



Date: 05.11.2021

To  
The Calcutta Stock Exchange Limited  
7, Lyons Range,  
Kolkata - 700001

Dear Sir/Madam,

Sub: **Outcome of the Board Meeting Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/ Madam,

With reference to our letter dated 29<sup>th</sup> October, 2021, the Board of Directors of the Company at its Meeting held today i.e. 5<sup>th</sup> November, 2021, Friday has, inter alia, considered and approved the following –

In compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, The Unaudited Financial Results of the Company for the quarter and half yearly ended September 30, 2021. In this regard, we enclose herewith, the Unaudited Financial Results for the quarter and half yearly ended September 30, 2021 and Limited Review Reports issued by the Statutory Auditors of the Company.

The Board meeting commenced at 11:30 a.m. and concluded at 1:00 p.m. today.

The un-audited Financial Results shall also be published in the newspaper in the format prescribed under Regulation 47 of the Listing Regulations. However, the aforesaid information are also available on the Company's website [www.kamakhyaaltld.com](http://www.kamakhyaaltld.com) and on the website of CSE limited. Viz. [www.cse-india.com](http://www.cse-india.com).

We request you to kindly take the above on records

Yours faithfully,  
**FOR KAMAKHYA (INDIA) LIMITED**

**RISHI FOGLA**

**Rishi Fogla**  
**Director**  
**Din: 00532906**

Digitally signed by RISHI FOGLA  
DN: c=IN, st=West Bengal,  
2.5.4.20=9be72867d81c5c12e818b5e6fc13e9eda20686132f22  
5deda3d0b897c6679111, postalCode=700053, street=FOGLA  
HOUSE 7/8 BLOCK E NEW ALIPORE Kolkata,  
pseudoym=258cca3ed094d8027651be122e6d4a,  
serialNumber=b63c3f2bbe00c8e16856266e15dd79c553cc0ce  
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Date: 2021.11.05 14:17:14 +05'30'

**KAMAKHYA INDIA LTD.**

CIN No. L18101 WB1983 PLC 036702

**Regd. Office :**  
21, Princep Street,  
2nd Floor, Kolkata - 700072

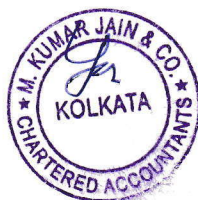
**Corporate Office**  
21, C. R. Avenue, White House, 1st Floor  
Kolkata - 700072, West Bengal, India.  
☎ kamakhya@foglacorp.com  
☎ +91 33 4016 6800 ☎ +91 33 4016 6877  
[www.kamakhyaindiaaltld.com](http://www.kamakhyaindiaaltld.com)

**Works:**  
23, M.M. Feeder Road, Ariadaha,  
Kolkata - 700057, West Bengal, India

**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**Review Report To  
The Board of Directors of  
Kamakhya (India) Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Kamakhya (India) Limited** ("the Company"), for the quarter ended 30<sup>th</sup> September, 2021 and the year to date from April 01, 2021 to September 30, 2021 (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 ("the Listing Regulations").
2. The Statement is the responsibility of the Company's Management and approved by the Company's 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 this Statement based on our review.
3. 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. 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 of interim financial information consists of making inquiries, primarily of persons 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 and consequently does not enable us to obtain assurance that we could become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with rules issued thereunder 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 Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.



**: Head Office :**

303B, Wing Achira Residency, Next to Divoi, Near Rupani Circle, Bhavnagar - 364002

**5. Emphasis of Matter**

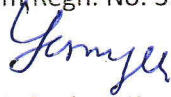
We draw attention to note no. 4 of the Statement which explains the management's assessment that there is no significant impact of COVID-19 pandemic on the Statement for the quarter ended 30th September, 2021.

Our opinion is not modified in respect of this matter.

**6. Other Matter**

Due to the COVID-19 pandemic, the audit processes were carried out electronically by remote access. The necessary records were made available by the management through digital medium and were accepted as audit evidence while reporting for the current period.

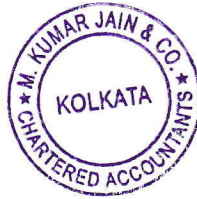
For M. Kumar Jain & Co.  
Chartered Accountants  
Firm Regn. No. 315182E



(CA. Sanjeev Kumar Gupta)  
Partner

Membership No. 407221

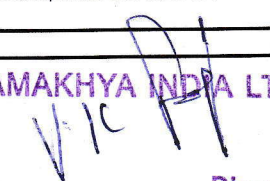
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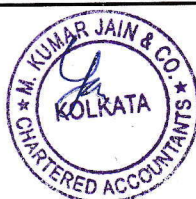


