

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 **30th September, 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 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)



(Pinaki Sarkar)
Partner

Membership No. 051449
UDIN : 23051449BGRVXE3550

Place : Kolkata
Date: 14th November, 2023



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 2023

SL. NO.	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30TH SEPTEMBER 2023	30TH JUNE 2023	30TH SEPTEMBER 2022	30TH SEPTEMBER 2023	30TH SEPTEMBER 2022	31ST MARCH 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	(Audited)
[1a]	Net Sales/ Income from Operations	6502.73	5,659.49	7,486.12	12,162.22	14,726.57	28146.93
b	Other Operating Income	228.17	181.97	219.72	410.14	463.08	1072.21
	Total Operating Revenue	6730.90	5,841.46	7,705.84	12,572.36	15,189.65	29219.14
2	Other Income	10.53	11.50	23.30	22.03	49.13	158.33
3	Total Revenue (1+2)	6741.43	5,852.96	7,729.14	12,594.39	15,238.78	29377.47
4	Expenses:-						
a.	Cost of Material consumed	3963.32	3,620.56	4,492.43	7,583.88	8,889.84	17845.49
b	Semi Finished Goods consumed	128.62	177.73	238.89	306.35	474.61	800.03
c	Change in inventories of finished goods , work in progress & stock in trade	164.74	(755.37)	129.04	(590.63)	8.59	-1408.38
d	Employees Benefit expenses	983.53	967.16	970.24	1,950.69	1,963.72	4254.10
e	Finance costs	340.62	289.17	201.33	629.79	350.39	977.43
f	Depreciation & amortisation expenses	192.21	229.34	151.18	421.55	264.01	745.61
g	Other Expenses	1035.01	1,220.58	1,254.40	2,255.59	2,600.99	5213.20
	Total Expenses :	6808.05	5,749.17	7,437.51	12,557.22	14,552.15	28427.48
5	Profit/(Loss) before exceptional items & tax (3-4)	-66.62	103.79	291.63	37.17	686.63	949.99
6	Exceptional items	0.00	0.00	0.00	-	-	0.00
7	Profit/(Loss) before tax (5-6)	-66.62	103.79	291.63	37.17	686.63	949.99
8	Tax expense						
	Current Tax	0.00	-	150.00	-	150.00	122.29
	Deffered Tax	0.00	-	-	-	-	131.30
9	Profit/(Loss) from ordinary activities after tax (7-8)	-66.62	103.79	141.63	37.17	536.63	696.40
10	Profit/(Loss) for the period (9+10)	-66.62	103.79	141.63	37.17	536.63	696.40
11	Other Comprehensive Income	0.00	0.00	0.00	-	-	0.00
	Total Comprehensive Income (11+12)	-66.62	103.79	141.63	37.17	536.63	696.40
12	Paid up Equity Share Capital (face value Rs.10/- each)	561.70	561.70	561.70	561.70	561.70	561.70
13	Reserves excluding Revaluation Reserves	0.00	0.00	0.00	5,234.50	5,097.56	5207.39
14	Earnings per share (of Rs.10/- each) (not annualised)						
	a) Basic	(1.19)	1.85	2.52	0.66	9.55	12.40
	b) Diluted	(1.19)	1.85	2.52	0.66	9.55	12.40



PARTICULARS

6 months ended
30.09.2023

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:

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 is an extract of the detailed format of Quarterly / half yearly financial results filed with the stock exchange under regulation 33 and 52 of the SEBI (Listing obligation and disclosure requirements) Regulations, 2015. The full format of the financial results are available on the website www.cse-india.com and the same is also available on the Comapies website (URL: www.kamarhatty.com)
3. The above financial results of the Company have been reviewed by the Audit Committee and subsequently approved by the Board of directors in their meeting held on 14TH NOVEMBER.2023. These financial results have also been limited reviewed by the Statutory Auditotors of the Company.
4. Segment information as per requirement of Ind As-108 form part of this financial statement
5. There were no investor complaints at the beginning and the close of the quarter
6. Provision for taxation if any will be provided at the end of the year.
7. The above results include Debtors Rs 107.97 Lakhs, Stock Rs 21.53 Lakhs and Liability Rs 814.15 Lakhs of Paper Division.

