

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE
FINANCIAL RESULTS
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 ended 30th June, 2025 ('the Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of 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 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 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matter, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing 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.

Provisions/Adjustment in respect of the following has not been considered in the accounts:

- i) Trade Receivable Rs.2.91Lakhs.(Refer Note No 2 of Financial Results)
- ii) Contingent Liabilities as required under Ind AS-37, notified under The Companies (Indian Accounting Standard) Rules 2015, quantum unascertained as disclosed in Note no.8 of the Financial Results for the quarter ended 30th June, 2025.
- iii) Provision for Deferred Tax Assets and / or Liabilities.

Based on our review conducted as 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') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Place: Kolkata

Date: 14th August, 2025

**For Khandelwal Ray & Co
Chartered Accountants**

FR. No. 302035E


CA. Kanchan Roy

Partner

Membership No. 016744

UDIN: 25016744 BNJ8DE 8903

STATEMENT OF UNAUDITED FINANCIAL RESULTS
FOR THE FIRST QUARTER ENDED JUNE 30, 2025

SL. NO.	PARTICULARS	(Rs in lakh, except per share data)			
		QUARTER ENDED		YEAR ENDED	
		30TH JUNE 2025	31ST MARCH 2025	30TH JUNE 2024	31ST MARCH 2025
		Unaudited	Audited	Unaudited	Audited
[1a]	Value of Sales	8,502.57	7,792.72	5,326.10	28,145.35
b)	Other Operating Income	266.88	305.75	225.86	1,130.22
	REVENUE FROM OPERATIONS	8769.45	8098.47	5551.96	29275.57
2	Other Income	25.08	31.78	10.03	62.57
3	Total Income (1+2)	8794.53	8130.25	5561.99	29338.14
4	Expenses:-				
a.	Cost of Material consumed	5,708.41	4219.10	4771.05	17641.05
	Purchase of finished goods	-	121.23	-	121.23
b	Change in inventories of finished goods & work in progress	(702.35)	1179.69	(1767.99)	198.97
c	Employees Benefit expenses	1,083.09	993.70	940.28	3958.89
d	Finance costs	235.01	320.61	256.61	1254.70
e	Depreciation & amortisation expenses	246.64	214.86	259.09	918.61
f	Other Expenses	1,274.63	1056.39	1124.36	4697.14
	Total Expenses	7845.43	8105.58	5583.40	28790.59
5	Profit before exceptional items & tax (3-4)	949.10	24.67	(21.41)	547.55
6	Exceptional items	-	-	-	-
7	Profit before tax (5-6)	949.10	24.67	(21.41)	547.55
8	Income Tax expenses				
	Current Tax	-	-13.93	0.00	84.32
	Deferred tax charge	-	51.94	-	51.94
	Excess Tax provision for previous year written back	-	-	-	-
9	Profit/(Loss) from ordinary activities after tax (7-8)	949.10	-13.34	(21.41)	411.29
10	Profit/(Loss) from extraordinary activities after tax	-	-	-	-
11	Profit/(Loss) for the period (9+10)	949.10	-13.34	-21.41	411.29
12	Other Comprehensive Income	-	-	-	-
	Total Comprehensive Income (11+12)	949.10	-13.34	-21.41	411.29
13	Paid up Equity Share Capital (face value Rs.10/- each)	561.70	561.70	561.70	561.70
14	Reserves excluding Revaluation Reserves	-	-	-	6,188.92
15	Earnings per share (of Rs.10/- each)				
	a) Basic	16.90	(0.24)	(0.38)	7.32
	b) Diluted	16.90	(0.24)	(0.38)	7.32



a.	PARTICULARS OF SHAREHOLDING				
1	Public shareholding				
a.	- No of Shares	2488430.00	2488430.00	2488430.00	2488430.00
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 total shareholding of Promoter & Promoter Group)	NIL	NIL	NIL	NIL
	-Percentage of Shares (as % of the total share capital of Company)	NIL	NIL	NIL	NIL
b.	Non -Encumbered				
	- Number of Shares	3128570	3128570	3128570	3128570
	- Percentage of Shares (as % of the total shareholding of Promoter & Promoter Group)	100%	100%	100%	100%
*	-Percentage of Shares (as % of the total share capital of Company)	55.70%	55.70%	55.70%	55.70%