Place: Kolkata

Dated: The 5<sup>th</sup> day of November, 2021



<b>KAMAKHYA (INDIA) LIMITED</b> CIN L18101WB1983PLC036702 Regd. Office: 21, Princep Street, 2nd Floor, Kolkata - 700 072 E-mail: kamakhya@foglacorp.com - Website : www.kamakhyaindia ltd.com							
UNAUDITED STANDALONE RESULTS FOR THE QUARTER AND 6 MONTHS ENDED 30/09/2021							
PART - I		(Rs.in lacs)					
Sl. No.	Particulars	3 months ended 30/09/2021	Preceding 3 months ended 30/06/2021	Corresponding 3 months ended 30/09/2020 in the previous year	6 months ended 30/09/2021	Corresponding 6 months ended 30/09/2020 in the previous year	Previous Year ended 31/03/2021
	(Refer Notes Below)	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations						
a	Net Sales/Income from Operations (net of GST)	27.07	8.33	65.68	35.40	335.51	466.54
b	Other Operating Income	32.67	5.71	21.09	38.38	32.29	66.58
1	Revenue from Operations	59.74	14.04	86.77	73.78	367.80	533.12
2	Other income	10.80	0.35	-	11.15	-	12.79
	Total Income	70.54	14.39	86.77	84.93	367.80	545.91
3	Expenses						
a	Cost of Materials Consumed	8.68	3.33	73.22	12.01	339.74	404.17
b	Changes in inventories of finished goods and Work-in -Progress	13.63	10.54	(3.66)	24.17	(28.85)	24.51
c	Employee Benefits Expense	17.07	20.19	24.72	37.26	47.17	91.36
	Finance Costs	-	-	0.33	-	2.26	2.12
d	Depreciation and Amortisation Expense	4.50	3.42	3.98	7.92	7.96	15.12
e	Other Expenses	15.57	9.02	16.48	24.59	26.07	60.58
	Total Expenses	59.45	46.50	115.07	105.95	394.35	597.86
4	Profit / (Loss) before exceptional item and tax (1 +2-3)	11.09	(32.11)	(28.30)	(21.02)	(26.55)	(51.95)
5	Exceptional Items	-	-	-	-	-	-
6	Profit / (Loss) before tax (4-5)	11.09	(32.11)	(28.30)	(21.02)	(26.55)	(51.95)
7	Tax Expense	-	-	-	-	-	0.64
8	Profit / (Loss) for the period/year (6-7)	11.09	(32.11)	(28.30)	(21.02)	(26.55)	(52.59)
9	Other comprehensive income						
	(i) Items that will not be reclassified to profit & loss Gains/(losses) on measuring Equity Instrument through other comprehensive income	-	-	-	-	-	10.97
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(2.85)
	Total Other Comprehensive Income	-	-	-	-	-	8.12
10	Total Comprehensive Income for the year	11.09	(32.11)	(28.30)	(21.02)	(26.55)	(44.47)
11	Paid up Equity Share Capital (Face Value per share Rs.10/-)	58.71	58.71	58.71	58.71	58.71	58.71
12	Reserves excluding Revaluation Reserve as per Balance Sheet of previous accounting year	-	-	-	-	-	873.79
13	Earning Per Share of Rs. 10/- Each (not annualised)						
a	Basic	1.89	(5.47)	(4.82)	(3.58)	(4.52)	(8.96)
b	Diluted	1.89	(5.47)	(4.82)	(3.58)	(4.52)	(8.96)
<b>Notes:</b> 1 The above Financial Results were approved by the Board of Directors at its meeting held on 5th November, 2021. 2 The Statutory Auditor's of the Company have carried out limited review of the above results. 3 Since the Company is operating under one business segment, segment reporting is not required. 4 The outbreak of Coronavirus (COVID-19) is causing significant disturbance and slowdown of economic activity in India and across the globe. The Company has evaluated the impact of this pandemic in its business operations. Based on its review and current indicators of economic conditions, there is no significant impact on its financial results for the quarter and half year ended 30-09-2021. The Company will continue to closely monitor any material changes arising from future economic conditions and impact on its business. 5 Previous periods figures have been regrouped/ rearranged wherever considered necessary to make them comparable with those of the current quarter.							
Place:	Kolkata	<b>KAMAKHYA INDIA LTD.</b>  Director					
Date:	5th November, 2021						



**KAMAKHYA (INDIA) LIMITED**

CIN L18101WB1983PLC036702

Regd. Office: 21, Princep Street, 2nd Floor, Kolkata - 700 072

E-mail: kamakhya@foglacorp.com - Website : www.kamakhyaindia ltd.com

**Unaudited Standalone Balance Sheet as at 30th September, 2021**

(Rs. in Lakh)