KOLKATA
DATE-14.11.2023

FOR KAMARHATTY CO LTD


(S.K. AGARWAL)
CHAIRMAN

KAMARHATTY COMPANY LTD
CIN:L51109WB1877PLC000361
Regd. Ofc:16A, BRABOURNE ROAD, KOLKATA 7
STATEMENT OF ASSETS AND LIABILITIES
AS ON 30TH SEPTEMBER, 2023

	AS AT	AS AT
Particulars	30-Sep-23	31-Mar-23
	(Unaudited)	(Audited)
	Rs. (LAKHS)	Rs. (LAKHS)
ASSETS		
Non-current assets		
Property, plant and equipment	9,952.13	10,132.41
Capital work in progress	50.35	50.36
Other intangible assets	4.20	9.64
Financial assets		
(i) Investments	32.86	2.87
Other non-current assets	64.02	161.17
Total non-current assets	10,103.56	10,356.45
Current assets		
Inventories	8,994.39	8,271.79
Financial assets		
(i) Trade receivables	1,995.82	1,634.11
(ii) Cash and cash equivalents	45.53	41.89
(iii) Bank balances other than (iii) above	289.82	336.40
(iv) Other financial assets	458.57	458.57
Current tax assets	500.63	411.33
Other current assets	533.75	350.08
Total current assets	12,818.51	11,504.17
Total assets	22,922.07	21,860.62
EQUITY AND LIABILITIES		
Equity		
Equity share capital	561.70	561.70
Other equity	5,234.50	5,207.40
Total equity	5,796.20	5,769.10
Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	6,190.01	5,467.78
(ii) Other financial liabilities	140.14	134.15
Deferred tax liabilities (net)	131.31	131.31
Other non-current liabilities	0.00	0.00
Total non-current liabilities	6,461.46	5,733.24
Current liabilities		
Financial liabilities		
(i) Borrowings	2,362.45	3,000.06
(ii) Trade payables	7,329.78	6,463.78
(iii) Other financial liabilities	227.26	242.94
Other current liabilities	622.63	529.21
Provisions	0.00	0.00
Current tax liabilities	122.29	122.29
Total current liabilities	10,664.41	10,358.28
Total liabilities	17,125.87	16,091.52
Total equity and liabilities	22,922.07	21,860.62



Kamarhatty Co. Ltd.

Su. Aggarwal

Managing Director

Cash Flow Statement for the Half year ended 30TH SEPTEMBER,2023 as per the Listing Agreement

	For the half year ended 30TH SEPTEMBER 2023 INR LAKH		For the year ended 31st March,2023 INR LAKH	
A. Cash Flow from Operating Activities :				
Net Profit before Tax & extraordinary items		37.17		949.99
Adjustment for:				
Depreciation and amortisation expenses	421.55		745.60	
Finance cost	629.79		977.43	
Interest income	(6.61)		(5.18)	
LOSS ON SALE INVESTMENT IN SUBSIDIARY	0.00		365.51	
WRITE OFF OF ADVANCE TO SUBSIDIARY	0.00		92.59	
WRITE OFF OF INSURANCE CLAIM	0.00		62.06	
BAD DEBTS WRITTEN OFF	0.00		32.03	
DEFFERED GOVT GRANT	0.00		(20.30)	
PROVISION FOR PC LOSS	0.00		2.46	
Loss / (Profit) on Sale of car , Plant & Equipment (net)	0.00	1044.73	(13.43)	2238.77
Operating Profit before Working Capital changes		1081.90		3188.76
Adjustment for:				
Trade & other receivables	(514.08)		1126.37	
Trade payable , Other Current Liabilities and Provisions	959.42		167.39	
decrease / Increase in Other Financial Liabilities	(15.68)		(52.89)	
DECREASE IN PROVISION FOR TAX	0.00		0.00	
Inventories	(722.60)	(292.94)	(2446.60)	(1205.73)
Cash generated from operations		788.96		1983.03
Direct Taxes Paid		(23.45)		(150.24)
Net Cash generated FROM Operating Activities		765.51		1832.79
B. Cash Flow from Investing Activities :				
Changes in Capital Work in progress	0.00		5,721.57	
Purchase of Porperty,Plant & Equipment	-245.91		-7,240.90	
Purchase of intangible assets	0.00		-6.64	
PUR OF INVESTMENT	-29.99			
Sale of Property , Plant and Equipment (net)	0.00		375.10	
Interest Received	6.61		5.18	
Net Cash used in Investing Activities		(269.29)		(1145.69)
C. Cash Flow from Financing Activities				
Proceeds from Non-Current Borrowings	728.23		173.44	
(Repayment of) / Proceeds from Current Borrowings	(637.60)		279.41	
Interest paid	(629.79)		(977.43)	
capital subsidy received	0.00		0.00	
Net Cash USED IN Financing Activities		(539.16)		(524.58)
Net (decrease) /Increase in Cash & Cash equivalents		(42.94)		162.52
Cash & Cash equivalents -Opening balance		378.29		215.77
Cash & Cash equivalents -Closing balance		335.35		378.29

