

HAMILTON POLES MANUFACTURING CO. LIMITED

Date: 29th April, 2025

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

Subject: Outcome of 1st/ 2025-26 Board Meeting of the Company held on 29th April, 2025.

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., 29th April, 2025, have inter-alia considered and approved-

1. Audited Financial Results for the quarter and year ended March 31, 2025;
2. Adopted Statutory Audit Report given by Statutory Auditor of the Company, **M/s. Om Prakash Khajanchi, Chartered Accountant, Kolkata.**
3. Approved the Appointment of **Mr. Akhil Agarwal, Practicing Company Secretary (CP No. 16313)** as Secretarial Auditor of the Company for the Financial Year 2025-26.
4. Approved the Appointment of **A. Bhattacharjee & Co., Chartered Accountants (Registration: 333268E)** as an Internal Auditor of the Company for the Financial Year 2025-26.

The meeting of Board of Directors commenced at 12:30 P.M. and concluded at 01:15 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



CIN: L14101WB1981PLC033462

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

Contact No. 9836386292

Website: www.hamiltonpoles.in; E-mail: hamiltonpoles@rediffmail.com

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, 2025

	Particulars	Quarter ended			Year ended	
		31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue From Operations	9.970	16.410	9.790	62.270	37.510
II	Other Income	1.080	0.000	0.450	1.920	1.800
III	Total Income (I+II)	11.050	16.410	10.240	64.190	39.310
IV	EXPENSES					
	Cost of materials consumed	0.000	0.000	0.000	0.000	0.000
	Purchases of Stock-in-Trade	0.660	7.450	5.590	78.250	29.350
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	12.560	-4.130	0.000	-28.410	0.000
	Employee benefits expense	2.250	1.800	0.370	5.730	2.650
	Finance costs	0.000	0.000	0.000	0.000	0.000
	Depreciation and amortization expense	0.000	0.000	0.000	0.000	0.000
	Other expenses	3.710	1.720	4.830	7.550	6.350
	Total expenses (IV)	19.180	6.840	10.790	63.120	38.350
V	Profit/(loss) before exceptional items and tax (I- IV)	-8.130	9.570	-0.550	1.070	0.960
VI	Exceptional Items	-	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	-8.130	9.570	-0.550	1.070	0.960
VIII	Tax expense:					
	(1) Current tax	-2.110	2.390	-0.140	0.280	0.250
	(2) Deferred tax	0.000	0.000	0.000	0.000	0.000
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	-6.020	7.180	-0.410	0.790	0.710
X	Profit/(loss) from discontinued operations					
XI	Tax expense of discontinued operations					
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	-6.020	7.180	-0.410	0.790	0.710
XIII	Profit/(loss) for the period (IX+XII)	-6.020	7.180	-0.410	0.790	0.710
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)	-6.020	7.180	-0.410	0.790	0.710
	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
XVI	Earnings per equity share (for continuing operation):					
	(1) Basic	-3.010	3.590	-0.205	0.395	0.355
	(2) Diluted	-3.010	3.590	-0.205	0.395	0.355
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 29/04/2025. The statutory auditors have carried out an audit for the year ended 31 March, 2025. An unqualified report has been issued by them thereon.
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 figures for the quarter on 31 March 2025 and 31 March 2024 are the balancing figures between audited figures of the full financial years ended on 31 March, 2025 and 31 March 2024 and the published year to date figures upto third quarter ended 31 December 2024 and 31 December 2023 respectively.
6	The above results for the quarter & year ended 31st March,2025 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

For and behalf of Board HAMILTON POLES MANUFACTURING CO LTD

Place: Kolkata

Date: 29.04.2025

Name:

PRIYANKA JHA

Designation:

Managing Director

DIN:

