

HARIA APPARELS LTD.

8, SUBHASH ROAD, VILE PARLE (EAST), MUMBAI – 400 057

TEL : 6154 6154 / FAX : 6154 6155

Email : accounts@hariagroup.com

CIN : L18204MH2011PLC212887

Date : 14th November, 2019

To,
The Secretary,
BSE Limited,
25th Floor, P. J. Towers,
Dalal Street, Fort,
Mumbai: 400 001.

Respected Sir,

Sub : Un-Audited Financial Result under Regulation 30 Schedule III Part A, Para A (4) (h) for the quarter ended September 30th 2019 along with Limited Review Report.

We are enclosing herewith Un-Audited Financial Results for the quarter ended September 30th, 2019 along with the Limited Review Report received by the M/s. Sunderji Gosar & Co., Chartered Accountants, Mumbai Statutory Auditors of the Company.

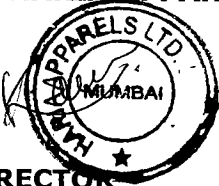
Kindly note that the said Results were taken on record by the Board of Directors at their Board Meeting held today and the same are being submitted herewith within thirty minutes from the conclusion of the Board Meeting.

Kindly find the same in order.

Thanking You,

Yours faithfully,

For **HARIA APPARELS LIMITED**



DIRECTOR

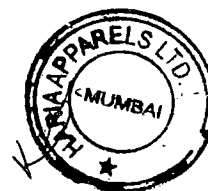
Encl: a/a

HARIA APPARELS LIMITED
 Regd. Office : Haria Centre, 8, Subhash Road,
 Vile Parle (East), Mumbai - 400 057.

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2019

(RS. IN LACS)

Sr. No.	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-Sep-19 (UNAUDITED)	30-Jun-19 (UNAUDITED)	30-Sep-18 (UNAUDITED)	30-Sep-19 (UNAUDITED)	30-Sep-18 (UNAUDITED)	31-Mar-19 (AUDITED)
1	INCOME						
	(a) Revenue from Operations	0.00	78.14	0.00	78.14	593.25	1778.63
	(b) Other Income	36.92	56.03	67.52	92.95	131.62	275.56
	Total Income (a + b)	36.92	134.17	67.52	171.09	724.87	2054.19
2	EXPENDITURE						
	(a) Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchase of traded Goods	0.00	75.94	0.00	75.94	0.00	1163.69
	(c) Change in inventories of Finished Goods, Work in Progress and Stock in Trade	0.00	0.00	0.00	0.00	597.08	580.24
	(d) Employee benefits Expenses	11.24	10.09	14.19	21.33	27.28	58.08
	(e) Finance Costs	12.77	18.89	9.26	31.66	43.41	93.01
	(f) Depreciation and Amortisation	7.49	7.49	7.24	14.98	14.48	30.79
	(g) Other Expenditure	12.75	14.17	22.59	26.92	32.08	59.89
	Total Expenditure (a + b + c + d + e + f + g)	44.25	126.58	53.28	170.83	714.33	1985.70
3	Profit / (Loss) before Exceptional Items and Extra - Ordinary Items & Tax (1 - 2)	(7.33)	7.59	14.24	0.26	10.54	68.49
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit / (Loss) before Extra - Ordinary Items & Tax (3 - 4)	(7.33)	7.59	14.24	0.26	10.54	68.49
6	Extra-Ordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit / (Loss) before Tax (5 - 6)	(7.33)	7.59	14.24	0.26	10.54	68.49
8	TAX EXPENSES						
	(a) Current Year Tax	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Earlier Year Tax	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Deferred Tax	0.00	0.00	0.00	0.00	0.00	(3.43)
	Total Tax Expenses (a + b + c)	0.00	0.00	0.00	0.00	0.00	(3.43)
9	Net Profit / Loss after Tax (7 - 8)	(7.33)	7.59	14.24	0.26	10.54	71.92
10	Other Comprehensive Income						
	Items that will not be reclassified subsequently to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
	Income tax relating to items that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
	Items that will be reclassified subsequently to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
	Income tax relating to items that will be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
	Other Comprehensive Income, Net of Tax	0.00	0.00	0.00	0.00	0.00	0.00
11	Total Comprehensive Income for the period (9+10)	(7.33)	7.59	14.24	0.26	10.54	71.92
12	Paid-up Equity Share Capital (Face Value Rs.10/- each)	1528.98	1528.98	1528.98	1528.98	1528.98	1528.98
13	Reserves excluding revaluation reserves (as per Balance Sheet of previous accounting year) To be given in column (3)	-	-	-	-	-	(938.99)
14	Basic and Diluted Earning per Share (Rs.)	(0.05)	0.05	0.09	0.00	0.07	0.47



