

# **HAMILTON POLES MANUFACTURING CO. LIMITED**

**Date: 23<sup>th</sup> October, 2024**

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, 2024 held on 23rd October, 2024- 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., **23<sup>rd</sup> October, 2024**, have inter-alia considered and approved-

1. Un-audited Financial Results for the 2<sup>nd</sup> Quarter and half year ended September 30, 2024;

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

- a. Un-audited Financial Results for the 2<sup>nd</sup> Quarter and half year ended September 30, 2024;
- b. Auditors Limited Review Report on the Results for the 2<sup>nd</sup> Quarter and half year ended September 30, 2024.

Kindly note that the meeting of the Board of Directors commenced at 4:00 P.M. and concluded at 4:40 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



**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 LTD

7A, BROJA DULAL STREET, KOLKATA-700006

CIN No. L14101WB1981PLC033462

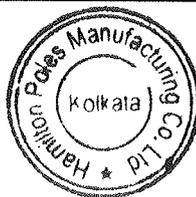
Website: www.hamiltonpoles.in

Email ID: hamiltonpoles@rediffmail.com

## Statement of Unaudited Financial Result for the quarter ended 30th September, 2024

(Rupees in Lakh except EPS)

	Particulars	Quarter ended			Half Year ended		Year ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations	35.890	0.000	10.860	35.890	21.550	37.510
II	Other Income	0.390	0.450	0.000	0.840	0.000	1.800
III	Total Income (I+II)	<b>36.280</b>	<b>0.450</b>	<b>10.860</b>	<b>36.730</b>	<b>21.550</b>	<b>39.310</b>
IV	<b>EXPENSES</b>						
	Cost of materials consumed	0.000	0.000	0.000	0.000	0.000	0.000
	Purchases of Stock-in-Trade	60.690	9.450	9.060	70.140	18.320	29.350
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	-27.390	-9.450	0.000	-36.840	0.000	0.000
	Employee benefits expense	0.840	0.840	0.360	1.680	1.200	2.650
	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	1.030	1.090	0.730	2.120	0.980	6.350
	Total expenses (IV)	<b>35.170</b>	<b>1.930</b>	<b>10.150</b>	<b>37.100</b>	<b>20.500</b>	<b>38.350</b>
V	Profit/(loss) before exceptional items and tax (I- IV)	1.110	-1.480	0.710	-0.370	1.050	0.960
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	1.110	-1.480	0.710	-0.370	1.050	0.960
VIII	Tax expense:						
	(1) Current tax	0.000	0.000	0.180	0.000	0.270	0.250
	(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)	1.110	-1.480	0.530	-0.370	0.780	0.710
X	Profit/(loss) from discontinued operations						
XI	Tax expense of discontinued operations						
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	1.110	-1.480	0.530	-0.370	0.780	0.710
XIII	Profit/(loss) for the period (IX+XII)	1.110	-1.480	0.530	-0.370	0.780	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)	1.110	-1.480	0.530	-0.370	0.780	0.710
	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	0.555	-0.740	0.265	-0.185	0.390	0.355
	(2) Diluted	0.555	-0.740	0.265	-0.185	0.390	0.355
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 23/10/2024.
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 September,2024 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

*Priyanka Jha*



Place: Kolkata

Date: 23.10.2024

Name: PRIYANKA JHA  
Designation: Managing Director  
DIN: 08943236

# HAMILTON POLES MANUFACTURING CO LTD

7A, BROJA DULAL STREET, KOLKATA-700006

CIN No. L14101WB1981PLC033462

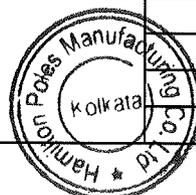
Website: www.hamiltonpoles.in

Email ID: hamiltonpoles@rediffmail.com

Statement of Assets and Liabilities for the Company

(Rs. in Lakh)

Standalone Statement of Assets and Liabilities		As at 30th Sept 2024	As at 31st March 2024
		(Unaudited)	(Audited)
<b>A</b>	<b>ASSEST</b>		
1	<b>Non-current assets</b>		
	(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	-	-
	<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>0.21</b>	<b>0.00</b>
2	<b>Current Assets</b>		
	(a) Inventories	36.84	0.00
	(b) Current financial assets	-	-
	(i) Current Investments	0.00	0.00
	(ii) Trade receivables	23.96	7.33
	(iii) Cash and cash equivalentns	20.40	6.75
	(iv) Bank Balance other than cash and cahs equivalents	63.84	0.66
	(v) Current Loans	22.44	21.82
	(vi) Other corrent financial assets	2.09	0.00
	<b>Total current financial assets</b>	<b>169.57</b>	<b>36.56</b>
	( c) Current tax assets (net)	-	-
	(d) Other current financial assets	0.00	0.00
	<b>Total Current assets</b>	<b>169.57</b>	<b>36.56</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>169.78</b>	<b>36.56</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
1	<b>EQUITY</b>		
	<b>Equity attributable to owner of parent</b>		
	(a) Equity share Capital	20.00	20.00
	(b) Other equity	3.66	4.03