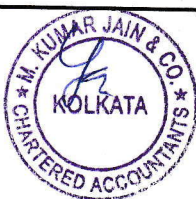
Sl. No.	Particulars	STANDALONE	
		As at 30.09.2021 (Unaudited)	As at 31.03.2021 (Audited)
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	a) Property, plant and equipment	219.17	227.09
	b) Capital Work In Progress	16.62	-
	c) Other Intangible assets	0.09	0.09
	d) Financial assets		
	(i) Investments	704.26	703.96
	(ii) Other financial assets	4.98	4.98
	<b>Sub total- Non-current assets</b>	<b>945.12</b>	<b>936.12</b>
<b>2</b>	<b>Current assets</b>		
	a) Inventories	6.24	35.29
	b) Financial assets		
	(i) Trade Receivables	49.85	76.98
	(ii) Cash and cash equivalents	5.95	6.77
	(iii) Bank balances other than cash and cash equivalents	12.05	12.05
	(iv) Other financial assets	10.90	0.40
	c) Current tax assets (net)	16.37	16.37
	d) Other current assets	56.98	58.36
	<b>Sub total- Current assets</b>	<b>158.34</b>	<b>206.22</b>
	<b>Total- Assets</b>	<b>1,103.46</b>	<b>1,142.34</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	a) Equity share capital	58.71	58.71
	b) Other equity	853.07	873.79
	<b>Total- Equity</b>	<b>911.78</b>	<b>932.50</b>
<b>2</b>	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	a) Provisions	3.53	12.99
	b) Deferred Tax Liabilities (net)	155.17	155.17
	<b>Sub total- Non-current liabilities</b>	<b>158.70</b>	<b>168.16</b>
	<b>Current liabilities</b>		
	a) Financial liabilities		
	(i) Trade payables		
	Total outstanding dues of micro enterprises and small enterprises	-	-
	Total outstanding dues of creditors other than micro enterprises and small enterprises	21.77	23.18
	(ii) Other financial liabilities	7.82	8.58
	b) Other current liabilities	3.39	9.92
	<b>Sub total- Current liabilities</b>	<b>32.98</b>	<b>41.68</b>
	<b>Total- Equity and Liabilities</b>	<b>1,103.46</b>	<b>1,142.34</b>

Place: Kolkata

Date: 5th November, 2021

**KAMAKHYA INDIA LTD.**

V.K. F.  
Director



**KAMAKHYA (INDIA) LIMITED**

CIN L18101WB1983PLC036702

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**Unaudited Standalone Cash Flow Statement for the Half year ended 30th September, 2021**

(Rs. in Lakh)

Sl. No.	Particulars	STANDALONE	
		As at	As at
		30.09.2021	30.09.2020
		(Unaudited)	(Unaudited)
<b>A.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit before tax	(21.02)	(26.55)
	Adjustments to reconcile Net Profit before Tax to Cash Flow provided by Operating Activities :		
	Depreciation and amortization expense	7.92	7.96
	Finance cost	-	2.26
	Interest received	-	-
	(Profit)/loss on Fair Valuation of Mutual Fund	(0.65)	-
	Allowance for Expected Credit Loss	-	-
	<b>Operating Profit before Working Capital Changes</b>	<b>(13.75)</b>	<b>(16.33)</b>
	Adjustments to reconcile Operating Profit to Cash Flow provided by changes in Working Capital :		
	Increase / (decrease) in Long - term provisions	(9.46)	-
	Increase / (decrease) in Trade payables	(1.41)	18.62
	Increase / (decrease) in Other current liabilities	(6.53)	-
	(Increase) / decrease in Inventories	29.05	(27.02)
	(Increase) / decrease in Trade receivables	27.13	135.16
	(Increase) / decrease in financial liabilities	(0.76)	1.20
	(Increase) / decrease in Other non-current financial assets	(10.50)	(0.98)
	(Increase) / decrease in Other current assets	2.03	13.22
	<b>Cash Generated from Operations</b>	<b>15.80</b>	<b>123.87</b>
	Direct Taxes Paid/ Refund Received	-	-
	<b>Net Cash Generated/ Used - Operating Activities (A)</b>	<b>15.80</b>	<b>123.87</b>
<b>B.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES :-</b>		
	Additions to Property, Plant and Equipment and Intangible assets	(16.62)	(2.87)
	Fixed Deposits made with Bank	-	-
	Interest Received on Fixed Deposits	-	-
	<b>Net Cash Generated/ Used - Investing Activities (B)</b>	<b>(16.62)</b>	<b>(2.87)</b>
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES :-</b>		
	Proceeds / (Repayment) of short-term borrowings (net)	-	(118.60)
	Interest paid	-	(2.26)
	<b>Net Cash Generated/ Used - Financing Activities (C)</b>	<b>-</b>	<b>(120.86)</b>
	<b>Net Increase in Cash and Cash Equivalents (A + B + C)</b>	<b>(0.82)</b>	<b>0.14</b>
	<b>Opening Cash &amp; Cash Equivalents</b>	<b>6.77</b>	<b>3.09</b>
	<b>Closing Cash &amp; Cash Equivalents</b>	<b>5.95</b>	<b>3.23</b>

Place: Kolkata

Date: 5th November, 2021

**KAMAKHYA INDIA LTD.**

Director

