

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, 2023

(RS.IN LACS)

Sr. No.	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-Sep-23 (UNAUDITED)	30-Jun-23 (UNAUDITED)	30-Sep-22 (UNAUDITED)	30-Sep-23 (UNAUDITED)	30-Sep-22 (UNAUDITED)	31-Mar-23 (AUDITED)
1	INCOME						
	(a) Revenue from Operations	-	-	-	-	-	-
	(b) Other Income	69.33	57.44	53.76	126.77	106.71	233.15
	Total Income (a + b)	69.33	57.44	53.76	126.77	106.71	233.15
2	EXPENDITURE						
	(a) Cost of Material Consumed	-	-	-	-	-	-
	(b) Purchase of traded Goods	-	-	-	-	-	-
	(c) Change in inventories of Finished Goods, Work in Progress and Stock in Trade	-	-	-	-	-	-
	(d) Employee benefits Expenses	6.30	5.80	5.02	12.10	10.07	25.31
	(e) Finance Costs	11.27	5.70	5.66	16.96	7.97	17.87
	(f) Depreciation and Amortisation	4.56	4.45	3.36	9.01	6.68	15.28
	(g) Other Expenditure	12.61	16.43	14.36	29.04	26.62	56.54
	Total Expenditure (a + b + c + d + e + f + g)	34.74	32.38	28.40	67.11	51.34	115.01
3	Profit / (Loss) before Exceptional Items and Extra - Ordinary Items & Tax (1 - 2)	34.59	25.07	25.36	59.66	55.37	118.14
4	Exceptional Items	-	-	-	-	-	-
5	Profit / (Loss) before Extra - Ordinary Items & Tax (3 - 4)	34.59	25.07	25.36	59.66	55.37	118.14
6	Extra-Ordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit / (Loss) before Tax (5 - 6)	34.59	25.07	25.36	59.66	55.37	118.14
8	TAX EXPENSES						
	(a) Current Year Tax	-	-	-	-	-	-
	(b) Earlier Year Tax	-	-	-	-	-	-
	(c) Deferred Tax	-	-	-	-	-	0.76
	Total Tax Expenses (a + b + c)	0.00	0.00	0.00	0.00	0.00	0.76
9	Net Profit / Loss after Tax (7 - 8)	34.59	25.07	25.36	59.66	55.37	117.39
10	Other Comprehensive Income						
	Items that will not be reclassified subsequently to Profit or Loss	-	-	-	-	-	-
	Income tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	Items that will be reclassified subsequently to Profit or Loss	-	-	-	-	-	-
	Income tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Other Comprehensive Income, Net of Tax	-	-	-	-	-	-
11	Total Comprehensive Income for the period (9+10)	34.59	25.07	25.36	59.66	55.37	117.39
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 coloumn (3)	-	-	-	-	-	(1,089.06)
14	Basic and Diluted Earning per Share (Rs.)	0.23	0.16	0.17	0.39	0.36	0.77



HARIA APPARELS LIMITED
UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2023

(RS.IN LACS)

Sr. No.	PARTICULARS	HALF YEAR ENDED 30-Sep-23 (UNAUDITED)	ACCOUNTING YEAR ENDED 31-Mar-23 (AUDITED)
I.	<u>ASSETS</u>		
1	NON-CURRENT ASSETS		
	Property, Plant & Equipment	191.40	195.56
	<u>Financial Assets</u>		
	Investments	0.69	0.69
	Loans & Advances	793.22	791.53
	Other Financial Assets	15.18	15.19
	Deferred Tax Assets (Net)	339.30	339.30
	Non-Current Tax Assets	36.62	24.27
	Other Non-Current Assets	42.90	25.66
	Sub-Total - (A)	1,419.32	1,392.20
2	CURRENT ASSETS		
	Inventories	0.05	0.05
	<u>Financial Assets</u>		
	Loans & Advances	0.36	12.54
	Trade Receivables	15.62	15.40
	Cash and Cash Equivalent	28.29	17.15
	Other Current Assets	7.17	6.96
	Sub-Total - (B)	51.50	52.11
	TOTAL (A+B)	1,470.82	1,444.31
II	<u>EQUITY AND LIABILITIES</u>		
3	SHAREHOLDERS' FUND		
	Equity Share Capital	1528.98	1,528.98
	Other Equity	(1029.40)	(1,089.06)
	Sub-Total - (C)	499.58	439.92
4	NON-CURRENT LIABILITIES		
	<u>Financial Liabilities</u>		
	Borrowings	121.25	96.89
	Other Financial Liabilities	37.09	34.88
	Sub-Total - (D)	158.34	131.77
5	CURRENT LIABILITIES		
	<u>Financial Liabilities</u>		
	Trade Payables		
	- Dues to Micro & Small Enterprises	-	-
	- Dues to Others	10.22	11.36
	Other Financial Liabilities	790.94	847.34
	Other Current Liabilities	11.74	13.92
	Sub-Total - (E)	812.90	872.61
	TOTAL (C+D+E)	1,470.83	1,444.31