	<b>Total Equity attributable to owner of parent</b>	<b>23.66</b>	<b>24.03</b>
	(c) Non controlling interest		
	<b>Total Equity</b>	<b>23.66</b>	<b>24.03</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	120	0
	(ii) Trade paybles	25.82	12.19
	(iii) Other current financial liabilities	0	0
	<b>Total current financial liabilities</b>	<b>145.82</b>	<b>12.19</b>
	(b) Other current liabilited	0.05	0.09
	(c) provisions	0.25	0.25
	(e) Current tax liabilities (Net)	0	0
	(f) Deferred government grants	0	0
	<b>Total current liabilities</b>	<b>146.12</b>	<b>12.53</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>146.12</b>	<b>12.53</b>
	<b>Total Equity and Liabilities</b>	<b>169.78</b>	<b>36.56</b>
<p>For and behalf of Board HAMILTON POLES MANUFACTURING CO LTD</p> <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;">  </div> <div style="text-align: center;"> <p><i>Priyanka Jha</i></p> <p>Name: PRIYANKA JHA</p> <p>Designation: Managing Director</p> <p>DIN: 08943236</p> </div> </div> <p>Date: Kolkata Place: 23.10.2024</p>			

**HAMILTON POLES MANUFACTURING CO. LIMITED**

7A, BROJA DULAL STREET, KOLKATA-700006

CIN No. L14101WB1981PLC033462

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**Statement of Cash Flows for the Half Year ended 30th Sept. 2024**

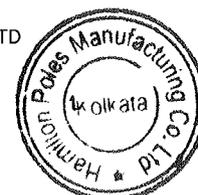
(Rs In Lakhs)

Particulars	For the year ended 30th Sept.2024 (Rupees)	For the year ended 31st Mar 2024 (Rupees)
<b><u>CASH FLOW FROM OPERATING ACTIVITIES</u></b>		
Net profit before tax and after extra- ordinary items (As per profit & loss account)	(0.37)	0.96
Adjustments for items not included	-	-
<b><u>Operating Profit before working capital changes</u></b>	<b>(0.37)</b>	<b>0.96</b>
<b><u>Working capital adjustments: -</u></b>		
(Increase)/ decrease in current loans and advances	(0.62)	(0.41)
(Increase)/ decrease in Trade receivables	(16.63)	-
(Increase)/ decrease in inventories	(36.84)	-
(Increase)/ decrease in financial assets	(2.09)	-
Increase/ (decrease) in Trade Payable	13.63	(58.46)
Increase/ (decrease) in current liabilities	(0.04)	0.03
<b><u>Cash generated from operations</u></b>	<b>(42.96)</b>	<b>(57.88)</b>
Direct Taxes Paid	-	0.24
<b>Net cash flow from operating activities (A)</b>	<b>(42.96)</b>	<b>(58.12)</b>
<b><u>CASH FLOW FROM INVESTING ACTIVITIES</u></b>		
Proceed from sale(purchase) of investments	-	63.00
(Increase)/decrease in capital expenditure	-	-
(Increase)/decrease in fixed assets	(0.21)	-
<b>Net cash flow from investing activities (B)</b>	<b>(0.21)</b>	<b>63.00</b>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Proceeds from issue of equity shares	-	-
Borrowing	120.00	-
Share Application Money received(refund)	-	-
<b>Net cash flow from financing activities (C)</b>	<b>120.00</b>	<b>-</b>
<b>Net cash flow during the year (A + B + C)</b>	<b>76.83</b>	<b>4.88</b>
Add: Opening cash and cash equivalents	7.41	2.53
<b>Closing cash and cash equivalents</b>	<b>84.24</b>	<b>7.41</b>
<b>Components of cash and cash equivalents</b>		
Cash in hand	20.40	6.75
Deposit with banks in current accounts	63.84	0.66
<b>Toal cash and cash equivalents</b>	<b>84.24</b>	<b>7.41</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

For and behalf of Board HAMILTON POLES MANUFACTURING CO LTD

Date: Kolkata  
Place: 23.10.2024Name:  
Designation:  
DIN:*Priyanka Jha*  
PRIYANKA JHA  
Managing Director  
08943236



**O P KHAJANCHI & CO**  
CHARTERED ACCOUNTANTS

P/15, INDIA EXCHANGE PLACE,  
ROOM NO - 717, KOLKATA -700073  
EMAIL- OPJAIN88@YAHOO.CO.IN

**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  
7A, Broja Dulal Street,  
Kolkata- 700 006.

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, 2024 (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

Om Prakash  
Khajanchi

Digitally signed by Om Prakash  
Khajanchi  
Date: 2024.10.23 16:31:07 +05'30'

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

UDIN NO. **24065549BKGTIQ5995**

Place: Kolkata  
Date: 23.10.2024