



HARIA APPARELS LTD.

8, SUBHASH ROAD, VILE PARLE (EAST), MUMBAI – 400 057
TEL : 6239 0086 Email : accounts@hariagroup.com
CIN : U18204MH2011PLC212887

REF:- HAL/BSE/2024-25/2317

14th November, 2024

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

Respected Sir,

Sub : Unaudited Financial Result under Regulation 30 Schedule III Part A, Para A (4) (h) for the quarter ended September 30th 2024 along with Limited Review Report .

We are enclosing herewith Un-Audited Financial Results for the quarter ended September 30th 2024 along with the Limited Review Report received from M/s.Rakchamps & Co. LLP 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. The meeting of the Board of Directors commenced at 9.15 p.m. and concluded at 9.45 p.m.

Kindly find the same in order.

Thanking You,

Yours faithfully,

For **HARIA APPARELS LIMITED**



UTSAV MARU
MANAGING DIRECTOR
DIN : 07752233

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, 2024

(RS. IN LACS)

Sr. No.	PARTICULARS	QUARTER ENDED			HALF YEARLY		YEAR ENDED
		30-Sep-24 (UNAUDITED)	30-Jun-24 (UNAUDITED)	30-Sep-23 (UNAUDITED)	30-Sep-24 (UNAUDITED)	30-Sep-23 (UNAUDITED)	31-Mar-24 (AUDITED)
1	INCOME						
	(a) Revenue from Operations	-	-	-	-	-	-
	(b) Other Income	59.64	59.47	69.33	119.11	126.77	242.50
	Total Income (a + b)	59.64	59.47	69.33	119.11	126.77	242.50
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	5.51	6.06	6.30	11.57	12.10	36.04
	(e) Finance Costs	5.55	4.73	11.27	10.28	16.96	27.47
	(f) Depreciation and Amortisation	4.67	5.48	4.56	10.15	9.01	18.40
	(g) Other Expenditure	14.56	47.65	12.61	62.21	29.04	71.30
	Total Expenditure (a + b + c + d + e + f + g)	30.29	63.92	34.73	94.21	67.11	153.21
3	Profit / (Loss) before Exceptional Items and Extra - Ordinary Items & Tax (1 - 2)	29.35	(4.45)	34.60	24.90	59.66	89.29
4	Exceptional Items	-	-	-	-	-	-
5	Profit / (Loss) before Extra - Ordinary Items & Tax (3 - 4)	29.35	(4.45)	34.60	24.90	59.66	89.29
6	Extra-Ordinary Items	-	-	-	-	-	-
7	Profit / (Loss) before Tax (5 - 6)	29.35	(4.45)	34.60	24.90	59.66	89.29
8	TAX EXPENSES						
	(a) Current Year Tax	-	-	-	-	-	-
	(b) Earlier Year Tax	-	-	-	-	-	-
	(c) Deferred Tax	-	-	-	-	-	0.05
	Total Tax Expenses (a + b + c)	0.00	0.00	0.00	0.00	0.00	0.05
9	Net Profit / Loss after Tax (7 - 8)	29.35	(4.45)	34.60	24.90	59.66	89.24
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)	29.35	(4.45)	34.60	24.90	59.66	89.24
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)	-	-	-	-	-	(999.18)
14	Basic and Diluted Earning per Share (Rs.)	0.19	(0.03)	0.23	0.16	0.39	0.58

HARIA APPARELS LIMITED
UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2024

(RS.IN LACS)

