

# **HAMILTON POLES MANUFACTURING CO. LIMITED**

Date: 20<sup>th</sup> May, 2026

To,  
The Calcutta Stock Exchange Limited  
7, Lyons Range,  
Kolkata- 700 001

**Subject: Outcome of 1st/ 2026-27 Board Meeting of the Company held on 20<sup>th</sup> May, 2026.**

Ref.: Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

**CSE Scrip Code: 018090**

Dear Sir,

Pursuant to the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Regulations"), the Board of Directors of the Company at its Meeting held today i.e., 20<sup>th</sup> May, 2026, have inter-alia considered and approved-

1. Audited Financial Results for the quarter and year ended March 31, 2026.
2. Approved the Limited Review Report on the Financial Review Report on the Financial Results for the quarter and year ended on 31<sup>st</sup> March, 2026.
3. Approved the Appointment of **Mr. Akhil Agarwal, Practicing Company Secretary (CP No. 16313)** as Secretarial Auditor of the Company for the Financial Year 2026-27. **Annexure A**
4. Approved the Appointment of **Mrs. Shikha Singhal Chartered Accountant (Registration No. 332414E)** as an Internal Auditor of the Company for the Financial Year 2026-27. **Annexure B**

The meeting of Board of Directors commenced at 2:00 P.M. and **concluded at 02:45 P.M.**

Please take the same on your record and acknowledge the receipt of the same.

Thanking You.  
Yours Faithfully,

For Hamilton Poles Manufacturing Co. Ltd

*Shilpi Agarwal*  
Shilpi Agarwal

Company Secretary & Compliance Officer  
M. No: 40917



**CIN: L14101WB1981PLC033462**

**Regd. Off.: 7A, BROJA DULAL STREET, KOLKATA-700006**

**Contact No. 9836386292**

**Website: [www.hamiltonpoles.in](http://www.hamiltonpoles.in); E-mail: [hamiltonpoles@rediffmail.com](mailto:hamiltonpoles@rediffmail.com)**



## INDEPENDENT AUDITORS' REPORT

### TO THE BOARD OF DIRECTORS OF HAMILTON POLES MANUFACTURING CO. LTD

Report on the audit of the Standalone Annual Financial Results

#### Opinion

We have audited the accompanying standalone annual financial results of **Hamilton Poles Manufacturing Co. Ltd**("the Company") for the quarter and year ended 31st March, 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone annual financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the year ended 31st March, 2026.

#### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Management's Responsibilities for the Standalone Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in applicable Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in, compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the

provisions of the Act , for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to, cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financialReporting process.

### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results.

As part of an 'audit in accordance With SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- i. Identify and "assess the risks of material misstatement of the standalone annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from 'fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- iv. Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion, our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

v. Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### **Other matter**

The standalone annual financial results include the results for the quarter ended 31st March, 2026 and the corresponding quarter ended in the previous year being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the relevant financial year which were subject to limited review by us.

For O. P. Khajanchi & Co.  
Chartered Accountants  
(FRN:330280E)

OM PRAKASH  
KHAJANCHI

Digitally signed by OM PRAKASH  
KHAJANCHI  
Date: 2026.05.20 14:22:22 +05'30'

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O.P. Khajanchi  
(Proprietor)  
M. No.: 065549

