CIN No.: L29119MH2010PLC201521



Date: 06th December, 2024

To, The Manager, Listing Department, **BSE Limited** Pheroze Jeejeebhoy Tower, Dalal Street, Mumbai – 400 001

Ref.: Scrip Code: BSE 542682

<u>Sub: Outcome of Board Meeting pursuant to Regulation 30 and 33 of the SEBI</u> (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") held on 06th December, 2024

Dear Sir/Madam,

This is with reference to our earlier communication dated 24th October, 2024, 30th October, 2024, 14th November, 2024 and 27th November, 2024 regarding holding of the Board meeting of **Harish Textile Engineers Limited** ("Company") and Pursuant to the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("Listing Regulation"), we wish to inform that the Board of Directors of the Company in its meeting held today i.e. on Friday, 06th December, 2024 at the registered office of the Company at 02nd Floor, 19, Parsi Panchayat Road, Andheri East, Mumbai-400069, have inter alia:-

- Considered, approved and adopted the Un-Audited Financial Results of the Company for the quarter and half year ended 30th September, 2024 together with Limited Review Report of the Statutory Auditors.
- 2. The Board of Directors has considered and approved the Memorandum of Understanding (MOU) between the Company and Agratha Enterprises (a related party) for the transfer back of agricultural lands, (currently standing in the name of the Promoter of the Company), to Agratha Enterprises. This transfer back of the said Lands by the Company to Agratha Enterprises is on account of the non-conversion of the said land to non-agricultural land. The Company retains the option to take back the said land from Agratha Enterprises once it is converted into non-agricultural land, at the fair market value at that point in time. A Shareholders' Meeting will be held, either by postal ballot or otherwise, to seek shareholder approval for this transaction.

In this connection, please find enclosed herewith the following:

- 1. Copy of Un-audited Financial Results of the Company for the quarter and half year ended on 30th September, 2024.
- Copy of Limited Review Report submitted by the Statutory Auditors of the Company, M/s K M Swadia and Company, Chartered Accountants, for the quarter and half year ended on 30th September, 2024.

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We request you to kindly take the same on your record and acknowledge the receipt of same.

The Meeting commenced at 04.30 p.m. and concluded at 7.30 p.m.