HARIA APPARELS LIMITED
UNAUDITED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30TH SEPTEMBER, 2023

Sr. No.	PARTICULARS	(RS.IN LACS)	
		HALF YEAR ENDED 30-Sep-23 (UNAUDITED)	ACCOUNTING YEAR ENDED 31-Mar-23 (AUDITED)
I.	<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
	Net Profit / (Loss) Before Tax	59.66	118.14
	Add / (Less):- Adjustments for Non-Cash / Non-Operating Items:		
	Depreciation & Amortization	9.01	15.28
	Finance Income	0.00	-0.54
	Dividend Income	0.00	-0.08
	Finance Cost	16.96	17.47
	Provision/(Write back) for Doubtful debts	0.00	1.36
	(Profit) / Loss on Sale of Assets	0.00	-2.00
	Operating Profit/(Loss) Before Changes in Working Capital	85.63	149.64
	Adjustment for Changes in Working Capital		
	(Increase) / Decrease in Trade Receivables	-0.22	-14.32
	(Increase) / Decrease in Inventories	0.00	-0.05
	(Increase) / Decrease in Other Current Financial Assets	0.00	0.00
	(Increase) / Decrease in Other Current Assets	-0.21	2.27
	(Increase) / Decrease in Other Non - Current Financial Assets	0.01	0.00
	(Increase) / Decrease in Other Non - Current Assets		0.00
	Increase / (Decrease) in Trade Payables	-1.14	3.78
	Increase / (Decrease) in Other Current Financial Liabilities	-56.39	-9.31
	Increase / (Decrease) in Other Current Liabilities	-2.17	-4.64
	Increase / (Decrease) in Other Non Current- Financial Liabilities	2.21	4.02
	Net Changes in Working Capital	-57.93	-18.25
	Cash Generated from Operations	27.69	131.39
	Less: Taxes Paid (Net of refund received)	-29.60	-25.10
	Net cash flow from/(used in) operating activity	-1.90	106.29
II.	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
	Other Financial Liabilities	0.00	0.00
	Purchase of Property, Plant & Equipment & Intangible Assets	-4.86	-54.89
	Sale of Property, Plant & Equipment & Intangible Assets	0.00	2.00
	Financial Assets - Loans Repaid	0.00	0.00
	Financial Assets - Loans Given	0.00	0.00
	Loans (Given)/ Refunded	10.49	-21.62
	Fixed Deposits (Placed)/ Redeemed	0.00	0.00
	Dividend Received	0.00	0.08
	Net cash flow from/(used in) investing activity	5.63	-74.43
III.	<u>CASH FLOW FROM FINANCING ACTIVITY</u>		
	Proceeds from Borrowings	0.00	3.52
	Repayment of Borrowings	24.36	-31.96
	Finance Cost	-16.96	-17.47
	Net cash flow from/(used in) in financing activity	7.40	-45.91
	Net increase/ (decrease) in cash and cash equivalents (I+II+III)	11.13	-14.05
	Cash and Cash equivalents at the beginning of the year	17.15	31.19
	Cash and Cash equivalents at the end of the period	28.29	17.15

NOTES:

- The above results were reviewed and considered by the audit committee and subsequently approved at the meeting of the Board of Directors of the company held on 9th November, 2023. The above results have been subjected to limited review by the Statutory Auditors of the Company.
- These financial results together with the results of previous period have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with relevant rules issues thereunder and other accounting principles generally accepted in India.
- The above is an extract of the detailed format of quarterly / Twelve months 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 and Twelve months ended Financial Results are available on the website of Stock Exchanges where the shares of the Company are listed viz. BSE Limited (www.bseindia.com)
- The figures of current quarter (i.e., three months ended September 30, 2023) are the balancing figures between the unaudited half yearly (i.e. September 30, 2023) figure and preceding quarter (i.e., three months ended June 30, 2023) which have been subject to limited review.
- Previous periods figure have been regrouped, rearranged, reclassified wherever necessary to correspond with those of the current period.

**By Order of the Board
FOR HARIA APPARELS LTD.**



**Kantilal Haria
Managing Director
DIN NO.: 00585400**