



DATE: 14/02/2022

To
The Listing Department
The Calcutta Stock Exchange Ltd
7, Lyons Range
Kolkata – 700001

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

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the company at its meeting held on 14th February, 2022 (Monday), has inter- alia considered, approved and taken on record:

- 1) The un-audited Financial Results of the Company for the 3rd quarter ended 31st December, 2021
- 2) **Mr. Protim Banerjee (DIN: 05266322)** has been appointed as an Independent Director of the Company subject to the approval of shareholders.
- 3) Considered and approved the Notice of Extra Ordinary General Meeting (EGM) of the Members of the Company to be held on Thursday, the 10th March, 2022 at 2:00 P.M. at the registered office of the Company.
- 4) **Mr. Vivek Gupta**, Chartered Accountant, Kolkata has been appointed as scrutinizer to conduct E-Voting process in fair and transparent manner.

The Meeting of the Board of Directors of the Company commenced at 04:00 P.M. and concluded at 5:00 P.M.

This is for your information and record.

FOR KAMAKHYA (INDIA) LIMITED

RISHI FOGLA
DIRECTOR
DIN: 00532906

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

KAMAKHYA (INDIA) LIMITED

CIN L18101WB1983PLC036702

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

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

STATEMENT OF UNAUDITED STANDALONE RESULTS FOR THE QUARTER ENDED 31/12/2021

PART - I		(Rs.in lacs)					
Sl. No.	Particulars	3 months ended 31/12/2021	Preceding 3 months ended 30/09/2021	Corresponding 3 months ended 31/12/2020 in the previous year	9 months ended 31/12/2021	Corresponding 9 months ended 31/12/2020 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	34.78	35.40	370.29	466.54
b	Other Operating Income	8.80	32.67	11.25	47.18	43.54	66.58
1	Revenue from Operations	8.80	59.74	46.03	82.58	413.83	533.12
2	Other Income	9.87	10.80	-	21.02	-	12.79
	Total Income	18.67	70.54	46.03	103.60	413.83	545.91
3	Expenses						
a	Cost of Materials Consumed	(1.98)	8.68	4.43	10.03	344.17	404.17
b	Changes in inventories of finished goods and Work-in -Progress	2.00	13.63	31.48	26.17	2.63	24.51
c	Employee Benefits Expense	1.92	17.07	20.87	39.19	68.04	91.36
d	Finance Costs	0.03	-	-	0.03	2.26	2.12
e	Depreciation and Amortisation Expense	3.96	4.50	3.98	11.88	11.94	15.12
f	Other Expenses	6.85	15.57	9.23	31.44	35.30	60.58
	Total Expenses	12.78	59.45	69.99	118.74	464.34	597.86
4	Profit / (Loss) before exceptional item and tax (1 +2-3)	5.89	11.09	(23.96)	(15.13)	(50.51)	(51.95)
5	Exceptional Items	-	-	-	-	-	-
6	Profit / (Loss) before tax (4-5)	5.89	11.09	(23.96)	(15.13)	(50.51)	(51.95)
7	Tax Expense	-	-	-	-	-	0.64
8	Profit / (Loss) for the period/year (6-7)	5.89	11.09	(23.96)	(15.13)	(50.51)	(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	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(2.85)
	Total Other Comprehensive Income	-	-	-	-	-	(2.85)
10	Total Comprehensive Income for the year	5.89	11.09	(23.96)	(15.13)	(50.51)	(55.44)
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	1.00	1.89	(4.08)	(2.58)	(8.60)	(8.96)
b	Diluted	1.00	1.89	(4.08)	(2.58)	(8.60)	(8.96)

Notes:

- The above Financial Results were approved by the Board of Directors at its meeting held on 14th February, 2022.
- The Statutory Auditor's of the Company have carried out limited review of the above results.
- Since the Company is operating under one business segment, segment reporting is not required.
- 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 nine months ended 31-12-2021. The Company will continue to closely monitor any material changes arising from future economic conditions and impact on its business.
- Previous periods figures have been regrouped/ rearranged wherever considered necessary to make them comparable with those of the current quarter.

Place: Kolkata
Date: 14th February, 2022

SANJEEV
KUMAR
GUPTA

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KAMAKHYA INDIA LTD.

