

HAMILTON POLES MANUFACTURING CO. LIMITED

Date: 06th November, 2023

To,
The Calcutta Stock Exchange Limited
7, Lyons Range,
Kolkata- 700 001
Scrip Code: **018090**

Subject: Outcome of Board Meeting of the Company for the 2nd quarter and half year ended 30th September, 2023 held on 6th November, 2023- Results

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

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., **6th November, 2023**, have inter-alia considered and approved-

1. Un-audited Financial Results for the 2nd Quarter and half year ended September 30, 2023;

Accordingly, with regards to aforesaid, we are enclosing herewith the following:

- a. Un-audited Financial Results for the 2nd Quarter and half year ended September 30, 2023;
- b. Auditors Limited Review Report on the Results for the 2nd Quarter and half year ended September 30, 2023.

Kindly note that the meeting of the Board of Directors commenced at 2:00 P.M. and concluded at 2:30 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
ICSI M No: A40917



REG OFFICE: 221 RABINDRA SARANI 3RD FLOOR, KOLKATA- 700 007,

CIN: L28991WB1981PLC033462,

E-mail: hamiltonpoles@rediffmail.com, CONTACT NO. 9836386292

Statement of Unaudited Financial Result for the quarter and half year ended 30th Sept, 2023

(Rupees in Lakh except EPS)

	Particulars	Quarter ended			Half Year		Year ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09-2022	31-03-2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations	10.860	10.690	8.010	21.550	18.140	39.110
II	Other Income	0.000	0.000	0.000	0.000	0.000	1.410
III	Total Income (I+II)	10.860	10.690	8.010	21.550	18.140	40.520
IV	EXPENSES						
	Cost of materials consumed	0.000	0.000	0.000	0.000	0.000	0.000
	Purchases of Stock-in-Trade	9.060	9.260	6.600	18.320	14.470	34.000
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	0.000	0.000	0.000	0.000	0.000	0.000
	Employee benefits expense	0.360	0.840	0.900	1.200	1.800	3.420
	Finance costs	0.000	0.000	0.000	0.000	0.000	0.000
	Depreciation and amortization expense	0.000	0.000	0.000	0.000	0.000	0.000
	Other expenses	0.730	0.250	0.390	0.980	0.880	2.170
	Total expenses (IV)	10.150	10.350	7.890	20.500	17.150	39.590
V	Profit/(loss) before exceptional items and tax (I- IV)	0.710	0.340	0.120	1.050	0.990	0.930
VI	Exceptional Items	-	-	-	0.000		-
VII	Profit/(loss) before tax (V-VI)	0.710	0.340	0.120	1.050	0.990	0.930
VIII	Tax expense:						
	(1) Current tax	0.180	0.090	0.030	0.270	0.260	0.240
	(2) Deferred tax	0.000	0.000	0.000	0.000	0.000	0.000
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	0.530	0.250	0.090	0.780	0.730	0.690
X	Profit/(loss) from discontinued operations						
XI	Tax expense of discontinued operations						
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	0.530	0.250	0.090	0.780	0.730	0.690
XIII	Profit/(loss) for the period (IX+XII)	0.530	0.250	0.090	0.780	0.730	0.690
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)	0.530	0.250	0.090	0.780	0.730	0.690
	Paid up Equity Share Capital (No of Shares)	2.000	2.000	2.000	2.000	2.000	2.000
	Face Value	10.000	10.000	10.000	10.000	10.000	10.000
XVI	Earnings per equity share (for continuing operation):						
	(1) Basic	0.265	0.125	0.045	0.390	0.365	0.345
	(2) Diluted	0.265	0.125	0.045	0.390	0.365	0.345
XVII	Earnings per equity share (for discontinued operation):						
	(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	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	0.00
	(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00

Note:

1	The above Unaudited financial results were reviewed by Audit Committee and approved by the Board of Directors in their meeting held on 06th November, 2023
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 st 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 & half year ended 30th September,2023 along with Auditor Report has been approved by the Board of Directors of the Company.
6	There are no qualification in the Audit Report issued by the Auditor

For and behalf of Board HAMILTON POLES MANUFACTURING CO LTD

Priyanka Jha

Name: PRIYANKA JHA
Designation: Wholetime Director
DIN: 08943236



Place: Kolkata
Date: 06.11.2023

HAMILTON POLES MANUFACTURING CO LTD

221, RABINDRA SARANI, 3RD FLOOR, KOLKATA-700007

CIN No. L28991WB1981PLC033462

Email ID: hamiltonpoles@rediffmail.com

Statement of Assets and Liabilities for the Company

(Rs. in Lakh)

