

**REVIEW REPORT
TO THE BOARD OF DIRECTORS OF
KAMARHATTY COMPANY LIMITED**

We have reviewed the accompanying statement of unaudited standalone financial results of Kamarhatty Company Limited (the "Company") for the quarter and nine month ended 31st December, 2023, ("the Statement") 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 (the "Listing Regulations").

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, ('Ind AS 34') "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making enquires, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as stated in paragraph above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards (Ind AS) and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Place: Kolkata

Date: 12th February, 2024**For Khandelwal Ray & Co
Chartered Accountants**

FR. No. 302035E

Anirban Roy 12/02/2024
(CA. Anirban Roy)

Partner

Membership No 066427

UDIN - 24066427BKGYBX6513

KAMARHATTY COMPANY LTD
CIN:L51109WB1877PLC000361
Regd. Ofc:16A, BRABOURNE ROAD, KOLKATA 700001

STATEMENT OF UNAUDITED FINANCIAL RESULTS
FOR THE THIRD QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023

(Rs in lakh)

SL. NO.	PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31ST DEC.	30TH SEPT	31ST DEC	31ST DEC	31ST DEC	31ST MARCH
		2023	2023	2022	2023	2022	2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	(Audited)
1	Revenue From Operation						28146.93
(a)	Sale of Product (Net)	7135.90	6502.73	6453.35	19298.12	21179.92	1072.21
(b)	Other Operating Income	198.13	228.17	192.01	608.27	655.09	29219.14
	Total Operating Revenue	7334.03	6730.90	6645.36	19906.39	21835.01	158.33
2	Other Income	47.30	10.53	68.42	69.33	117.55	29377.47
3	Total Revenue (1+2)	7381.33	6741.43	6713.78	19975.72	21952.56	
4	Expenses:-						18645.52
a.	Cost of Material consumed	3838.53	4091.94	3987.88	11728.76	13352.33	-1408.38
b	Change in inventories of finished goods , work in progress & stock in trade	177.01	164.74	-509.23	-413.62	-500.64	4254.10
b	Employees Benefit expenses	949.16	983.53	996.23	2899.85	2959.95	977.43
d	Finance costs	314.34	340.62	251.09	944.13	601.48	745.61
e	Depreciation & amortisation expenses	215.23	192.21	125.51	636.78	389.52	5213.20
f	Other Expenses	1256.97	1035.01	1506.16	3512.56	4107.15	28427.48
	Total Expenses :	630.09	-66.62	356.14	667.26	1042.77	949.99
5	Profit before exceptional items & tax (3-4)	630.09	-66.62	356.14	667.26	1042.77	0.00
6	Exceptional items	0.00			0.00	0.00	949.99
7	Profit before tax (5-6)	630.09	-66.62	356.14	667.26	1042.77	
8	Tax expense						122.29
	Current Tax	126.00		90.00	126.00	240.00	131.30
	Deferred Tax	0.00			0.00	0.00	
9	Profit/(Loss) from ordinary activities after tax (7-8)	504.09	-66.62	266.14	541.26	802.77	696.40
10	Extra Ordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
11	Profit/(Loss) for the period (9+10)	504.09	-66.62	266.14	541.26	802.77	696.40
12	Other Comprehensive Income	0.00			0.00	0.00	0.00
13	Total Comprehensive Income (11+12)	504.09	-66.62	266.14	541.26	802.77	696.40
	Paid up Equity Share Capital (face value Rs. 10/- each)	561.70	561.70	561.70	561.70	561.70	561.70
	Reserves excluding Revaluation Reserves	0.00	0.00	0.00		0.00	5207.39
	Earnings per share (of Rs. 10/- each) (not annualised)						
a)	Basic	8.97	(1.19)	4.74	9.64	14.29	12.40
b)	Diluted	8.97	(1.19)	4.74	9.64	14.29	12.40
a.	PARTICULARS OF SHAREHOLDING						
1	Public shareholding						2488430
a.	- No of Shares	2488430	2488430	2488430	2488430	2488430	44.30
b.	- Percentage of Shareholding	44.30	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	NIL	NIL
	-Percentage of Shares (as % of the total shareholding of Promoter & Promoter Group)	NIL	NIL	NIL	NIL	NIL	NIL
	-Percentage of Shares (as % of the total share capital of Company)	NIL	NIL	NIL	NIL	NIL	NIL
b.	Non -Encumbered						
	- Number of Shares	3128570	3128570	3128570	3128570	3128570	100.00
	- Percentage of Shares (as % of the total shareholding of Promoter & Promoter Group)	100.00	100.00	100.00	100.00	100.00	
*	-Percentage of Shares (as % of the total share capital of Company)	56.70	56.70	56.70	56.70	56.70	56.70



