

KHANDELWAL RAY & CO.

CHARTERED ACCOUNTANTS

15/15, SARSOONA BANERJEE PARA ROAD
SARSOONA, KOLKATA - 700 061
Phone : 2243-8018
E-mail : khand.ray@hotmail.com

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 and nine months ended 31st December, 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 31st December, 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 February, 2026

For Khandelwal Ray & Co
Chartered Accountants
FR. No. 302035E

Dipankar Biswas
CA. Dipankar Biswas

Partner
Membership No. 050821

UDIN : 26050821TQ0TJL3217

STATEMENT OF UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER & NINE MONTHS ENDED DECEMBER 31, 2025

SL. NO.	PARTICULARS	(Rs in lakh, except per share data)					
		QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31ST DECEMBER 2025	31ST DECEMBER 2024	30TH SEPTEMBER 2025	31ST DECEMBER 2025	31ST DECEMBER 2024	31ST MARCH 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
[1a]	Value of Sales	9,458.39	7,334.92	9,556.15	27,517.11	20,352.63	28,145.35
b)	Other Operating Income	304.96	288.87	198.64	770.48	824.47	1,130.22
	REVENUE FROM OPERATIONS	9763.35	7623.79	9754.79	28287.59	21177.10	29275.57
2	Other Income	29.41	8.69	19.97	74.46	30.79	62.57
3	Total Income (1+2)	9792.76	7632.48	9774.76	28362.05	21207.89	29338.14
4	Expenses:-						
a.	Cost of Material consumed	6,286.78	4,320.89	5784.28	17,779.47	13421.95	17,641.05
	Purchase of finished goods			0.00			121.23
b	Change in inventories of finished goods & work in progress	-49.99	355.52	146.01	(606.33)	(980.72)	198.97
c	Employees Benefit expenses	1,105.60	1,028.25	1115.40	3,304.09	2965.19	3,958.89
d	Finance costs	197.34	359.33	194.27	626.62	934.09	1,254.70
e	Depreciation & amortisation expenses	237.14	229.98	262.85	746.63	703.75	918.61
f	Other Expenses	1,415.93	1,275.30	1273.35	3,963.91	3640.75	4,697.14
	Total Expenses	9192.80	7569.27	8776.16	25814.39	20685.01	28790.59
5	Profit/(Loss) before exceptional items & tax (3-4)	599.96	63.21	998.60	2,547.66	522.88	547.55
6	Exceptional items	-	-	-	-	-	-
7	Profit/(Loss) before tax (5-6)	599.96	63.21	998.60	2,547.66	522.88	547.55
8	Income Tax expenses						
	Current Tax	150.99	11.86	438.57	589.56	98.25	84.32
	Deferred tax charge	3.12	-	-	3.12	-	51.94
	Excess Tax provision for previous year written back	-	-	-	-	-	-
9	Profit/(Loss) from ordinary activities after tax (7-8)	445.85	51.35	560.03	1,954.98	424.63	411.29
10	Profit/(Loss) from extraordinary activities after tax	-	-	-	-	-	-
11	Profit/(Loss) for the period (9+10)	445.85	51.35	560.03	1954.98	424.63	411.29
12	Other Comprehensive Income	-	-	-	-	-	-
	Total Comprehensive Income (11+12)	445.85	51.35	560.03	1954.98	424.63	411.29
13	Paid up Equity Share Capital (face value Rs.10/- each)	561.70	561.70	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	7.94	0.91	9.97	34.80	7.56	7.32
	b) Diluted	7.94	0.91	9.97	34.80	7.56	7.32



PARTICULARS OF SHAREHOLDING							
1	Public shareholding						
a.	- No of Shares	2488430.00	2488430.00	2488430.00	2488430.00	2488430.00	2488430.00
b.	- Percentage of Shareholding	44.30%	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	3128570
	- Percentage of Shares (as % of the total shareholding of Promoter & Promoter Group)	100%	100%	100%	100%	100%	100%
*	-Percentage of Shares (as % of the total share capital of Company)	55.70%	55.70%	55.70%	55.70%	55.70%	55.70%