Standalone Statement of Assets and Liabilities		As at 31st March 2023	As at 31st March 2023
		(Unaudited)	(Audited)
A	ASSEST		
1	Non-current assets		
	(a) Property, plant and equipment	0.00	0.00
	(b) Capital work-in -progress	-	-
	(C) Goodwill	-	-
	(c) other Intangible assets	-	-
	(d) Intangible 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	-	-
	Total non-current financial assets	-	-
	(g) Deferred tax assets (net)	0.00	0.00
	(h) Other non-current assets	-	-
	Total non-current assets	0.00	0.00
2	Current Assets		
	(a) Inventories	0.00	0.00
	(b) Current financial assets	-	-
	(i) Current Investments	63.00	63.00
	(ii) Trade receivables	7.33	7.33
	(iii) Cash and cash equivalent	4.30	1.84
	(iv) Bank Balance other than cash and cahs equivalents	0.73	0.69
	(v) Current Loans	20.14	21.41
	(vi) Other corrent financial assets	0.00	0.00
	Total current financial assets	95.50	94.27
	(c) Current tax assets (net)	-	-
	(d) Other current financial assets	0.00	0.00
	Total Current assets	95.50	94.27
3	Non-current assets classified as held for sale Regulatory deferral account debit balance and related deferred tax Assets	-	-
	Total Assets	95.50	94.27



B	EQUITY AND LIABILITIES		
1	EQUITY		
	Equity attributable to owner of parent		
	(a) Equity share Capital	20.00	20.00
	(b) Other equity	4.1	3.32
	Total Equity attributable to owner of parent	24.10	23.32
	(c) Non controlling interest		
	Total Equity	24.10	23.32
2	LIABILITIES		
	Non-current liabilities		
	(a) Non-current financial liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payables	-	-
	(iii) Other non-current financial liabilities	-	-
	Total non-current liabilities		
	(b) Provisions		
	(c) Deferred tax liabilities (net)		
	(d) Deferred government grants	-	-
	(e) Other non-current liabilities	-	-
	Total non-current liabilities	0	0
3	Current liabilities	-	-
	(a) Current Financial liabilities	-	-
	(i) Borrowings	0	0
	(ii) Trade paybles	70.83	70.65
	(iii) Other current financial liabilities	0	0
	Total current financial liabilities	70.83	70.65
	(b) Other current liabilited	0.05	0.06
	(c) provisions	0.52	0.24
	(e) Current tax liabilities (Net)	0	0
	(f) Deferred government grants	0	0
	Total current liabilities	71.4	70.95
4	Liabilities directly associated with assets in disposal group classied as held for sale	0	0
5	Regulatory deferral account credit balance and related deferred tax liability	0	0
	Total liabilities	71.4	70.95
	Total Equity and Liabilities	95.50	94.27

For and behalf of Board HAMILTON POLES MANUFACTURING CO LTD



Priyanka Jha

Date: Kolkata
Place: 06.11.2023

Name: PRIYANKA JHA
Designation: Wholetime Director
DIN: 08943236

HAMILTON POLES MANUFACTURING CO. LIMITED

221, RABINDRA SARANI, 3RD FLOOR, KOLKATA-700007

CIN No. L28991WB1981PLC033462

Email ID: hamiltonpoles@rediffmail.com

Statement of Cash Flows for the Half Year ended 30th Sept. 2023

(Rs In Lakhs)

Particulars	For the year ended 30th Sept.2023 (Rupees)	For the year ended 31st Mar 2023 (Rupees)
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax and after extra- ordinary items (As per profit & loss account)	1.05	0.93
Adjustments for items not included	-	-
Operating Profit before working capital changes	1.05	0.93
<u>Working capital adjustments: -</u>		
(Increase)/ decrease in current loans and advances	1.27	(21.41)
(Increase)/ decrease in Trade receivables	-	9.87
(Increase)/ decrease in inventories	-	-
Increase/ (decrease) in Other Current Assets	-	-
Increase/ (decrease) in current liabilities	0.18	7.49
Cash generated from operations	2.50	(3.12)
Direct Taxes Paid	-	0.04
Net cash flow from operating activities (A)	2.50	(3.16)
CASH FLOW FROM INVESTING ACTIVITIES		
Proceed from sale(purchase) of investments	-	-
(Increase)/decrease in capital expenditure	-	-
(Increase)/decrease in fixed assets	-	-
Net cash flow from investing activities (B)	-	-
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of equity shares	-	-
Share Applocation Money received(refund)	-	-
Net cash flow from financing activities (C)	-	-
Net cash flow during the year (A + B + C)	2.50	(3.16)
Add: Opening cash and cash equivalents	2.53	5.69
Closing cash and cash equivalents	5.03	2.53
Components of cash and cash equivalents		
Cash in hand	4.30	1.84
Deposit with banks in current accounts	0.73	0.69
Toal cash and cash equivalents	5.03	2.53

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

For and behalf of Board HAMILTON POLES MANUFACTURING CO LTD

Date: Kolkata
Place: 06.11.2023Name:
Designation:
DIN:*Priyanka Jha*PRIYANKA JHA
Wholetime Director
08943236



Independent Auditors' Limited Review Report on quarter and half year 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, 3rdFloor, Kolkata- 700 007.

We have reviewed the accompanying statement of unaudited financial results of Hamilton Poles Manufacturing Co. Ltd ('the Company') for the quarter and half year ended September 30, 2023 (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

OMPRAKASH
KHAJANCHI

 Digitally signed by OMPRAKASH
KHAJANCHI
Date: 2023.11.06 14:39:38 +05'30'

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

UDIN NO. 23065549BGYCQD2447

Place: Kolkata
Date: 06.11.2023