Thanking you,

Yours faithfully,

For Harish Textile Engineers Limited



Sandeep Gandhi Managing Director DIN: 00941665

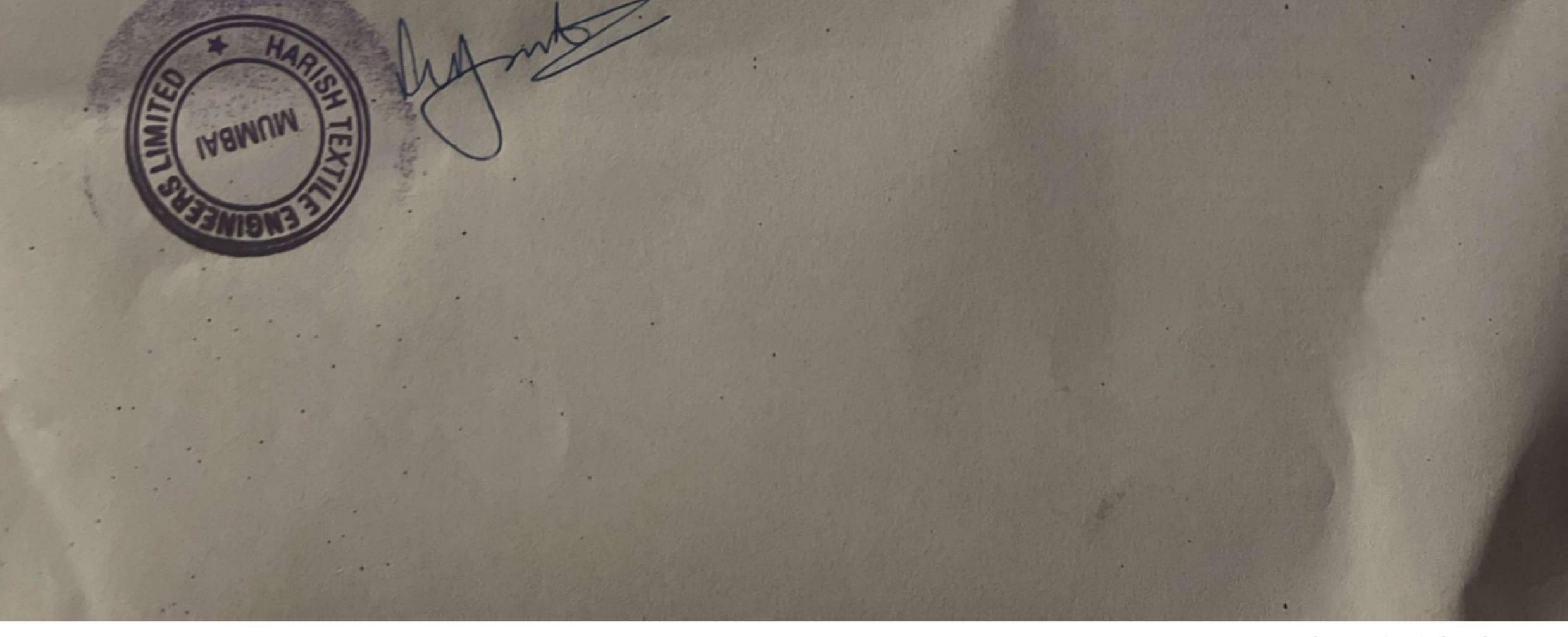
Place: Mumbai

Encl.: As above

Regd. Office: 19, parsi Panchayat Road, Andheri (East), Mumbai - 400 069. Phone: +91 22 28367151 / 40373000, website: www.harishtextile.com; E Mail : pinkesh@harishtextile.com CIN: L29119MH2010PLC201521

Statement Of Unaudited Financial Results for the Quarter / Half Year Ended September 30, 2024

		Results (Rupees in Lakhs), Except EPS					
SL NO	PARTICULARS	Frank Harris	Quarter Ended		Half-Ye	ear Ending	Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		and the second state of the second second	and the second second second		Phillippe Difference		prostering
T	Revenue from operations	3,529.89	3,076.22	3,251.71	6,606.11	6,089,42	13,104.25
II	Other Income .	13.26	10.50	11.42	23.76	40.33	154.33
	Total Income from operations	3,543.15	3,086,72	3,263.14	6,629.87	6,129.76	13,258.58
10	Expenses						
14.18	a. Cost of material consumed	2,064.91	1,963.80	2,005.74	4,028.72	3,857.71	8,449.31
	b. Purchase of Stock-in-trade		and the second second			Contraction of the second second	1991 - 1 +
1987	c. Changes in Inventories of finished goods, work-inprogess and	and the second s	S & TO S TO S AND A	A STATE OF STATE			1 - Caller Jam
	stock-in-trade	171.11	60.75	174.37	231.86	144.48	201.9
	d. Employee benefit expenses	288.14	267.28	285.72	555.43	\$33.00	1,084.4
127	e. Finance Costs	122.00	70.91	116.19	192.91	241.57	546.0
	f. Depreciation, amortization & impairment of assets	41.71	40.88	51.79	82.59	101.92	186.8
7.163	g. Other Expenses	991.38	• 669.45	591.50	1,660.83	1,213.96	2,837.9
-	Total Expenses	3,679.25	3,073.08	3,225.31	6,752.33	6,092.65	13,306.4
W	Profit before exceptional Items and tax	(136.10)	13.65	37.82	(122.45)	37.11	(47.8
V	Exceptional items		-	-	-	-	
VI	Profit from ordinary activities before tax	(136.10)	13.65	37.82	(122.45)	37.11	(47.8
VII	Tax Expense	The second s	And and a state of the state of	And the state of the			Allen in and a
	Current Tax	Construction of the second		9.18	CARLES PARTY OF THE OWNER	12.11	CICP
- Stand	Adjustment for earlier tax expenses	12.43	and the state of the second	State of the second	12.43	· Martine and a state	-
	Deferréd Tax	. (51.37)	5.48	(21.36)	(45.89)	(26.70)	. (10.5
Vill	Net Profit from Ordinary activities after tax	(97.16)	8.16	50.00	(88.99)	51.70	, (37.2
DX.	Other Comprehensive Income (After Tax)	17 18 18 18 18 18 18 18 18 18 18 18 18 18			2 10 10 10 10 10 10 10 10 10 10 10 10 10		
2003	1. Items that will not be reclassified to profit or loss	STREET, STREET	Million Martine	Ser Constanting and the			and a state of the
1 CHAN	a. Remeasurement gain/ (loss) on defined benefit plans	2.03	2.03	0.78	4.06	1.56	3.1
	b. Income tax related to items that will not be reclassified to profit or loss	(0.51)	(0.51)	(0.19)	(1.01)	(0.39)	. (0.7
1.000	The second of th		and the second second			State of the second second	
x	Total Comprehensive Income for the period (comprising) Profit for the period) (after tax) and Other Comperehensive Income (after tax)	(98.68)	6.64	49.42	(92.04)	50.53	(39.6
1.		and a second of	and the second states	· · ··································	State of Harrison	12 Martin Barriel	
XI	Paid-up Equity Share Capital (Face Value Rs. 10/- each)	333.60	333.60	333.60	333.60	333.60	333.6
XII	Earnings Per Share (EPS) (of Rs.10/- each) (Not annualised)		Sale Reality	and the second second	Constraint Constraint Constraint		and states
1000	- Basic	(2,96)	0.20	1.48	. (2.76)	1.51	(1.1
1000	• Diluted •	(2.96)	0.20	1.48	(2.76)	1.51	(1.1



