

**Limited Review Report**

**REVIEW REPORT  
TO THE BOARD OF DIRECTORS OF  
KAMAKHYA (INDIA) LIMITED**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **KAMAKHYA (INDIA) LIMITED** ("the Company"), for the quarter ended 31st December, 2020 ("the statement") being submitted by the Company pursuant to clause 41 of the Listing Agreement with the Stock Exchanges except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been reviewed by us. This statement is the responsibility of the company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a conclusion on the Statement based on our review.
3. We conducted our review in accordance with the Standards on Review Engagement (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.
4. 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 the applicable Accounting Standards as per section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement with the Stock Exchanges including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M. Kumar Jain & Co.  
Chartered Accountants  
Firm's Registration No .315182E



*Sanjeev*  
(CA Sanjeev Kumar Gupta)  
Partner  
Membership no.- 407221

UDIN: 21407221 AAAAAL6765

Date : The 11<sup>th</sup> Day of February, 2021  
Place : Kolkata

KAMAKHYA (INDIA) LIMITED  
CIN L18101WB1983PLC036702

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STATEMENT OF UNAUDITED RESULTS FOR THE QUARTER ENDED 31/12/2020

PART - I		(Rs.in lacs)					
Sl. No.	Particulars	3 months ended 31/12/2020	Preceding 3 months ended 30/09/2020	Corresponding 3 months ended 31/12/2019 in the previous year	9 months ended 31/12/2020	Corresponding 9 months ended 31/12/2019 in the previous year	Previous Year ended 31/03/2020
(Refer Notes Below)		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations						
a	Net Sales/Income from Operations (net of excise duty)	34.78	65.68	7.88	370.29	117.93	141.27
b	Other Operating Income	11.25	21.09	22.82	43.54	48.22	87.92
1	Revenue from Operations	46.03	86.77	30.70	413.83	166.15	229.19
2	Other Income	-	-	185.39	-	185.62	188.71
	<b>Total Income</b>	<b>46.03</b>	<b>86.77</b>	<b>216.09</b>	<b>413.83</b>	<b>351.77</b>	<b>417.90</b>
3	Expenses						
a	Cost of Materials Consumed	4.43	73.22	0.22	344.17	31.28	29.45
b	Purchases of Stock-in-Trade	-	-	-	-	60.82	60.82
c	Changes in inventories of finished goods and Work-in -Progress	31.48	(3.66)	38.05	2.63	98.76	104.83
d	Employee Benefits Expense	20.87	24.72	15.70	68.04	50.62	82.61
	Finance Costs	-	0.33	7.32	2.26	24.08	28.50
e	Depreciation and Amortisation Expense	3.98	3.98	4.39	11.94	13.16	17.55
f	Other Expenses	9.23	16.48	14.20	35.30	57.65	136.69
	<b>Total Expenses</b>	<b>69.99</b>	<b>115.07</b>	<b>79.88</b>	<b>464.34</b>	<b>336.37</b>	<b>460.45</b>
4	<b>Profit / (Loss) before exceptional item and tax (1 +2-3)</b>	<b>(23.96)</b>	<b>(28.30)</b>	<b>136.21</b>	<b>(50.51)</b>	<b>15.40</b>	<b>(42.55)</b>
5	Exceptional Items	-	-	-	-	-	-
6	<b>Profit / (Loss) before tax (4-5)</b>	<b>(23.96)</b>	<b>(28.30)</b>	<b>136.21</b>	<b>(50.51)</b>	<b>15.40</b>	<b>(42.55)</b>
7	Tax Expense	-	-	-	-	-	0.34
8	<b>Profit / (Loss) for the period/year (6-7)</b>	<b>(23.96)</b>	<b>(28.30)</b>	<b>136.21</b>	<b>(50.51)</b>	<b>15.40</b>	<b>(42.89)</b>
9	Other comprehensive income						
	(i) Items that will not be reclassified to profit & loss						
	Gains/(losses) on measuring Equity Instrument through other comprehensive income	-	-	-	-	-	59.78
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(15.54)
	<b>Total Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44.24</b>
10	<b>Total Comprehensive Income for the year</b>	<b>(23.96)</b>	<b>(28.30)</b>	<b>136.21</b>	<b>(50.51)</b>	<b>15.40</b>	<b>1.35</b>
11	Paid-up Equity Share Capital (Face Value per share Rs.10/-)	58.71	58.71	58.71	117.42	58.71	58.71
12	Reserves excluding Revaluation Reserve as per Balance Sheet of previous accounting year	-	-	-	-	-	463.82
13	Earning Per Share of Rs. 10/- Each (not annualised)						
a	Basic	(4.08)	(4.82)	23.20	(8.60)	2.62	(7.31)
b	Diluted	(4.08)	(4.82)	23.20	(8.60)	2.62	(7.31)
<b>Notes:</b>							
1	The above Financial Results were approved by the Board of Directors at its meeting held on 11th February, 2021.						
2	The Statutory Auditor's of the Company have carried out limited review of the above results.						
3	Since the Company is operating under one business segment, segment reporting is not required.						
4	The outbreak of Coronavirus (COVID-19) is causing significant disturbance and slowdown of economic activity in India and across the globe. The Company has evaluated the impact of this pandemic in its business operations. Based on its review and current indicators of economic conditions, there is no significant impact on its financial results for the quarter and nine months ended 31-12-2020. The Company will continue to closely monitor any material changes arising from future economic conditions and impact on its business.						
5	Previous periods figures have been regrouped/ rearranged wherever considered necessary to make them comparable with those of the current quarter.						
Place:	Kolkata						
Date:	11th February, 2021						



KAMAKHYA INDIA LTD.  
Director