

HANMAN FIT LIMITED
(Formerly Known as POWERHOUSE GYM & WELLNESS LIMITED)
702 CONCORD CHS LTD.,JVPD SCHEME PLOT NO.1,N.S.ROAD VILE PARLE [W]
MUMBAI,MH 400056 IN
CIN: L85190MH2013PLC240311, Website: www.hanman.fit,
Email Id:hanmancs27@gmail.com

Date: 14.11.2024

To,
The Bombay Stock Exchange Limited
The Manager- CRD
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400001

Dear Sir,

Scrip Code: 538731

Subject: Financial Statement as on 30th September,2024.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), please find attached herewith the Half Yearly Financial Statements along with the Limited Review Report for your reference.

This is for your information and records.

Thanking you,

Yours faithfully,

For **HANMAN FIT LIMITED**

DIVESH SHANTARAM KOLI
DIN: 06620482
DIRECTOR



**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE HALF YEARLY UNAUDITED
STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO
REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE
REQUIREMENTS) REGULATIONS, 2015**

Review Report to
The Board of Directors,
HANMAN FIT LIMITED,
Mumbai.

- 1) We have reviewed the accompanying statement of unaudited standalone financial result of **HANMAN FIT LIMITED** ("the Company") for the half year ended 30th September, 2024 ("the Statement"), being submitted by Company to the stock exchange viz. The BSE Limited ("BSE") pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulation"), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29th March, 2019 ("the Circular").
- 2) This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25, Interim financial reporting (AS 25), 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 report on the Statement based on our review.
- 3) We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of Entity" ("the Standard"), 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

B. L. DASHARDA & ASSOCIATES
CHARTERED ACCOUNTANTS



- 4) Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement ,with the recognition and measurement principles laid down in Accounting Standard 25, Interim financial reporting (AS 25), prescribed under section 133 of the Companies Act 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation, read with the circular, including the manner in which it is to be disclosed or that it contains any material misstatement.

For and on behalf of

B. L. Dasharda & Associates

Chartered Accountants

F.R. No.: 112615W



CA Sushant Mehta

Partner

Membership Number: 112489

Place: Mumbai

Date: 14th November, 2024

UDIN No: 24112489BKAOKY6232

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS (As per Schedule III of Companies Act,2013 and Non-Ind AS)

For the Half Year ended on 30th September, 2024

(₹ in lakhs) (Except Earning per share)

PARTICULARS	STANDALONE			
	Half Year ended			
	30/09/2024	30/09/2023	31/03/2024	31/03/2024
	Unaudited	Unaudited	Audited	Audited
INCOME				
I Revenue from operations (Net)	-	-	19.85	19.85
II Other Income	9.07	-	-	0.00
III Total Income (I+II)	9.07	-	19.85	19.85
EXPENSES				
(a) Changes in inventories	-	-	13.66	13.66
(b) Employee benefits expense	-	0.00	-	-
(c) Finance Costs	0.01	-	0.02	0.02
(d) Depreciation & amortisation expenses	14.91	9.57	25.91	35.48
(e) Other expenses	46.49	1.43	9.24	10.67
TOTAL EXPENSES (a to g)	61.40	11.00	48.83	59.83
V Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)	(52.33)	(11.00)	(28.98)	(39.98)
VI Exceptional Items	-	(7.66)	67.00	59.34
VII Profit / (Loss) before extraordinary items and tax (V- VI)	(52.33)	(18.66)	38.02	19.36
VIII Extraordinary items	-	-	-	-
IX Profit / (Loss) before tax (VII-VIII)	(52.33)	(18.66)	38.02	19.36
X Tax Expenses				
(i) Current tax	-	-	-	-
(ii) Earlier Year Tax	-	-	(0.76)	(0.76)
(iii) Deferred tax	-	-	(46.42)	(46.42)
XI Profit / (Loss) for the period (IX - X)	(52.33)	(18.66)	85.20	66.55
XII Paid Up Equity Share Capital	1,050.00	1,050.00	1,050.00	1,050.00
XIII Earnings per share (of ₹ .10/- each)				
(i) Basic	(0.50)	(0.18)	0.81	0.63
(ii) Diluted	(0.50)	(0.18)	0.81	0.63

Notes:

- The above Financial Results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at the meeting held on 14th November, 2024.
- The Audited Standalone Financial Results have been prepared in accordance with the Accounting Standards as notified under section 133 of the Companies Act,2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India as amended from time to time.
- In accordance with Regulation 33 of the SEBI (LODR) Regulations, 2015, the above Audited Standalone Financial Results of the Company are posted on the website of BSE Limited (www.bseindia.com) where the company's shares are listed.
- The figures for the half year ended 31st March 2024 are the balancing figures between the audited figures in respect of the full financial year and the reviewed year-to-date figures up to half year ended of the respective financial year.
- The Company operates in a single segment only
- Figures for the previous Period/ Year have been re-grouped/ reworked/ re-arranged wherever necessary, to make them comparable.