	NOILS		State of the second second second							
1	The Financial Results for Q1 of FY: 2024-25 were reviewed and app	proved by the Audit Co	mmittee and the Board	of Directors at their respective meetings held on 06/12/2024.						
2	In accordance with provisions of Ind AS 108 "Operating Segment	ts, the company has 3	reportable segments no	amely via Manufacture of (A) Textile processing and Finishing Machinery (B) Non						
-	Woven Fabrics and (C) polyester staple fibre from recycle waste material.									
2	EPS has been calculated in accordance with Ind AS 33.	and the second se	and the second							
-										
4	The Company has received notice on 14th May 2022 from Shree	Nikhil H Gandhi, Smt.	Chhaya N. Gandhi and	Smt. Kumudben H. Gandhi, claiming to be Shareholders of Pacific Haish Industries						
	Limited ("Pell"), that they have filed a company petition with Ho	n. NCLT. Mumbai Ben	ch, inter-alia contending	that the business of Non-Woven and PSF transferred to the Company by PHIL by						
	way of Slump-sale w.e.f. April 01, 2019 was without obtaining the	approval of Sharehold	ers of PHIL and hence si	uch transfer is invalid. The Company is taking appropriate legal recourse to protect						
	its interest. Vide order dated 09th June, 2023 Hon. Bombay High 0	Court has instructed pa	rties to maintain Status	quo and subsequently, Hon. NCLT as well vide its order dated 14th June, 2023 has						
	stayed further proceedings till the pendency of the order of Hon. H	tigh Court								
	surved runcher proceedings on the perioditicy of the order of month	ign court	A REAL PROPERTY AND	A DESCRIPTION OF THE PARTY OF THE OWNER OF THE PARTY OF T						
5	The Term Loan and other Credit facilities from Bank of India an	e, inter-alia secured b	y Corporate Guarantee	and mortgage of properties of Kasha Textile Private Limited (KTPL). One of the						
	Shareholders of KTPL has claimed that the said corporate guarante	e and security were give	ren by KTPL without obt	aining consent of Shareholders as is required in terms of section 186 of Companies						
	Act, 2013. The company is taking appropriate legal recourse to pro	tect its interest.	the state of the second second	and the second						
244000	The second s	THE PARTY OF	THE REAL PROPERTY.	the state of the second st						
		between the Company	y and Axis Trustees Ser	vice Limited, the Company has extended the tenure of certain Non-Convertible						
2	Debentures (NCDs). The details of the extensions are as follows:	Induction of the second								
	Series of Debentures	Scheduled Date of Redemption	Extended Date of Redemption	Amount						
1000		and the provide the	- Contraction of the local division of the l							
	Old Series- II Debentures .	24th June, 2024	23rd December, 2024	Rs. 1,12,61,000/-						
1.18.19.1	Old Series- III Debentures	13th August, 2024	12th February, 2025							
Concernance of the local division of the loc	A REAL PROPERTY AND A REAL PROPERTY A REAL PRO	20th Santamhar	The Party of the P	The second se						

