

**Independent Auditor's Limited Review Report on Quarterly Financial 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, 2023 ("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)**



**(Pinaki Sarkar)  
Partner**

**Membership No. 051449**

Place : Kolkata

Date: 12th August, 2023

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**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, 2023**

(Rs in lakh)

SL. NO.	PARTICULARS	STANDALONE			
		QUARTER ENDED			YEAR ENDED
		30TH JUNE	31ST MARCH	30TH JUNE	31ST MARCH
		2023 Unaudited	2023 Ref. Note-7	2022 Unaudited	2023 (Audited)
[1a]	Net Sales/ Income from Operations	5,659.49	6,967.01	7,240.45	28,146.93
b	Other Operating Income	181.97	417.12	243.36	1,072.21
	<b>Total Operating Revenue</b>	<b>5,841.46</b>	<b>7,384.13</b>	<b>7,483.81</b>	<b>29,219.14</b>
2	Other Income	11.50	40.78	25.83	158.33
3	<b>Total Revenue (1+2)</b>	<b>5,852.96</b>	<b>7,424.91</b>	<b>7,509.64</b>	<b>29,377.47</b>
4	<b>Expenses:-</b>				
a.	Cost of Material consumed	3,620.56	5,049.25	4,397.41	17,845.49
b	Semi Finished Goods consumed	177.73	243.94	235.72	800.03
c	Change in inventories of finished goods , work in progress & stock in trade	(755.37)	(907.74)	(120.45)	(1,408.38)
d	Employees Benefit expenses	967.16	1,294.15	993.48	4,254.10
e	Finance costs	289.17	375.95	149.06	977.43
f	Depreciation & amortisation expenses	229.34	356.09	112.83	745.61
g	Other Expenses	1,220.58	1,106.05	1,346.59	5,213.20
	<b>Total Expenses :</b>	<b>5,749.17</b>	<b>7,517.69</b>	<b>7,114.64</b>	<b>28,427.48</b>
5	<b>Profit before exceptional items &amp; tax (3-4)</b>	<b>103.79</b>	<b>(92.78)</b>	<b>395.00</b>	<b>949.99</b>
6	<b>Exceptional items</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>-</b>
7	<b>Profit before tax (5-6)</b>	<b>103.79</b>	<b>(92.78)</b>	<b>395.00</b>	<b>949.99</b>
8	<b>Tax expense</b>				
	Current Tax	-	-	-	122.29
	Deffered Tax	-	13.59	-	131.30
9	<b>Profit/(Loss) from ordinary activities after tax (7-8)</b>	<b>103.79</b>	<b>(106.37)</b>	<b>395.00</b>	<b>696.40</b>
10	Add: Share of profit attributable to non controlling interest	-	-	-	-
11	<b>Profit/(Loss) for the period (9+10)</b>	<b>103.79</b>	<b>(106.37)</b>	<b>395.00</b>	<b>696.40</b>
12	<b>Other Comprehensive Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>
	<b>Total Comprehensive Income (11+12)</b>	<b>103.79</b>	<b>(106.37)</b>	<b>395.00</b>	<b>696.40</b>
13	Paid up Equity Share Capital (face value Rs.10/- each)	561.70	561.70	561.70	561.70
14	Reserves excluding Revaluation Reserves	0.00		0.00	5,207.39
15	Earnings per share (of Rs.10/- each ) ( not annualised)				
	a) Basic	1.85	(1.89)	7.03	12.40
	b) Diluted	1.85	(1.89)	7.03	12.40



SL. NO.	PARTICULARS	QUARTER ENDED			YEAR ENDED
		30TH JUNE	31ST MARCH	30TH JUNE	31ST MARCH
		2023	2023	2022	2023
		Unaudited	Ref. Note-7	Unaudited	(Audited)
a.	PARTICULARS OF SHAREHOLDING				
1	Public shareholding				
a.	- No of Shares	2488430	2488430	2488430	2488430
b.	- Percentage of Shareholding	44.30%	44.30%	44.30%	44.30%
2	Promoters and Promoter Group share Holding				
a.	Pledged / Encumbered				
	-Number of Shares	NIL	NIL	NIL	NIL
	-Percentage of Shares (as % of the	NIL	NIL	NIL	NIL
	total shareholding of Promoter & Promoter Group)				
	-Percentage of Shares (as % of the	NIL	NIL	NIL	NIL
	total share capital of Company				
b.	Non -Encumbered				
	- Number of Shares	3128570	3128570	3128570	3128570
	- Percentage of Shares (as % of the	100%	100%	100%	100%
	total shareholding of Promoter & Promoter Group)				
*	-Percentage of Shares (as % of the	55.70%	55.70%	55.70%	55.70%
	total share capital of Company				

PARTICULARS

3 months ended  
30.06.2023

**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 12th August, 2023.
- Paper division has been discontinued in 2022-23 and no provision has been considered for impairment of assets etc in the limited review report.
- Liability on Account of Gratuity and Leave Encashment have not been provided for in the accounts. The same is accounted for as and when paid.
- There were no investor companies at the beginning and the close of the quarter.
- In respect of the financial results figures for the quarter ended 31st March, 2023 are the balancing figure between audited figures of the financial year ended 31st March, 2023 and the published unaudited figures for nine months ended 31st December, 2023.
- Segment reporting has been done on the basis of commencement of Commercial production from 01.07.2022
- Previous period figures have been regrouped and reclassified wherever required.

KOLKATA  
DATE-12.08.2023

FOR KAMARHATTY CO LTD

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





**KAMARHATTY COMPANY LIMITED**  
**LIMITED REVIEW AS ON 30/06/2023**  
**SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED**  
(RUPEES IN LACS)

SR NO	PARTICULARS	STANDALONE (ENDED 30/06/2023)
		(UNAUDITED)
1	<b>SEGMENT REVENUE</b>	
	A) JUTE PRODUCT	5849.58
	B) TEXTILE YARN (LINYARN)	3.38
	<b>TOTAL REVENUE FROM OPERATION</b>	<b>5852.96</b>
2	<b>SEGMENT RESULTS</b>	
	A) JUTE PRODUCT	657.36
	B) TEXTILE YARN (LINYARN)	(220.62)
	TOTAL	436.74
	LESS :	
	1) INTEREST	289.17
	2) OTHER UNALLOCABLE EXPENDITURE NET OF UNALLOCABLE INCOME	43.78
	<b>PROFIT/(LOSS) FROM ORDINARY ACTIVITY BEFORE TAX</b>	<b>103.79</b>
3	<b>SEGMENT ASSETS</b>	
	A) JUTE PRODUCT	19693.09
	B) TEXTILE YARN (LINYARN)	7638
	C) UNALLOCATED	426.89
	<b>TOTAL</b>	<b>27757.98</b>
4	<b>SEGMENT LIABILITY</b>	
	A) JUTE PRODUCT	13041.70
	B) TEXTILE YARN ( LINYARN)	8542.08
	C) UNALLOCATED	301.31
	<b>TOTAL</b>	<b>21885.09</b>

For Kamarhatty Company Limited

Place: Kolkata  
Date : 12.08.2023

*S. K. Agarwal*  
**S.K. AGARWAL**  
(Managing Director)