Sr. No.	PARTICULARS	HALF YEAR ENDED 30-Sep-24 (UNAUDITED)	ACCOUNTING YEAR ENDED 31-Mar-24 (AUDITED)
I.	<u>ASSETS</u>		
1	NON-CURRENT ASSETS		
	Property, Plant & Equipment	208.45	218.60
	<u>Financial Assets</u>		
	Investments	0.69	0.69
	Loans & Advances	778.45	768.05
	Other Financial Assets	15.18	15.18
	Deferred Tax Assets (Net)	339.26	339.26
	Other Non-Current Assets	92.41	82.90
	Non-Current Tax Assets	34.11	48.24
	Sub-Total - (A)	1,468.55	1,472.92
2	CURRENT ASSETS		
	Inventories	0.05	0.05
	<u>Financial Assets</u>		
	Loans & Advances	0.08	0.68
	Trade Receivables	16.25	16.00
	Cash and Cash Equivalent	23.70	12.29
	Other Current Assets	9.56	6.46
	Sub-Total - (B)	49.64	35.48
	TOTAL (A+B)	1,518.19	1,508.41
II	<u>EQUITY AND LIABILITIES</u>		
3	SHAREHOLDERS' FUND		
	Equity Share Capital	1528.98	1,528.98
	Other Equity	(974.92)	(999.82)
	Sub-Total - (C)	554.06	529.16
4	NON-CURRENT LIABILITIES		
	<u>Financial Liabilities</u>		
	Borrowings	104.20	75.56
	Other Financial Liabilities	43.16	39.43
	Sub-Total - (D)	147.36	114.99
5	CURRENT LIABILITIES		
	Borrowing	10.29	55.78
	<u>Financial Liabilities</u>		
	Trade Payables		
	- Dues to Micro & Small Enterprises		
	- Dues to Others	6.92	7.03
	Other Financial Liabilities	789.52	790.83
	Other Current Liabilities	10.04	10.62
	Sub-Total - (E)	816.77	864.26
	TOTAL (C+D+E)	1,518.19	1,508.41

HARIA APPARELS LIMITED
UNAUDITED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30TH SEPTEMBER, 2024

(RS. IN LACS)

Sr. No.	PARTICULARS	HALF YEAR ENDED 30-Sep-24 (UNAUDITED)	ACCOUNTING YEAR ENDED 31-Mar-24 (AUDITED)
I.	<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
	Net Profit / (Loss) Before Tax	24.90	89.29
	Add / (Less):- Adjustments for Non-Cash / Non-Operating Items:		
	Depreciation & Amortization	10.15	18.40
	Finance Income	-1.24	0.00
	Dividend Income	0.00	-0.04
	Finance Cost	10.27	27.45
	(Profit) / Loss on Sale of Assets	0.00	-0.70
	Operating Profit/(Loss) Before Changes in Working Capital	44.08	134.40
	Adjustment for Changes in Working Capital		
	(Increase) / Decrease in Trade Receivables	-0.25	-1.76
	(Increase) / Decrease in Other Current Assets	(3.10)	0.51
	Increase / (Decrease) in Trade Payables	-0.10	-3.27
	Increase / (Decrease) in Other Current Financial Liabilities	-1.32	0.17
	Increase / (Decrease) in Other Current Liabilities	-0.57	-12.38
	Increase / (Decrease) in Other Non Current- Financial Liabilities	3.72	4.55
	Net Changes in Working Capital	-1.62	-12.18
	Cash Generated from Operations	42.45	122.21
	Less: Taxes Paid (Net of refund received)	5.87	-80.05
	Net cash flow from/(used in) operating activity	48.32	42.17
II.	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
	Purchase of Property, Plant & Equipment & Intangible Assets	0.00	-41.44
	Sale of Property, Plant & Equipment & Intangible Assets	0.00	0.70
	Financial Assets - Loans Given	-9.80	35.34
	Dividend Received	0.00	0.04
	Net cash flow from/(used in) investing activity	-9.80	-5.37
III.	<u>CASH FLOW FROM FINANCING ACTIVITY</u>		
	Proceeds from Borrowings	-45.49	7.11
	Repayment of Borrowings	28.65	-21.34
	Finance Cost	-10.27	-27.45
	Net cash flow from/(used in) in financing activity	-27.10	-41.68
	Net increase/ (decrease) in cash and cash equivalents (I+II+III)	11.41	-4.88
	Cash and Cash equivalents at the beginning of the year	12.29	17.15
	Cash and Cash equivalents at the end of the period	23.70	12.29

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 14th November, 2024. 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, 2024) are the balancing figures between the unaudited half yearly (i.e. September 30, 2024) figure and preceding quarter (i.e., three months ended June 30, 2024) 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.**



**Managing Director
DIN NO.: 07752233**

Mumbai , 14th November 2024

Mumbai , 14th November 2024

Limited Review Report

To,
The Board of Directors of
Haria Apparels Limited

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 quarter and half yearly ended 30th September, 2024. 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**FOR RAK CHAMPS & CO LLP.
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO. 131094W/ W100083**


**RAMANATHA SHETTY
PARTNER
MEMBERSHIP NO. 218600
UDIN: 24218600BKBWKZ1503
MUMBAI, 14th NOVEMBER, 2024**



RAKCHAMPS, CHARTERED ACCOUNTANTS

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