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: 23051449BGRVXE3550

Kolkata, the 14th day of November'2023



S. K. Agarwal

S.K.agarwal
(Managing Director)

KAMARHATTY COMPANY LIMITED
LIMITED REVIEW AS ON 30/09/2023
SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

(RUPEES IN LACS)

SR NO	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30.09.2023 (UNAUDITED)	30.06.2023 UNAUDITED	30.09.2022 (UNAUDITED)	30.09.2023 (UNAUDITED)	30.09.2022 (UNAUDITED)	31.03.2023 (AUDITED)
1	SEGMENT REVENUE						
	A) JUTE & YARN PRODUCT	6175.66	5842.82	-	12018.48	-	28221.29
	B) TEXTILE YARN (LINYARN)	140.36	3.38	-	143.74	-	1040.33
	REVENUE FROM OPERATION	6316.02	5846.2	-	12162.22	-	29261.62
2	SEGMENT RESULTS						
	A) JUTE & YARN PRODUCT	586.02	657.36	-	1243.88	-	2083.83
	B) TEXTILE YARN (LINYARN)	-355.8	(220.62)	-	-576.42	-	(156.41)
	OTHER UNALLOCABLE EXPENSES	230.22	436.74	-	666.96	-	1,927.42
2A.	NET OF UNALLOCABLE INCOME	-43.78	43.78	-	0	-	-
	TOTAL SEGMENT RESULT BEFORE INTEREST AND TAX	274.00	392.96	-	666.96	-	1927.42
	LESS :						
	1) FINANCE COST	340.62	289.17	-	629.79	-	977.43
	PROFIT/(LOSS) BEFORE TAX	-66.62	103.79	-	37.17	-	949.99
3	TAX EXPENSES	0	0	-	0	-	253.59
	PROFIT FOR THE PERIOD/YEAR	-66.62	103.79	-	37.17	-	696.40
4	SEGMENT ASSETS						
	A) JUTE & YARN PRODUCT	15117.04	19693.09	-	15117.04	-	14395.14
	B) TEXTILE YARN (LINYARN)	7805.03	7638.00	-	7805.03	-	7465.48
	C) UNALLOCATED ASSETS		426.89				
	TOTAL	22922.07	27757.98	-	22922.07	-	21860.62
5	SEGMENT LIABILITIES						
	A) JUTE & YARN PRODUCT	7797.5	13041.70	-	7797.5	-	8074.21
	B) TEXTILE YARN (LINYARN)	9328.37	8,542.08	-	9328.37	-	8017.32
	C) UNALLOCATED LIABILITIES		301.31				
	TOTAL	17125.87	21885.09	-	17125.87	-	16091.53
6	NET CAPIAL EMPLOYED						
	A) JUTE & YARN PRODUCT	7319.54	6651.39	-	7319.54	-	6320.93
	B) TEXTILE YARN (LINYARN)	(1,523.34)	(904.08)	-	(1,523.34)	-	(551.84)

Note : Figures of Quarter Ended and Half Year Ended 30/09/2022 are not applicable as the Linen Yarn Unit commenced its operation w.e.f 01/07/2022

Place: Kolkata
Date : 14.11 .2023



For Kamarhatty Company Limited

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