UNAUDITED STANDALONE BALANCE SHEET AS AT SEPTEMBER 30, 2019

(Rs. IN LAKHS)

Particulars	As at Sept 30, 2019	As at March 31, 2019
ASSETS		
<u>Non - Current Assets</u>		
Property, Plant & Equipment	211.19	226.18
Financial Assets		
(i) Investments	0.69	0.69
(ii) Loans	20.86	15.17
(iii) Others	8.45	9.95
Deferred Tax Assets (Net)	389.96	389.96
Non - Current Tax Assets	32.07	63.27
Other Non - Current Assets	399.42	399.42
Total Non - Current Assets	1,062.64	1,104.64
<u>Current Assets</u>		
Inventories	150.00	150.00
Financial Assets		
(i) Investments	0.00	0.00
(ii) Trade Receivables	364.66	804.26
(iii) Cash & Cash Equivalents	15.23	7.69
(iv) Bank Balance other than (iii) above	0.00	25.77
(v) Loans	0.00	0.00
(v) Other Financial Assets	0.00	0.00
Other Current Assets	1.74	1.61
Total Current Assets	531.63	989.33
<u>Non - Current Assets classified as held for sale</u>		
TOTAL ASSETS	1,594.27	2,093.97

Particulars	As at Sept 30, 2019	As at March 31, 2019
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	1,528.98	1,528.98
Other Equity	(938.74)	(938.99)
Total Equity	590.24	589.99
Liabilities		
<u>Non - Current Liabilities</u>		
Financial Liabilities		
(i) Borrowings	341.88	389.31
(ii) Other Financial Liabilities	12.43	44.84
Provisions	0.00	0.00
Deferred Tax Liabilities (Net)	0.00	0.00
Other Non - Current Liabilities	0.00	0.00
Total Non - Current Liabilities	354.31	434.15
<u>Current Liabilities</u>		
Financial Liabilities		
(i) Borrowings	0.00	124.67
(ii) Trade Payables	573.50	891.79
(iii) Other Financial Liabilities	70.06	43.57
Other Current Liabilities	6.16	9.80
Current Tax Liabilities (Net)	0.00	0.00
Total Current Liabilities	649.72	1,069.83
Liabilities associated with groups of assets held for sale		
Total Liabilities	1,004.03	1,503.98
TOTAL EQUITY AND LIABILITIES	1,594.27	2,093.97



STATEMENT OF CASH FLOW FOR THE YEAR ENDED SEPTEMBER 30TH, 2019

(Rs. in Lakhs)

