KHANDELWAL RAY & CO.
CHARTERED ACCOUNTANTS

15/15, SARSOONA BANERJEE PARA ROAD
SARSOONA, KOLKATA - 700 061
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INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM 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, 2026 ('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) The Trade Receivables Rs.1.03 lakhs refer Note No.2 of Financial Results.

ii) Contingent Liabilities as required under Ind AS-37, notified under The Companies

Khandelwal Ray & Co.
Kolkata
Chartered Accountants

(Indian Accounting Standard) Rules 2015, quantum unascertained as disclosed in Note no.8 of the Financial Results for the quarter ended 30th June, 2026.

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.

For Khandelwal Ray & Co
Chartered Accountants
Firm Regn. No. 302035E

CA. Dipankar Biswas
Partner
Membership No. 050821
UDIN: 26050821BBCXVR2331

Place: Kolkata
Date: 12th, August, 2026

Khandelwal Ray & Co. * Chartered Accountants * Kolkata

KAMARHATTY COMPANY LIMITED
STATEMENT OF UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER ENDED JUNE 30,2026

FIGURES RS IN LAKHS

SL. NO.	PARTICULARS	QUARTER ENDED			YEAR ENDED
		30TH JUNE 2026	31ST MARCH 2026	30TH JUNE 2025	31ST MARCH 2026
		UNAUDITED	AUDITED	UNAUDITED	AUDITED
1	**Revenue from operations**				
a)	Value of Sales	**12207.10**	8,736.45	8,502.57	36,253.56
b)	Other Operating Income	**316.68**	331.31	266.88	1,101.79
	Total Revenue from Operation	**12523.78**	9067.76	8769.45	37355.35
2	Other Income	**11.28**	19.92	25.08	94.38
3	Total Income (1+2)	**12535.06**	9087.68	8794.53	37449.73
4	**Expenses:-**				
a.	Cost of Material consumed	**4941.10**	8,222.16	5,708.41	26001.63
	Purchase of semi finished & finished goods	**1558.87**	2,069.62	-	2,069.62
b	Change in inventories of finished goods & work in progress	**1705.79**	-4,926.34	-702.35	(5532.67)
c	Employees Benefit expenses	**980.36**	1,024.02	1,083.09	4328.11
d	Finance costs	**263.65**	264.76	235.01	891.38
e	Depreciation & amortisation expenses	**273.01**	190.59	246.64	937.22
f	Other Expenses	**1223.64**	1,653.94	1,274.63	5617.85
	Total Expenses	**10946.42**	8498.75	7845.43	34313.14
5	**Profit before exceptional items & tax (3-4)**	**1,588.65**	588.93	949.10	3,136.59
6	Exceptional items	-	-	-	
7	**Profit before tax (5-6)**	**1,588.65**	588.93	949.10	3,136.59
8	Income Tax expenses				
	Current Tax	**380.76**	175.61	-	765.17
	Deferred tax charge	-	29.73	-	32.85
	Excess Tax provision for previous year written back	-	-15.66	-	(15.66)
9	**Profit from ordinary activities after tax (7-8)**	**1207.89**	399.25	949.10	2,354.23
10	Profit from extraordinary activities after tax	-	-	-	-
11	**Profit for the period (9+10)**	**1,207.89**	399.25	949.10	2354.23
12	**Other Comprehensive Income**		-	-	-
	Total Comprehensive Income (11+12)	1207.89	399.25	949.10	2354.23
13	Paid up Equity Share Capital (face value Rs.10/- each)	561.70	561.70	561.70	561.70
14	Reserves excluding Revaluation Reserves	9,736.74	-	-	8,528.85
15	**Earnings per share (of Rs.10/- each)**				
	a) Basic	21.50	7.11	16.90	41.91
	b) Diluted	21.50	7.11	16.90	41.91

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Kolkata
Chartered Accountants

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	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

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, 2026

1. The financial results of the company have been prepared in accordance with Indian Accounting Standard (Ind AS) pescribed 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. Rs. 1.03 lakhs 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.

3. Segment reporting in respect of Jute/Yarn division and Linenyarn division are as per details attached.

4. Deferred Tax, if any, shall be considered in half year ended 30th September, 2026 and year ended 31st March, 2027 respectively as per Ind AS-12 notified under the Companies (Indian Accouniting Standard) Rules,2015.

