

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, 2021

(RS.IN LACS)

Sr. No.	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		31-Mar-21 (AUDITED)
		30-Sep-21 (UNAUDITED)	30-Jun-21 (UNAUDITED)	30-Sep-20 (UNAUDITED)	30-Sep-21 (UNAUDITED)	30-Sep-20 (UNAUDITED)	
1	INCOME						
	(a) Revenue from Operations	52.01	0.00	0.00	52.01	0.00	0.00
	(b) Other Income	17.28	46.38	25.11	63.66	26.16	46.12
	Total Income (a + b)	69.29	46.38	25.11	115.67	26.16	46.12
2	EXPENDITURE						
	(a) Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchase of traded Goods	45.89	0.00	0.00	45.89	0.00	0.00
	(c) Change in inventories of Finished Goods, Work in Progress and Stock in Trade	101.74	0.00	0.00	101.74	0.00	0.00
	(d) Employee benefits Expenses	6.03	6.68	4.30	12.71	7.11	21.53
	(e) Finance Costs	7.28	6.27	19.53	13.55	20.22	42.98
	(f) Depreciation and Amortisation	6.60	6.61	5.44	13.21	10.87	21.74
	(g) Other Expenditure	18.61	30.59	63.01	49.20	69.81	98.95
	Total Expenditure (a + b + c + d + e + f + g)	186.15	50.15	92.28	236.30	108.01	185.20
3	Profit / (Loss) before Exceptional Items and Extra - Ordinary Items & Tax (1 - 2)	(116.86)	(3.77)	(67.17)	(120.63)	(81.85)	(139.08)
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)	(116.86)	(3.77)	(67.17)	(120.63)	(81.85)	(139.08)
6	Extra-Ordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit / (Loss) before Tax (5 - 6)	(116.86)	(3.77)	(67.17)	(120.63)	(81.85)	(139.08)
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	124.72
	(c) Deferred Tax	0.00	0.00	0.00	0.00	0.00	(7.96)
	Total Tax Expenses (a + b + c)	0.00	0.00	0.00	0.00	0.00	116.76
9	Net Profit / Loss after Tax (7 - 8)	(116.86)	(3.77)	(67.17)	(120.63)	(81.85)	(255.84)
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)	(116.86)	(3.77)	(67.17)	(120.63)	(81.85)	(255.84)
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)	-	-	-	-	-	(1,246.77)
14	Basic and Diluted Earning per Share (Rs.)	(0.76)	(0.02)	(0.44)	(0.79)	(0.54)	(1.67)

HARIA APPARELS LIMITED

UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2021

(RS.IN LACS)

Sr. No.	PARTICULARS	ACCOUNTING YEAR ENDED 30-Sep-21 (UNAUDITED)	ACCOUNTING YEAR ENDED 31-Mar-21 (AUDITED)
I.	<u>ASSETS</u>		
1	NON-CURRENT ASSETS		
	- Property, Plant & Equipment	172.41	176.16
	- Financial Assets		
	(i) Investments	0.69	0.69
	(ii) Other Financial Assets	15.19	9.19
	- Deferred Tax Assets (Net)	388.63	388.63
	- Non-Current Tax Assets	7.04	14.67
	- Other Non-Current Assets	27.94	274.70
	Sub-Total - (A)	611.90	864.04
2	CURRENT ASSETS		
	- Inventories	45.89	147.62
	- Financial Assets		
	(i) Loans & Advances	31.05	30.75
	(ii) Trade Receivables	1.36	45.16
	(iii) Cash and Cash Equivalent	4.26	13.06
	- Other Current Assets	8.30	4.43
	Sub-Total - (B)	90.86	241.02
	TOTAL (A+B)	702.76	1,105.06
II	<u>EQUITY AND LIABILITIES</u>		
3	SHAREHOLDERS' FUND		
	- Equity Share Capital	1,528.98	1,528.98
	- Other Equity	(1,367.40)	(1,246.77)
	Sub-Total - (C)	161.58	282.21
4	NON-CURRENT LIABILITIES		
	- Financial Liabilities		
	(i) Borrowings	119.18	220.11
	(ii) Other Financial Liabilities	25.91	16.04
	- Provisions		
	- Deferred Tax Liabilities		
	Sub-Total - (D)	145.09	236.15
5	CURRENT LIABILITIES		
	- Financial Liabilities		
	(i) Borrowings	22.85	220.72
	(ii) Trade Payables		
	- Dues to Micro & Small Enterprises	0.00	0.00
	- Dues to Others	261.78	299.80
	(iii) Other Financial Liabilities	88.16	46.89
	- Other Current Liabilities	23.30	19.29
	Sub-Total - (E)	396.09	586.70
	TOTAL (C+D+E)	702.76	1,105.06

