-
Net Cash used in Investing Activities	(444.80)	(2229.56)
C Cash Flow from Financing Activities		
Proceeds from Non-Current Borrowings	1389.70	199.02
(Repayment of) / Proceeds from Current Borrowings	(644.71)	782.35
Interest paid	(350.39)	(669.52)
capital subsidy received	-	46.31
Net Cash generated from Financing Activities	394.60	358.16
Net (decrease) / Increase in Cash & Cash equivalents	(27.50)	(51.35)
Cash & Cash equivalents -Opening balance	215.77	267.12
Cash & Cash equivalents -Closing balance	188.27	215.77

Note: The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in Ind AS 7,

The accompanying notes are an integral part of these Financial Statements.

This is the Cash Flow Statement referred to in our report of even date.

for Khandelwal Ray & Co.

Chartered Accountants

Registration No - 302035E

Pinaki Sarkar

Partner

Membership No - 051449

UDIN: 22051449BDROAD2495

Kolkata. 14/11/2022



S.K. Agarwal
(Managing Director)