**UDIN NO. 26065549VJFCHP3659**

Place: Kolkata  
Date: 20.05.2026

# HAMILTON POLES MANUFACTURING CO LTD

7A, BROJA DULAL STREET, KOLKATA-700 006

CIN No. L14101WB1981PLC033462

Email ID: hamiltonpoles@rediffmail.com

Website: hamiltonpoles.in

## Statement of Audited Financial Result for the quarter and year ended 31st March, 2026

Particulars		(Rupees in Lakh except EPS)				
		Quarter ended			Year ended	
		31-03-2026	31-12-2025	31-03-2025	31-03-2025	31-03-2026
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue From Operations	0.000	0.000	9.970	62.270	0.000
II	Other Income	0.460	0.460	1.080	1.920	1.830
III	Total Income (I+II)	0.460	0.460	11.050	64.190	1.830
IV	EXPENSES					
	Cost of materials consumed	0.000	0.000	0.000	0.000	0.000
	Purchases of Stock-in-Trade	0.000	0.000	0.660	78.250	0.070
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	-5.160	0.000	12.560	-28.410	-9.250
	Employee benefits expense	2.580	0.360	2.250	5.730	6.640
	Finance costs	0.000	0.000	0.000	0.000	0.000
	Depreciation and amortization expense	0.130	0.000	0.000	0.000	0.130
	Other expenses	0.960	0.740	3.710	7.550	3.770
	Total expenses (IV)	-1.490	1.100	19.180	63.120	1.360
V	Profit/(loss) before exceptional items and tax (I- IV)	1.950	-0.640	-8.130	1.070	0.470
VI	Exceptional Items	-	-			-
VII	Profit/(loss) before tax (V-VI)	1.950	-0.640	-8.130	1.070	0.470
VIII	Tax expense:					
	(1) Current tax	0.120	0.000	-2.110	0.000	0.120
	(2) Deferred tax	0.000	0.000	0.000	0.000	0.000
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	1.830	-0.640	-6.020	1.070	0.350
X	Profit/(loss) from discontinued operations					
XI	Tax expense of discontinued operations					
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	1.830	-0.640	-6.020	1.070	0.350
XIII	Profit/(loss) for the period (IX+XII)	1.830	-0.640	-6.020	1.070	0.350
XIV	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	-	-			-



	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	1.830	-0.640	-6.020	1.070	0.350
	Paid up Equity Share Capital (No of Shares)	2.000	2.000	2.000	2.000	2.000
	Face Value	10.000	10.000	10.000	10.000	10.000
	Other Equity				4.820	5.170
XVI	Earnings per equity share (for continuing operation):					
	(1) Basic	0.915	-0.320	-3.010	0.535	0.175
	(2) Diluted	0.915	-0.320	-3.010	0.535	0.175
XVII	Earnings per equity share (for discontinued operation):					
	(1) Basic	0.00	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00	0.00
XVIII	Earnings per equity share(for discontinued & continuing operations)					
	(1) Basic	0.00	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00	0.00

**Note:**

1	The above Audited financial results were reviewed by Audit Committee and approved by the Board of Directors in their meeting held on 20/05/2026.
2	The previous period figures have been regrouped wherever necessary.
3	The Statutory auditors of the Company have carried out a "Auditor Report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
4	The Company has adopted Indian Accounting standards (Ind AS) with effect from 01 <sup>st</sup> April, 2017 and accordingly, the above results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 prescribed under Section 133 of the Companies Act, 2013
5	The figures for the quarter on 31st December 2025 and 31 March 2026 are the balancing figures between audited figures of the full financial years ended on 31 March, 2026 respectively.
6	The above results for the quarter ended 31st March, 2026 along with Auditor Report has been approved by the Board of Directors of the Company.
7	There are no qualification in the Audit Report issued by the Auditor

Place: Kolkata  
Date: 20.05.2026



For and behalf of Board HAMILTON POLES MANUFACTURING CO LTD

Name: PRIYANKA JHA  
Designation: Managing Director  
DIN: 08943236

*Priyanka Jha*

# HAMILTON POLES MANUFACTURING CO LTD

7A, BROJA DULAL STREET, KOLKATA-700 006

CIN No. L14101WB1981PLC033462

Email ID: hamiltonpoles@rediffmail.com

Website: hamiltonpoles.in

## Statement of Assets and Liabilities for the Company

(Rs. in Lakh)

Standalone Statement of Assets and Liabilities		As at 31st March 2026	As at 31st March 2025
Particulars		(Audited)	(Audited)
<b>A</b>	<b>ASSEST</b>		
1	<b>Non-current assets</b>		
	(a) Property, plant and equipment	0.08	0.21
	(b) Capital work-in -progress	-	-
	( C) Goodwill	-	-
	(c) other Intengible assets	-	-
	(d) Intengible assets under development	-	-
	(e) Investments in subsidiary, joint ventures and associate	-	-
	(f) Non- current Financial Assets	-	-
	(i) Non-current Investments	0.00	0.00
	(ii) Non-current Trade receivables	-	-
	(iii) Non-current Loans	-	-
	(iv) Other Non-current financial assests	-	-
	<b>Total non-current financial assets</b>	-	-
	(g) Defferred tax assets (net)	0.00	0.00
	(h) Other non-current assets	-	-
	<b>Total non-current assets</b>	<b>0.08</b>	<b>0.21</b>
2	<b>Current Assets</b>		
	(a) Inventories	37.66	28.41
	(b) Current financial assets	-	-
	(i) Current Investments	0.00	0.00
	(ii) Trade receivables	0.02	25.79
	(iii) Cash and cash equivalents	24.60	17.80
	(iv) Bank Balance other than cash and cahs equivalents	0.40	11.58
	(v) Current Loans	25.02	23.36
	(vi) Other current financial assets	1.47	1.44
	<b>Total current financial assets</b>	<b>89.17</b>	<b>108.38</b>
	( c) Current tax assets (net)	-	-
	(d) Other current financial assets	0.00	0.00
	<b>Total Current assets</b>	<b>89.17</b>	<b>108.38</b>
3	Non-current assets classified as held for sale Regulatory deferral account debit balance and related deferred tax Assets	-	-
	<b>Total Assets</b>	<b>89.25</b>	<b>108.59</b>