5. There were no investor complaints at the beginning or at the close of the quarter ended June 30, 2026

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.

Khandelwal Ray & Co. * Chartered Accountants * Kolkata

7 No provision has been made in respect of the following considered as Contingent Liabilities:

i) Bank Guarantee: Claims against the company not acknowledge as debts Rs.361.85 lacs

ii) Demands of various Government Authorities (Income Tax, PF and ESI) under Appeals Rs. 533.16 lacs.

8 Figures of the preceding 3 months ended 31st March, 2026 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.

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

10 The above results were taken on record and approved by the Board Of Directors at it's meeting held on 12th, August, 2026.

11 The above results is as per Clause 41 of the Listing Agreement.

12 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 ltd

PLACE-KOLKATA
DATE:12.08.2026

Khandelwal Ray & Co.
Kolkata
Chartered Accountants

S.K.Agarwal
(Managing Director)

KAMARHATTY COMPANY LIMITED

UNAUDITED SEGMENT INFORMATION FOR THE QUARTER ENDED JUNE 30,2026

(FIGURES RS.IN LAKHS)

SL. NO.	PARTICULARS	QUARTER ENDED			YEAR ENDED
		30TH JUNE 2026	31ST MARCH 2026	30TH JUNE 2025	31ST MARCH 2026
		UNAUDITED	AUDITED	UNAUDITED	AUDITED
1	**SEGMENT REVENUE**				
	A) JUTE AND YARN PRODUCT	11642.65	8036.49	8618.25	34632.08
	B) TEXTILE LINYARN YARN PRODUCT	1307.44	1659.4	853.56	6192.55
	C) INTER SEGMENT ELIMINATION	-426.31	-628.13	-702.36	-3469.28
	REVENUE FROM OPERATIONS	**12523.78**	**9067.76**	**8769.45**	**37,355.35**
2	**SEGMENT RESULTS**				
	A) JUTE PRODUCT	1889.62	823.25	1198.64	4127.46
	B) TEXTILE YARN (LINYARN)	(37.33)	30.44	(14.53)	-99.49
	TOTAL	1,852.29	853.69	1,184.11	4,027.97
	LESS :				
	1) FINANCE COST	263.65	264.76	235.01	891.38
	2) OTHER UNALLOCABLE EXPENDITURE	-			-
	PROFIT FROM ORDINERY ACTIVITY BEFORE T	**1,588.64**	**588.93**	**949.10**	**3,136.59**
	Tax including Deferred Tax	380.76	189.68	-	782.36
	PROFIT FOR THE YEAR	**1,207.88**	**399.25**	**949.10**	**2,354.23**
	Other information				
3	**SEGMENT ASSETS**				
	A) JUTE & YARN PRODUCT	31893.17	30509.08	23540.69	30509.08
	B) TEXTILE YARN (LINYARN)	9196.37	7875.31	7189.42	7875.31
	C) INTER SEGMENT ELIMINATION	-11946.55	-10390.21	-9086.74	-10390.21
	TOTAL	**29142.99**	**27994.18**	**21643.37**	**27994.18**
4	**SEGMENT LIABILITY**				
	A) JUTE & YARN PRODUCT	17541.06	17521.88	12337.65	17521.88
	B) TEXTILE YARN (LINYARN)	13250.04	11771.96	10606.53	11771.96
	C) INTER SEGMENT ELIMINATION	-11946.55	-10390.21	-9086.74	-10390.21
	TOTAL	**18844.55**	**18903.63**	**13857.44**	**18903.63**
5	**NET CAPITAL EMPLOYED**				
	A) JUTE & YARN PRODUCT	14352.11	12987.20	11203.04	12987.20
	B) TEXTILE YARN (LINYARN)	(4,053.67)	(3,896.65)	(3,417.11)	(3,896.65)
		10298.44	**9090.55**	**7785.93**	**9090.55**

For Kamarhatty Company Ltd

Khandelwal Ray & Co.
Kolkata
Chartered Accountants

PLACE-KOLKATA
DATE:12.08.2026

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