PARTICULARS

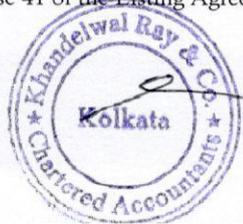
B INVESTOR COMPLAINTS

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 31st December, 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 31st December, 2025 in respect of All the divisions has been considered as estimated and short/excess if any for the the same under Schedule II shall be adjusted at the time of finalisation of audited accounts for the year ended 31st March, 2026.
- 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.339.11 lacs
 - Demands of various Government Authorities (Sales Tax, Income Tax, GST, etc) under Appeals Rs. 562.64 lacs.
- There were no investor complaints at the beginning and the closure of the quarter.
- Previous period figures have been regrouped / rearranged wherever considered necessary.
- The above results were taken on record and approved by the Board Of Directors at it's meeting held on 14 th February , 2026.
- The above results is as per Clause 41 of the Listing Agreement.

KOLKATA
DATE-14-02-2026



Su Agansh
S.K AGARWAL
(Managing Director)

UNAUDITED SEGMENT INFORMATION FOR THE QUARTER & NINE MONTHS ENDED DECEMBER 31,,2025

(RS IN LACS)

R N	PARTICULARS	Quarter ended			NINE MONTHS ENDED YEAR ENDED		
		31ST DECEMBER 2025	31ST DECEMBER 2024	30TH SEPTEMBER 2025	31ST DECEMBER 2025	31ST DECEMBER 2024	31ST MARCH 2025
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
1	SEGMENT REVENUE						
	A) JUTE AND YARN PRODUCT	8874.19	7130.89	9103.15	26595.59	19888.25	28053.98
	B) TEXTILE LINYARN YARN PRODUCT	1270.36	575.55	2409.24	4533.16	1626.61	2183.53
	C) INTER SEGMENT ELIMINATION	-381.19	(82.65)	-1757.60	-2841.15	-337.76	-961.94
	REVENUE FROM OPERATIONS	9763.36	7623.79	9754.79	28287.60	21177.10	29,275.57
2	SEGMENT RESULTS						
	A) JUTE AND YARN PRODUCT	893.49	770.94	1212.08	3304.21	2206.89	2676.35
	B) TEXTILE YARN (LINYARN)	(96.19)	(348.40)	-19.21	-129.93	-749.92	-874.1
	TOTAL	797.30	422.54	1192.87	3,174.28	1456.97	1,802.25
	LESS :						
	1) FINANCE COST	197.34	359.33	194.27	626.62	934.09	1254.70
	2) OTHER UNALLOCABLE EXPENDITURE	-	-	-	-	-	-
	PROFIT FROM ORDINARY ACTIVITY BEFORE TAX	599.96	63.21	998.60	2,547.66	522.88	547.55
	Tax including Deferred Tax	154.11	11.86	438.57	592.68	98.25	136.26
	Profit for the year	445.85	51.35	560.03	1,954.98	424.63	411.29
	Other information						
3	SEGMENT ASSETS						
	A) JUTE & YARN PRODUCT	26243.10	23942.21	25055.79	26243.10	23942.21	23084.75
	B) TEXTILE YARN (LINYARN)	8639.73	7746.28	7975.89	8639.73	7746.28	7148.26
	C) INTER SEGMENT ELIMINATION	-10821.08	(9,109.42)	-10450.82	-10821.08	-9109.42	-8724.45
	TOTAL	24061.75	22579.07	22580.86	24061.75	22579.07	21508.56
4	SEGMENT LIABILITY						
	A) JUTE & YARN PRODUCT	13740.66	14040.59	13200.95	13740.66	14040.59	12994.18
	B) TEXTILE YARN (LINYARN)	12436.59	10779.54	11571	12436.59	10779.54	10488.21
	C) INTER SEGMENT ELIMINATION	-10821.08	(9,109.42)	-10450.82	-10821.08	-9109.42	-8724.45
	TOTAL	15356.17	15710.71	14321.13	15356.17	15710.71	14757.94
5	NET CAPITAL EMPLOYED (EQ+RES)						
	A) JUTE & YARN PRODUCT	12502.44	9901.62	11854.84	12502.44	9901.62	10090.57
	B) TEXTILE YARN (LINYARN)	(3,796.86)	(3,033.26)	(3,595.11)	(3,796.86)	(3,033.26)	(3,339.95)
		8705.58	6868.36	8259.73	8705.58	6868.36	6750.62