For Hanman Fit Ltd

Place : Mumbai
Date: 14th November,2024

Mr. Divesh Koli
Director
DIN :06620482

STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIABILITIES
(As per Schedule III of Companies Act.2013 and Non-Ind AS)
AS AT 30th SEPTEMBER,2024

(₹ in lakhs)

		Standalone	
Sr. No.	Particulars	As at 30th September 2024	As at 31st March 2024
I	EQUITY AND LIABILITIES		
1	Shareholder's funds		
a	Share Capital	1,050.00	1,050.00
b	Reserves & Surplus	(853.15)	(800.82)
c	Money received against Share Warrants	-	-
	Sub -total-Shareholder's Fund	196.85	249.18
2	Share Application money pending allotment	-	-
3	Non-Current Liabilities		
a	Long Term Borrowings	21.50	70.25
b	Deferred Tax Liabilities (net)	-	-
c	Other long term liabilities	-	-
d	Long Term Provisions	-	-
	Sub -total-Non-Current liabilities	21.50	70.25
4	Current Liabilities		
a	Short term borrowings	-	-
b	Trade Payables		
(i)	Total Outstanding dues of Micro & Small Enterprises		
(ii)	Total Outstanding dues of other than Micro & Small Enterprises	15.98	15.90
c	Other Current Liabilities	1.68	4.87
d	Short term provisions	-	-
	Sub-total-Current Liabilities	17.66	20.78
	TOTAL EQUITY AND LIABILITIES	236.01	340.21
II	ASSETS		
1	Non-Current Assets		
a	Property Plant & Equipments & Intangible Assets		
i)	Property Plant & Equipments	76.12	120.81
ii)	Intangible Assets	58.46	64.95
b	Non Current Investments	18.57	18.57
c	Deferred Tax Assets (net)	-	-
d	Long Term Loan and Advances	52.22	119.11
e	Other Non-Current Assets	-	-
	Sub total Non-Current Assets	205.38	323.45
2	Current Assets		
a	Current Investment	-	-
b	Inventories	-	-
c	Trade Receivables	-	-
d	Cash and Cash Equivalents	26.88	16.76
e	Short-Term Loans and Advances	-	-
f	Other Current Assets	3.75	-
	Sub Total Current Assets	30.63	16.76
	TOTAL ASSETS	236.01	340.21

STATEMENT OF UNAUDITED STANDALONE CASH FLOWS
(As per Schedule III of Companies Act.2013 and Non-Ind AS)
AS AT 30TH SEPTEMBER,2024

		(` in lakhs)	
		Standalone	
Sr. No.	Particulars	As at 30th September 2024	As at 31st March 2024
A.	Cash Flows Provided By/(Used In) Operating Activities :		
	Profit/(Loss) before tax	-52.33	19.37
	<u>Adjustments to reconcile profit before tax to cash provided by operations :</u>		
	Depreciation and Amortisation	14.91	35.48
	Interest expense /(Income)	-	-
	Interest Income	-	(0.00)
	Operating profit before working capital changes	(37.42)	54.84
	Less: Income Tax paid	-	(0.02)
		(37.42)	54.83
	<u>(Increase)/Decrease in Operating Assets :</u>		
	Inventories	-	13.66
	Trade Receivables	-	-
	Short Term Loans and advances	-	-
	Other Current Financial Assets	(3.75)	153.28
	Other Non Current Assets	66.89	(119.11)
	Increase/(Decrease) in Operating Liabilities:		
	Trade Payables	0.08	(58.19)
	Other Current Liabilities	(3.20)	(12.62)
	Net cash from operating activities	22.60	31.84
B.	Cash Flows Provided By/(Used In) Investing Activities :		
	Proceeds from redemption of fixed deposits	-	2.20
	Purchase and sale of Gold Jewellery	-	-
	Proceeds from Issue of Shares	-	-
	Net cash from investing activities	-	2.20
C.	Cash Flows Provided By/(Used In) Financing Activities :		
	(Repayment)/Proceeds from Long-Term borrowings, net	(48.75)	(30.08)
	Interest Expenses	-	-
	Interest Received	-	0.00
	Net cash from financing activities	(48.75)	(30.08)
D.	Net Increase / (Decrease) in Cash and Bank Balances	(26.15)	3.96
	Cash and Bank Balances, Beginning of Year	16.76	12.80
	Cash and Bank Balances, End of Year/ Period (Refer Note 14)	(9.39)	16.76
E.	Reconciliation of cash and cash equivalents with Balance sheet		
	Cash and cash equivalents at end of Year / Period (refer Note 14)	26.88	16.76
	Less: Balances not considered as cash and cash equivalents	-	-
	Net cash and cash equivalents at the end of Year	26.88	16.76
Note:-			
1. The above Cash Flow Statement has been prepared under the 'Indirect method' as set out in "Accounting Standard -3" on Cash Flow Statements as notified under Companies (Accounts) Rules, 2015.			
2. Previous year's figures have been regrouped and rearranged wherever necessary.			

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CIN: L85190MH2013PLC240311, Website: www.hanman.fit,
Email Id:hanmancs27@gmail.com

Date: 14.11.2024

To,
Listing Manager,
The Bombay Stock Exchange Limited
Phiroze Jheejheebhoy Towers,
Dalal Street,
Mumbai – 400001

Dear Sir,

Scrip Code: 538731

Subject: Unmodified Opinion on Limited Review Report.

Please note, there are no Adverse Remarks in the Limited Review Report issued by the Auditor of the Company. Hence the above is not applicable to the Company.

For **HANMAN FIT LIMITED**

DIVESH SHANTARAM KOLI
DIN: 06620482
DIRECTOR