<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>EQUITY</b>		
	Equity attributable to owner of parent		
	(a) Equity share Capital	20.00	20.00
	(b) Other equity	5.17	4.82
	<b>Total Equity attributable to owner of parent</b>	<b>25.17</b>	<b>24.82</b>
	(c) Non controlling interest		
	<b>Total Equity</b>	<b>25.17</b>	<b>24.82</b>
<b>2</b>	<b>LIABILITIES</b>		
	<b>Non-current liabilities</b>		
	<b>(a) Non-current financial liabilities</b>		
	(i) Borrowings	-	-
	(ii) Trade Payables	-	-
	(iii) Other non-current financial liabilities	-	-
	<b>Total non-current liabilities</b>		
	(b) Provisions		
	(c) Deferred tax liabilities (net)		
	(d) Deferred government grants	-	-
	(e) Other non-current liabilities	-	-
	<b>Total non-current liabilities</b>	<b>0</b>	<b>0</b>
<b>3</b>	<b>Current liabilities</b>		
	<b>(a) Current Financial liabilities</b>		
	(i) Borrowings	25.30	60.00
	(ii) Trade paybles	38.49	23.38
	(iii) Other current financial liabilities	0	0
	<b>Total current financial liabilities</b>	<b>63.79</b>	<b>83.38</b>
	(b) Other current liabilited	0.15	0.11
	(c) provisions	0.14	0.28
	(e) Current tax liabilities (Net)	0	0
	(f) Deferred government grants	0	0
	<b>Total current liabilities</b>	<b>64.08</b>	<b>83.77</b>
<b>4</b>	Liabilities directly associated with assets in disposal group classed as held for sale	0	0
<b>5</b>	Regulatory deferral account credit balance and related deferred tax liability	0	0
	<b>Total liabilities</b>	<b>64.08</b>	<b>83.77</b>
	<b>Total Equity and Liabilities</b>	<b>89.25</b>	<b>108.59</b>
		<b>0.00</b>	<b>0.00</b>

For and behalf of Board HAMILTON POLES MANUFACTURING CO LTD



*Priyanka Jha*

Date: Kolkata  
Place: 20.05.2026

Name: PRIYANKA JHA  
Designation: Managing Director  
DIN: 08943236

# HAMILTON POLES MANUFACTURING CO. LIMITED

7A, BROJA DULAL STREET, KOLKATA-700 006

CIN No. L14101WB1981PLC033462

Email ID: hamiltonpoles@rediffmail.com

Website: hamiltonpoles.in

## Statement of Cash Flows for the Year ended 31st March 2026

(Rs In Lakhs)

Particulars	For the year ended 31st Mar 2026 (Rupees)	For the year ended 31st Mar 2025 (Rupees)
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit before tax and after extra- ordinary items (As per profit & loss account)	0.47	1.07
Adjustments for items not included	0.13	-
<b>Operating Profit before working capital changes</b>	<b>0.60</b>	<b>1.07</b>
<u>Working capital adjustments: -</u>		
(Increase)/ decrease in current loans and advances	(1.66)	(1.54)
(Increase)/ decrease in Trade receivables	25.77	(18.46)
(Increase)/ decrease in other current assets	(0.03)	(1.44)
(Increase)/ decrease in inventories	(9.25)	(28.41)
Increase/ (decrease) in Trade Payable	15.11	11.19
Increase/ (decrease) in current liabilities	0.04	60.02
<b>Cash generated from operations</b>	<b>30.58</b>	<b>22.43</b>
Direct Taxes Paid	0.26	0.25
<b>Net cash flow from operating activities (A)</b>	<b>30.32</b>	<b>22.18</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Proceed from sale(purchase) of investments	-	-
(Increase)/decrease in capital expenditure	-	-
(Increase)/decrease in fixed assets	-	(0.21)
<b>Net cash flow from investing activities (B)</b>	<b>-</b>	<b>(0.21)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from issue of equity shares	-	-
Repayment of Borrowing	(34.70)	-
Share Apportionment Money received(refund)	-	-
<b>Net cash flow from financing activities (C)</b>	<b>(34.70)</b>	<b>-</b>
<b>Net cash flow during the year (A + B + C)</b>	<b>(4.38)</b>	<b>21.97</b>
Add: Opening cash and cash equivalents	29.38	7.41
<b>Closing cash and cash equivalents</b>	<b>25.00</b>	<b>29.38</b>
<b>Components of cash and cash equivalents</b>		
Cash in hand	24.60	17.80
Deposit with banks in current accounts	0.40	11.58
<b>Total cash and cash equivalents</b>	<b>25.00</b>	<b>29.38</b>