Particulars	For the year ended Sept 30, 2019	For the year ended March 31, 2019
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit / (Loss) Before Tax	0.26	68.49
Add / (Less):- Adjustments for Non-Cash / Non-Operating Items:		
Depreciation & Amortization	14.98	30.79
Interest Income	(2.65)	(61.03)
Dividend Income	(0.05)	(0.08)
(Profit) / Loss on Sale of Assets	-	-
	12.28	(30.32)
Operating Profit Before Changes in Working Capital	12.54	38.17
Adjustment for Changes in Working Capital		
(Increase) / Decrease in Trade Receivables	439.60	(764.22)
(Increase) / Decrease in Inventories	-	580.24
(Increase) / Decrease in Other Current Financial Assets	-	-
(Increase) / Decrease in Other Current Assets	(0.14)	26.47
(Increase) / Decrease in Other Non - Current Financial Assets	(4.18)	463.24
(Increase) / Decrease in Other Non - Current Assets	31.19	(23.09)
Increase / (Decrease) in Trade Payables	(318.29)	103.19
Increase / (Decrease) in Other Current Financial Liabilities	(98.18)	(435.67)
Increase / (Decrease) in Other Current Liabilities	(3.64)	(1.22)
Increase / (Decrease) in Provisions	-	-
Increase / (Decrease) in Other Non - Financial Liabilities	(32.41)	4.15
	13.95	(46.91)
Cash Generated from Operations	26.49	-8.74
Less: Taxes Paid (Net of refund received)		
NET CASH FLOW FROM OPERATING ACTIVITY (A)	26.49	-8.74
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment & Intangible Assets	-	(23.09)
Sale of Property, Plant & Equipment & Intangible Assets	1.15	1.15
Interest Received	2.65	61.02
Dividend Received	0.05	0.08
NET CASH FLOW FROM INVESTING ACTIVITY (B)	3.85	39.16
C CASH FLOW FROM FINANCING ACTIVITY		
Receipt / Repayment of Long Term Borrowings	(47.42)	(30.91)
NET CASH FLOW FROM FINANCING ACTIVITY (C)	(47.42)	(30.91)
NET CASH FLOW FOR THE YEAR (A + B + C)	(17.08)	(0.49)
Add: Opening Balance of Cash & Cash Equivalents	7.69	35.11
CLOSING BALANCE OF CASH & CASH EQUIVALENTS	(9.39)	34.62
RECONCILIATION OF CASH AND CASH EQUIVALENT		
TOTAL CASH AND BANK BALANCE AS PER BALANCE SHEET		
CASH AND CASH EQUIVALENT COMPRISES AS UNDER:		
Balance with banks in current accounts	13.17	5.52
Cash on Hand	2.06	2.17
CASH AND CASH EQUIVALENT	15.23	7.69
Net effect of Unrealised Exchange Difference		
CASH AND CASH EQUIVALENT AT THE END OF THE YEAR	15.23	7.69

NOTES:

- 1 Unaudited Financial Results were taken on record by the Board in their meeting held on 14th November, 2019.
- 2 The above is an extract of the detailed format of Quarterly / Half Yearly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly / Half Yearly Financial Results are available on the website of Stock Exchanges where the shares of the Company are listed viz. BSE Limited (www.bseindia.com)

By Order of the Board
FOR HANMATA APPARELS LTD.



Director
DIN NO.: 00585400

Place : Mumbai

Date : 14-Nov-2019



Tel.: 2411 3441 / 2415 0146 | Fax : 022-2416 8974

SUNDERJI GOSAR & CO.
CHARTERED ACCOUNTANTS

301, HIND RAJASTHAN BLDG., 95, DADASAHEB PHALKE ROAD,
NEAR DADAR RLY. STN. (C. R.) MUMBAI - 400 014.
E-mail : contact@cagosar.com

Limited Review Report

To,
HARIA APPARELS LIMITED.
8, HARIA CENTER,
SUBHASH ROAD,
VILE PARLE (EAST)
MUMBAI-400057

Review Report to the Board of Directors of HARIA APPARELS LIMITED.

We have reviewed the accompanying statement of unaudited financial results of HARIA APPARELS LIMITED. for the period ended 30th September, 2019. This statement is the responsibility of the Company's Management and approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 recognized 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 SUNDERJI GOSAR & CO.
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO. 115543W



ALPESH SAVLA
PARTNER
MEMBERSHIP NO. 047828

Place: Mumbai

Date: - 14/11/2019

UDIN :- 19047828AAAADDIS74