PARTICULARS

B INVESTOR COMPLAINTS

Pending at the beginning of the quarter

- -

Received during the quarter

- -

Disposed of during the quarter

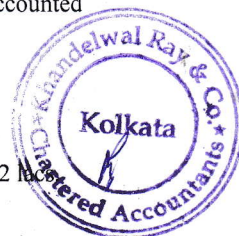
- -

Remaining unresolved at the end of the quarter

- -

Notes to the financial results for the quarter ended 30th June ,2025

- 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 the 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
- Rs. 2.91 Lacs due from certain customer which remained outstanding for long period. The Management is confident of recovering the amount and hence no provision is made for the same.
- Segment Reporting in respect of Jute/Yarn and Linen Yarn units are as per details attached.
- Depreciation for the quarter ended 30th June, 2025 in respect of Unit of Jute except Unit of Fine Yarn and Linyan has been considered as estimated and short/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,2026.
- Current Tax, if any, shall be considered at the time of finalization of audited accounts for the year ended 31st March, 2026.
- Deferred Tax credit, if any, shall be considered at the time of finalization of audited accounts for the year ended 31st March, 2026 as per Ind AS-12 notified under the Companies (Indian Accounting Standard) Rules,2015.
- Liability on account of gratuity and leave encashment have not been provided in the accounts. The same are accounted for as and when paid.
- No provision has been made in respect of the following considered as Contingent Liabilities:
 - Bank Guarantee: Claims against the company not acknowledge as debts Rs.309.20 lacs
 - Demands of various Government Authorities (Sales Tax, Income Tax, GST, etc) under Appeals Rs. 923.22 lacs
- There were no investor complaints at the beginning and at the close of the quarter ended June 30, 2025.



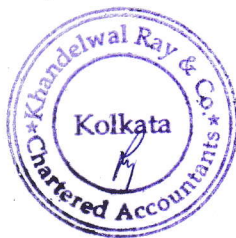
- 10 Figures of the preceding 3 months ended 31st March, 2025 are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. Also the figures up to the end of the third quarter were only reviewed and not subjected to audit.
- 11 Previous period figures have been regrouped / rearranged wherever considered necessary.
- 12 The above financial results have been reviewed by the Audit Committee meeting held on August 14, 2025 and thereafter approved by the Board of Directors at their meeting held on August 14, 2025.
- 13 The above results is as per Clause 41 of the Listing Agreement.
- 14 The above results of the Company are available on the Company's website <https://www.kamarhatty.com/> and also at www.cse.com

For Kamarhatty Company Limited

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



PLACE : -KOLKATA
DATE-14-08-2025



UNAUDITED SEGMENT INFORMATION FOR THE FIRST QUARTER ENDED JUNE 30,2025

(INR LAKH)

	PARTICULARS	30th JUNE 2025	31ST MARCH 2025	30TH JUNE 2024	31ST MARCH 2025
		UNAUDITED	AUDITED	UNAUDITED	AUDITED
1	SEGMENT REVENUE				
	A) JUTE AND YARN PRODUCT	8618.25	8165.73	5291.09	28053.98
	B) TEXTILE LINYARN YARN PRODUCT	853.56	556.92	359.19	2183.53
	C) INTER SEGMENT ELIMINATION	-702.36	-624.18	-98.32	-961.94
	REVENUE FROM OPERATIONS	8769.45	8098.47	5551.96	29,275.57
2	SEGMENT RESULTS				
	A) JUTE PRODUCT	1198.64	469.46	510.77	2676.35
	B) TEXTILE YARN (LINYARN)	(14.53)	(124.18)	(275.57)	-874.1
	TOTAL	1,184.11	345.28	235.20	1,802.25
	LESS :				
	1) FINANCE COST	235.01	320.61	256.61	1254.7
	2) OTHER UNALLOCABLE EXPENDITURE	-			-
	PROFIT FROM ORDINARY ACTIVITY BEFORE TAX	949.10	24.67	(21.41)	547.55
	Tax including Deferred Tax	-			136.26
	Profit / (LOSS) for the year	949.10	24.67	(21.41)	411.29
3	Other information				
	SEGMENT ASSETS				
	A) JUTE & YARN PRODUCT	23540.69	23084.75	18876.57	23084.75
	B) TEXTILE YARN (LINYARN)	7189.42	7148.26	8249.33	7148.26
	C) INTER SEGMENT ELIMINATION	-9086.74	-8724.45	-6220.15	-8724.45
	TOTAL	21643.37	21508.56	20905.75	21508.56
4	SEGMENT LIABILITY				
	A) JUTE & YARN PRODUCT	12337.65	12994.18	10219.02	12994.18
	B) TEXTILE YARN (LINYARN)	10606.53	10488.21	10572.51	10488.21
	C) INTER SEGMENT ELIMINATION	-9086.74	-8724.45	-6220.15	-8724.45
	TOTAL	13857.44	14757.94	14571.38	14757.94
5	NET CAPITAL EMPLOYED				
	A) JUTE & YARN PRODUCT	11203.04	10090.57	8657.55	10090.57
	B) TEXTILE YARN (LINYARN)	(3,417.11)	(3,339.95)	(2,323.18)	(3,339.95)
		7785.93	6750.62	6334.37	6750.62



For Kamarhatty Company Ltd.

 S.K. Agarwal
(Managing Director)

 PLACE - KOLKATA
DATE- 14.08.2025