### Notes:

1. Cash and Cash equivalents represents cash in hand and balances with banks and Overdraft Facilities.
2. Previous year figures have been regrouped, where necessary to conform to current year's classification

Date: Kolkata  
Place: 20.05.2026



Name:  
Designation:  
DIN:

*Priyanka Jha*  
PRIYANKA JHA  
Managing Director  
08943236

# **HAMILTON POLES MANUFACTURING CO. LIMITED**

## **Annexure A**

Mr. Akhil Agarwal, Practising Company Secretary, Membership No. 35073 COP 16313 is providing quality services with keeping in mind the adequate standards and regulations prescribed in that behalf by Institute of Company Secretaries of India. It has a good experience in secretarial compliances work with regards to Private, Public & Listed companies.

### **Brief Profile of Secretarial Auditor**

SL.No	Particulars	Disclosures
1.	Name of the Firm	Akhil Agarwal, Practising Company Secretaries
2.	Constitution	Proprietorship Firm
3.	Firm Registration No.	16313
4.	Address	506/1, Grand Trunk Road, 2nd Floor, Howrah-711101
5.	Reason for change	Re-appointment as the current term expired
6.	Date of appointment and term of appointment	On the recommendation of Audit Committee, the Board in its meeting held on 20 <sup>th</sup> May, 2026 approved the re-appointment of Mr. Akhil Agarwal, Company Secretary (M. No. 35073) Proprietor of Akhil Agarwal, Practising Company Secretaries as Secretarial Auditor for the financial year 2026-2027.
7.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable



**CIN: L14101WB1981PLC033462**

**Regd. Off.: 7A, BROJA DULAL STREET, KOLKATA-700006**

**Contact No. 9836386292**

**Website: [www.hamiltonpoles.in](http://www.hamiltonpoles.in); E-mail: [hamiltonpoles@rediffmail.com](mailto:hamiltonpoles@rediffmail.com)**

# **HAMILTON POLES MANUFACTURING CO. LIMITED**

## **Annexure B**

Shikha Singhal & Associates, Chartered Accountants, Firm Registration No. 332414E Firm is providing quality services with keeping in mind the adequate standards and regulations prescribed in that behalf by Institute of Chartered Accountants of India. It has a good experience in auditing, taxations and allied work related to finance and accounts.

### **Brief Details of Internal Auditor**

SL.No	Particulars	Disclosures
1.	Name of the firm	Shikha Singhal & Associates, Chartered Accountants
2.	Constitution	Proprietorship Firm
3.	Firm Registration No.	332414E
4.	Address	23, BLOCK B. BANGUR AVENUE. 4TH FLOOR. KOLKATA - 700055
6.	Date of appointment and term of appointment	On the recommendation of Audit Committee, the Board in its meeting held on <b>20<sup>th</sup> May, 2026</b> Approved the appointment of <b>Shikha Singhal &amp; Associates, Chartered Accountants (FRN: 332414E) the internal auditor</b> for the financial year 2026-2027.
7.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable



**CIN: L14101WB1981PLC033462**

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# **HAMILTON POLES MANUFACTURING CO. LIMITED**

Date: 20<sup>th</sup> May, 2026

To,  
The Secretary  
The Calcutta Stock Exchange Limited  
7, Lyons Range,  
Kolkata- 700 001

CSE Scrip Code: 018090

Sub: Declaration pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 ["LODR"].

Dear Sir/ Madam,

Pursuant to the provisions of Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, we hereby declare that Auditors Reports as submitted by M/s. Om Prakash Khajanchi, Statutory Auditor, on the Audited Financial Results for the financial year ended on 31<sup>st</sup> March, 2026 are with unmodified opinion.

This is for your information and records.

Thanking You.

Yours Faithfully

For Hamilton Poles Manufacturing Co. Ltd.

*Shilpi Agarwal*

Shilpi Agarwal  
Company Secretary and Compliance Officer



**CIN: L14101WB1981PLC033462**

**Regd. Off.: 7A, BROJA DULAL STREET, KOLKATA-700006**

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