



**Independent Auditors' Limited Review Report on quarter unaudited standalone financial results of Hamilton Poles Manufacturing Co. Ltd pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Review Report to  
The Board of Directors,  
Hamilton Poles Manufacturing Co. Ltd  
221 Rabindra Sarani, 3<sup>rd</sup> Floor, Kolkata -700007

1. We have reviewed the accompanying statement of unaudited financial results of Hamilton Poles Manufacturing Co. Ltd ("the Company") for the quarter June 30, 2022 (the "Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

2. We conducted our review in accordance with the Standard on Review Engagements (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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognised accounting practices and policies 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

For O. P. Khajanchi & Co.  
Chartered Accountants

*O.P. Khajanchi*

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



UDIN NO. 22065549ANTKAB5178

Place: Kolkata  
Date: 28.07.2022

**HAMILTON POLES MANUFACTURING CO LTD**  
 221 RABINDRA SARANI, 3RD FLOOR, KOLKATA – 700007  
 CIN No. L28991WB1981PLC033462  
 Email ID: hamiltonpoles@rediffmail.com

**Statement of Unaudited Financial Result for the Quarter ended 30th June, 2022.**

		(Rupees in Lakh except EPS)			
	Particulars	Quarter ended			Year ended
		30-06-2022	31-03-2022	30-06-2021	31-03-2022
		Unaudited	Audited	Unaudited	Audited
I	Revenue From Operations	10.13	7.78	7.18	30.11
II	Other Income	-	-	-	-
III	Total Income (I+II)	<b>10.13</b>	<b>7.78</b>	<b>7.18</b>	<b>30.11</b>
IV	<b>EXPENSES</b>				
	Cost of materials consumed				
	Purchases of Stock-in-Trade	7.88	7.17	6.06	25.65
	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	-	-	-	-
	Employee benefits expense	0.90	0.48	0.54	2.04
	Finance costs	-	-	-	-
	Depreciation and amortization expense	-	-	-	-
	Other expenses	0.49	0.46	0.53	2.28
	Total expenses (IV)	<b>9.27</b>	<b>8.11</b>	<b>7.13</b>	<b>29.97</b>
V	Profit/(loss) before exceptional items and tax (I- IV)	0.86	-0.33	0.05	0.14
VI	Exceptional Items	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	0.86	-0.33	0.05	0.14
VIII	Tax expense:				
	(1) Current tax	0.22	-0.08	0.00	0.04
	(2) Deferred tax	-	-	-	-
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	0.64	-0.25	0.05	0.10
X	Profit/(loss) from discontinued operations				
XI	Tax expense of discontinued operations				
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	0.64	-0.25	0.05	0.10
XIII	Profit/(loss) for the period (IX+XII)	0.64	-0.25	0.05	0.10



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)	0.64	-0.25	0.05	0.10
XVI	Earnings per equity share (for continuing operation):				
	(1) Basic	0.32	-0.12	0.02	0.05
	(2) Diluted	0.32	-0.12	0.02	0.05
XVII	Earnings per equity share (for discontinued operation):				
	(1) Basic	-	-	-	-
	(2) Diluted	-	-	-	-
XVIII	Earnings per equity share (for discontinued & continuing operations)				
	(1) Basic	-	-	-	-
	(2) Diluted	-	-	-	-

**Note:**

1	The above un-audited financial results were reviewed by Audit Committee and approved by the Board of Directors in their meeting held on 28th July, 2022
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 above results for the quarter ended 30th June, 2022 along with Auditor Report has been approved by the Board of Directors of the Company.

For and behalf of Board HAMILTON POLES MANUFACTURING CO LTD



Place: Kolkata  
Date: 28.07.2022

*Aparna Sharma*  
Name: APARNA SHARMA  
Designation: Director  
DIN: 07006877