Director

Statement of Unaudited Assets and Liabilities as at 31st December, 2021

(Rs. in Lakh)

Sl. No.	Particulars	STANDALONE	
		As at 31.12.2021 (Unaudited)	As at 31.03.2021 (Audited)
A	ASSETS		
1	Non-current assets		
	a) Property, plant and equipment	215.21	227.09
	b) Capital Work In Progress	169.59	-
	c) Goodwill on consolidation	-	-
	d) Other Intangible assets	0.09	0.09
	e) Financial assets	-	-
	(i) Investments	704.48	703.96
	(ii) Other financial assets	4.98	4.98
	Sub total- Non-current assets	1,094.35	936.12
2	Current assets		
	a) Inventories	6.50	35.29
	b) Financial assets		
	(i) Trade and other receivables	64.45	76.98
	(ii) Cash and cash equivalents	4.89	6.77
	(iii) Bank balances other than cash and cash equivalents	12.05	12.05
	(iv) Other financial assets	0.40	0.40
	c) Current tax assets (net)	16.31	16.37
	d) Other current assets	55.84	58.36
	Sub total- Current assets	160.44	206.22
	TOTAL- ASSETS	1,254.79	1,142.34
B	EQUITY AND LIABILITIES		
1	Equity		
	a) Equity share capital	58.71	58.71
	b) Other equity	858.66	873.79
	Total- Equity	917.37	932.50
2	Liabilities		
	Non-current liabilities		
	a) Provisions	3.54	12.99
	b) Deferred Tax Liabilities (Net)	151.68	155.17
	Sub total- Non-current liabilities	155.22	168.16
	Current liabilities		
	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	168.35	23.18
	(ii) Other financial liabilities	11.91	8.58
	b) Other current liabilities	1.94	9.92
	Sub total- Current liabilities	182.20	41.68
	TOTAL- EQUITY AND LIABILITIES	1,254.79	1,142.34

Place : Kolkata

Date: 14th February 2022

SANJEEV
KUMAR
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KAMAKHYA INDIA LTD.

Director

Statement of Unaudited Standalone Cash Flow Statement for the Period ended 31st December, 2021

Sl. No.	Particulars	STANDALONE	
		As at	As at
		31.12.2021	31.12.2020
		(Unaudited)	(Unaudited)
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before tax	(15.13)	(50.51)
	Adjustments to reconcile Net Profit before Tax to Cash Flow provided by Operating Activities :		
	Depreciation and amortization expense	11.88	11.94
	Finance cost	0.03	2.26
	Interest received	-	0.00
	(Profit)/loss on Fair Valuation of Mutual Fund	-	0.00
	Allowance for Expected Credit Loss	-	-
	(Profit)/Loss on sale of Property,Plant and Equipment	-	-
	Operating Profit before Working Capital Changes	(3.22)	(36.31)
	Adjustments to reconcile Operating Profit to Cash Flow provided by changes in Working Capital :		
	Increase / (decrease) in Long - term provisions	(12.94)	0.00
	Increase / (decrease) in Trade payables	145.17	85.11
	Increase / (decrease) in Other current liabilities	(7.98)	0.00
	(Increase) / decrease in Inventories	28.79	5.63
	(Increase) / decrease in Trade receivables	12.53	45.71
	(Increase) / decrease in financial liabilities	2.81	(0.91)
	(Increase) / decrease in Other current assets	2.58	26.70
	Cash Generated from Operations	167.74	125.92
	Direct Taxes Paid/ Refund Received	-	0.00
	Net Cash Generated/ Used - Operating Activities (A)	167.74	125.92
B.	CASH FLOW FROM INVESTING ACTIVITIES : -		
	Additions to Property, Plant and Equipment and Intangible assets	(169.59)	(2.87)
	Sale of Property, Plant and Equipment	-	-
	Fixed Deposits made with Bank	-	0.00
	Interest Received on Fixed Deposits	-	0.00
	Net Cash Generated/ Used - Investing Activities (B)	(169.59)	(2.87)
C.	CASH FLOW FROM FINANCING ACTIVITIES : -		
	Proceeds / (Repayment) of short-term borrowings (net)	0.00	(118.60)
	Repayment of long-term borrowings	-	-
	Interest paid	(0.03)	(2.26)
	Net Cash Generated/ Used - Financing Activities (C)	(0.03)	(120.86)
	Net Increase in Cash and Cash Equivalents (A + B + C)	(1.88)	2.19
	Opening Cash & Cash Equivalents	6.77	3.09
	Closing Cash & Cash Equivalents	4.89	5.29

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KAMAKHYA INDIA LTD.

~~Director~~

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 nine months ended 31st December, 2021 and the year to date from April 01, 2021 to December 31, 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.