08943236



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 2025	As at 31st March 2024
		(Audited)	(Audited)
A	ASSEST		
1	Non-current assets		
	(a) Property, plant and equipment	0.21	0.00
	(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	-	-
	Total non-current financial assets	-	-
	(g) Deferred tax assets (net)	0.00	0.00
	(h) Other non-current assets	-	-
	Total non-current assets	0.21	0.00
2	Current Assets		
	(a) Inventories	28.41	0.00
	(b) Current financial assets	-	-
	(i) Current Investments	0.00	0.00
	(ii) Trade receivables	25.79	7.33
	(iii) Cash and cash equivalents	17.80	6.75
	(iv) Bank Balance other than cash and cahs equivalents	11.58	0.66
	(v) Current Loans	23.36	21.82
	(vi) Other current financial assets	1.44	0.00
	Total current financial assets	108.59	36.56
	(c) Current tax assets (net)	-	-
	(d) Other current financial assets	0.00	0.00
	Total Current assets	108.59	36.56
3	Non-current assets classified as held for sale Regulatory deferral account debit balance and related deferred tax Assets	-	-
	Total Assets	108.80	36.56



B	EQUITY AND LIABILITIES		
1	EQUITY		
	Equity attributable to owner of parent		
	(a) Equity share Capital	20.00	20.00
	(b) Other equity	4.82	4.03
	Total Equity attributable to owner of parent	24.82	24.03
	(c) Non controlling interest		
	Total Equity	24.82	24.03
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	60.00	0
	(ii) Trade paybles	23.38	12.19
	(iii) Other current financial liabilities	0	0
	Total current financial liabilities	83.38	12.19
	(b) Other current liabilited	0.11	0.09
	(c) provisions	0.28	0.25
	(e) Current tax liabilities (Net)	0	0
	(f) Deferred government grants	0	0
	Total current liabilities	83.77	12.53
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 lliblity	0	0
	Total liabilities	83.77	12.53
	Total Equity and Liabilities	108.59	36.56
		0.00	0.00

For and behalf of Board HAMILTON POLES MANUFACTURING CO LTD

Priyanka Jha

Name: PRIYANKA JHA
Designation: Managing Director
DIN: 08943236

Date: Kolkata
Place: 29.04.2025



HAMILTON POLES MANUFACTURING CO. LIMITED

7A, BROJA DULAL STREET, KOLKATA-700 006

CIN No. L14101WB1981PLC033462

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Statement of Cash Flows for the Year ended 31st March 2025

(Rs In Lakhs)

Particulars	For the year ended 31st Mar 2025 (Rupees)	For the year ended 31st Mar 2024 (Rupees)
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax and after extra- ordinary items (As per profit & loss account)	1.07	0.96
Adjustments for items not included	-	-
Operating Profit before working capital changes	1.07	0.96
<u>Working capital adjustments: -</u>		
(Increase)/ decrease in current loans and advances	(1.54)	(0.41)
(Increase)/ decrease in Trade receivables	(18.46)	-
(Increase)/ decrease in other current assets	(1.44)	-
(Increase)/ decrease in inventories	(28.41)	-
Increase/ (decrease) in Trade Payable	11.19	(58.46)
Increase/ (decrease) in current liabilities	60.02	0.03
Cash generated from operations	22.43	(57.88)
Direct Taxes Paid	0.25	0.24
Net cash flow from operating activities (A)	22.18	(58.12)
CASH FLOW FROM INVESTING ACTIVITIES		
Proceed from sale(purchase) of investments	-	63.00
(Increase)/decrease in capital expenditure	-	-
(Increase)/decrease in fixed assets	(0.21)	-
Net cash flow from investing activities (B)	(0.21)	63.00
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of equity shares	-	-
Share Aplocation Money received(refund)	-	-
Net cash flow from financing activities (C)	-	-
Net cash flow during the year (A + B + C)	21.97	4.88
Add: Opening cash and cash equivalents	7.41	2.53
Closing cash and cash equivalents	29.38	7.41
Components of cash and cash equivalents		
Cash in hand	17.80	6.75
Deposit with banks in current accounts	11.58	0.66
Toal cash and cash equivalents	29.38	7.41

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: 29.04.2025

Name: PRIYANKA JHA
Designation: Managing Director
DIN: 08943236





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, 2025, 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, 2025.

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, 2025 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: 2025.04.29 13:04:10 +05'30'

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

UDIN NO. 25065549BMOTEF5462
Place: Kolkata
Date: 29.04.2025

HAMILTON POLES MANUFACTURING CO. LIMITED

Date: 29th April, 2025

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 31st March, 2025 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



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