PARTICULARS	
B INVESTOR COMPLAINTS	
Pending at the beginning of the quarter	
Received during the quarter	
Disposed of during the quarter	
Remaining unresolved at the end of the quarter	

3 months ended
31.12.2023

NIL
NIL
NIL
NIL

Notes to the Financial Results for the Quarter and Nine Month Ended 31.12.2023

1. 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

2. The above financial 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 February, 2024.

3. Depreciation for the quarter ended 31st December, 2023, has been considered as estimated and shorts/excess if any for the same under schedule II shall be adjusted at the time of finalisation of audited accounts for the year ended 31st March 2024.

4. Deferred Tax debit/credit, if any, shall be considered at the time of finalisation of audited accounts for the year ended 31st March 2024 as per Ind AS 12 notified under the Companies (Indian Accounting Standard) Rule, 2015.

5. Paper division has been discontinued in 2022-23 and no provision has been considered for impairment of assets etc in the limited review report.

6. 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.

7. Segment information as per requirement of Ind AS 108 form part of this financial results.

8. There were no investor complained at the beginning and the close of the quarter.

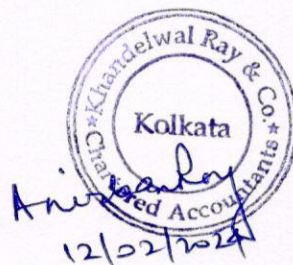
9. Previous period figures have been regrouped and reclassified wherever required.

KOLKATA
DATE-12.02.2024



FOR KAMARHATTY CO LTD

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



KAMARHATTY COMPANY LIMITED
LIMITED REVIEW AS ON 31/12/2023
SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

(RUPEES IN LACS)

SR NO	PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2023 (UNAUDITED)	30.09.2023 UNAUDITED	31.12.2022 (UNAUDITED)	31.12.2023 (UNAUDITED)	31.12.2022 (UNAUDITED)	31.03.2023 (AUDITED)
1	SEGMENT REVENUE						
	A) JUTE & YARN PRODUCT	6899.57	6175.66	-	19573.14	-	28221.29
	B) TEXTILE YARN (LINYARN)	434.46	140.36	-	578.20	-	1040.33
	REVENUE FROM OPERATION	7334.03	6316.02	-	20151.34	-	29261.62
2	SEGMENT RESULTS						
	A) JUTE & YARN PRODUCT	927.68	586.02	-	2171.06	-	2083.83
	B) TEXTILE YARN (LINYARN)	16.75	(355.80)	-	(559.67)	-	(156.41)
		944.43	230.22	-	1,611.39	-	1,927.42
2A.	OTHER UNALLOCABLE EXPENSES NET OF UNALLOCABLE INCOME		(43.78)	-	0	-	-
	TOTAL SEGMENT RESULT BEFORE INTEREST AND TAX	944.43	274.00	-	1611.39	-	1927.42
	LESS : 1) FINANCE COST	314.34	340.62	-	944	-	977.43
	PROFIT/(LOSS) BEFORE TAX	630.09	(66.62)	-	667.39	-	949.99
4	SEGMENT ASSETS						
	A) JUTE & YARN PRODUCT	18705.2	15117.04	-	18705.2	-	14395.14
	B) TEXTILE YARN (LINYARN)	7710.88	7805.03	-	7710.88	-	7465.48
	C) UNALLOCATED ASSETS						
	TOTAL	26416.08	22922.07	-	26416.08	-	21860.62
5	SEGMENT LIABILITIES						
	A) JUTE & YARN PRODUCT	10641.32	7797.50	-	10641.32	-	8074.21
	B) TEXTILE YARN (LINYARN)	9348.21	9,328.37	-	9348.21	-	8017.32
	C) UNALLOCATED LIABILITIES						
	TOTAL	19989.53	17125.87	-	19989.53	-	16091.53
6	NET CAPIAL EMPLOYED						
	A) JUTE & YARN PRODUCT	8063.88	7319.54	-	8063.88	-	6320.93
	B) TEXTILE YARN (LINYARN)	(1,637.33)	(1,523.34)	-	(1,637.33)	-	(551.84)

Place: Kolkata
Date : 12.02 .2024



For Kamarhatty Company Limited

Su Agarwal

S.K.AGARWAL
(Managing Director)