HARIA APPARELS LIMITED

UNAUDITED STATEMENT OF CASH FLOW FOR THE PERIOD ENDED SEPTEMBER 30TH, 2021

(RS.IN LACS)

Sr. No.	PARTICULARS	HALF	HALF
		YEAR ENDED 30-Sep-21 (UNAUDITED)	YEAR ENDED 30-Sep-20 (UNAUDITED)
I.	<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
	Net Profit / (Loss) Before Tax	-120.63	-81.85
	Add / (Less):- Adjustments for Non-Cash / Non-Operating Items:		
	Depreciation & Amortization	13.21	10.87
	Finance Income	0.00	-0.51
	Finance Cost	2.91	0.00
	Provision/(Write back) for Doubtful debts	9.99	0.00
	(Profit) / Loss on Sale of Assets	-19.80	0.00
	Operating Profit Before Changes in Working Capital	-114.32	-71.49
	Adjustment for Changes in Working Capital		
	(Increase) / Decrease in Trade Receivables	33.81	7.29
	(Increase) / Decrease in Inventories	101.74	0.00
	(Increase) / Decrease in Other Current Financial Assets	-0.30	0.00
	(Increase) / Decrease in Other Current Assets	-3.87	-0.45
	(Increase) / Decrease in Other Non - Current Financial Assets	-6.00	-1.24
	(Increase) / Decrease in Other Non - Current Assets	0.00	19.41
	Increase / (Decrease) in Trade Payables	-38.04	-3.06
	Increase / (Decrease) in Other Current Financial Liabilities	-0.30	2.04
	Increase / (Decrease) in Other Current Liabilities	4.02	-0.78
	Increase / (Decrease) in Provisions	0.00	0.00
	Increase / (Decrease) in Other Non Current- Financial Liabilities	9.87	-9.38
	Net Change in Working Capital	100.93	13.83
	Cash Generated from Operations	-13.37	-57.66
	Less: Taxes Paid (Net of refund received)	254.38	0.00
	Net cash flow from/(used in) operating activity	241.01	-57.66
II.	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
	Purchase of Property, Plant & Equipment & Intangible Assets	-10.91	0.00
	Sale of Property, Plant & Equipment & Intangible Assets	21.25	0.00
	Interest Received	0.00	0.51
	Net cash flow from/(used in) investing activity	10.34	0.51
III.	<u>CASH FLOW FROM FINANCING ACTIVITY</u>		
	Proceeds from Borrowings	0.00	59.32
	Repayment of Borrowings	-257.23	0.00
	Finance Cost	-2.91	0.00
	Net cash flow from/(used in) in financing activity	-260.14	59.32
	Net increase/ (decrease) in cash and cash equivalents (I+II+III)	-8.80	2.17
	Cash and Cash equivalents at the beginning of the year	13.06	5.10
	Cash and Cash equivalents at the end of the period	4.26	7.27

NOTES:

- 1 The above results were reviewed and considered and approved at the meeting of the Board of Directors of the company held on 12th November, 2021.

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.

- 3 Previous periods figure have been regrouped, rearranged, reclassified wherever necessary to correspond with those of the current period.

- 4 This Statement is as per Regulation 33 of the SEBI (Listing and Disclosure Requirements) Regulations, 2015 as amended.

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

Place : Mumbai

Date : November 12, 2021

**Director
DIN NO.: 00585400**