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-	Other contingent liabilities:	and the second second	S. Ros Tor all	and the second second		the state of the second second	and a star		
1	Liability pertaining to Goods and Service Tax Act with respect to del	ayed payments to supp	liers has not been quan	tified and provided I	for.	1	the second second		
2	The Company is in receipt of legal intimation dated April 18, 2024 from one of the Creditors for delayed payment. The said creditor has filed application for delayed payment before the Hon' ble								
	Micro Small Enterprise Facilitation Council, Ahmedabad, Gujarat.								
	As per the said intimation, the company is liable to make a total payment of Rs. 61,47,306/- which includes Principal amount of Rs. 25,50,385/- (already accounted for in the Books of Account) and								
	an interest amount of Rs. 35,96,921/- as of 20/07/2023. The Company is in the process of seeking legal advice with respect to the claim of interest by the said creditor. The Company has not								
	accounted for the said interest liability.								
3	The Company has yet not been able to determine liability of interest	t payable to vendors re	gistered under MSME A	Act on account of iss	ues pertaining to i	nterpretation of law with	regard to		
	computation of interest liability. The Company has initiated the proj								
							inpute the		
8	interest liability and provide for the same in the books of account. During the half year ended and guarter ended on Sepetmber 30, 202	74 the Company has n	cominal matulty liabil	itu in compliance wit	h Ind AS 10 'Emple	nuna Ranafit' for the first t			
•	During the nam year ended and quarter ended on Sepetmoer 30, 20	24, the company has n	cognised gracuity nabi	ity in compliance wit	n ind AS 19 Empli	oyee benefit for the first t	ime.		
		The set of the	Star The Start	Carl State The	aller and				
	In compliance with Ind AS -8, "Accounting policies, changes in account	inting estimates and er	ror", previously issued	financial information	n has been restate	d as under:			
-		31 March 2024	States of the second second	and the second second	1.0		I say freedom		
	the second second and the second s	(as previously	Increase/(decrease)	31 March 2024	1 April 2023 (as previosly	Increase/(decrease)	1 April 2023		
	Balance sheet	reported)	- due to correction	(restated)	reported)	due to correction	(restated)		
-	Retained earnings .	591.81	(55.31)	536.50	620.07	(43.98)	576		
1.32	Total equity	925.41	(55.31)	870.10	953.67		909		
	Provisions	0.00		. 67.96	0.00	the second division of	54		
S. S.	Deferred tax liabilities (Net) ·	113.20		94.76	120.78	(14.66)	106		
	Non-Current Liábilities	113.20		162.73	120.78	39.50	. 160		
-									
1	Provisions	0.00		5.78	0.00	4,48	4		
-	Provisions · · · · · · · · · · · · · · · · · · ·	0.00		5.78 5.78	0.00	4.48 4.48			
	Current liabilities			5.78	0.00		4.		
		0.00			0.00 nded				
	Current liabilities	0.00 30.06.2024	5.78	5.78 Quarter E	0.00 nded 30.09.2023	4.48	4		
	Current liabilities	0.00	5.78 Increase/(decrease)	5.78 Quarter E 30.06.2024	0.00 nded 30.09.2023 (as previously	4.48 Increase/(decrease)	30.09.2023		
	Current liabilities	0.00 30.06.2024 (as previously	5.78 Increase/(decrease) due to correction	S.78 Quarter E 30.06.2024 (restated)	0.00 nded 30.09.2023 (as previously reported)	4.48 Increase/(decrease) due to correction	.4. 30.09.2023 (restated)		
12	Current liabilities Profit and Loss account Expenses d. Employee benefit expenses	0.00 30.06.2024 (as previously reported)	5.78 Increase/(decrease) due to correction	5.78 Quarter E 30.06.2024 (restated) 3,073.08	0.00 nded 30.09.2023 (as previously reported) 3,222.32	4.48 Increase/(decrease) due to correction 3.00	.4. 30.09.2023 (restated) 3,225		
12.25	Current liabilities Profit and Loss account Expenses	0.00 30.06.2024 (as previously reported) 3,069.93	5.78 Increase/(decrease) due to correction 3.14 3.14	5.78 Quarter E 30.06.2024 (restated) 3,073.08 267.28	0.00 nded 30.09.2023 (as previously reported) 3,222.32 282.72	4.48 Increase/(decrease) due to correction 3.00 3.00	.4. 30.09.2023 (restated) 3,225. 285.		
12.25	Current liabilities Profit and Loss account Expenses d. Employee benefit expenses Profit before exceptional litems and tax Tax Expense	0.00 30.06.2024 (as previously reported) 3,069.93 264.14	5.78 Increase/(decrease) due to correction 3.14 3.14	5.78 Quarter E 30.06.2024 (restated) 3,073.08 267.28	0.00 nded 30.09.2023 (as previously reported) 3,222.32 282.72	4.48 Increase/(decrease) due to correction 3.00 3.00	.4 30.09.2023 (restated) 3,225 285		
	Current liabilities Profit and Loss account Expenses d. Employee benefit expenses Profit before exceptional Items and tax Tax Expense Current Tax	0.00 30.06.2024 (as previously reported) 3,069.93 264.14	5.78 Increase/(decrease) due to correction 3.14 3.14	5.78 Quarter E 30.06.2024 (restated) 3,073.08 267.28	0.00 nded 30.09.2023 (as previously reported) 3,222.32 282.72	4.48 Increase/(decrease) due to correction 3.00 3.00 (3.00)	.4. 30.09.2023 (restated) 3,225 285 37		
	Current liabilities Profit and Loss account Expenses d. Employee benefit expenses Profit before exceptional litems and tax Tax Expense Current Tax Adjustment for earlier tax expenses	0.00 30.06.2024 (as previously reported) 3,069.93 264.14 16.79	5.78 Increase/(decrease) due to correction 3.14 3.14 (3.14) -	5.78 Quarter E 30.06.2024 (restated) 3,073.08 267.28 13.65	0.00 nded 30.09.2023 (as previously reported) 3,222.32 282.72 40.82	4.48 Increase/(decrease) due to correction 3.00 3.00 (3.00)	.4. 30.09.2023 (restated) 3,225 285 37		
	Current liabilities Profit and Loss account Expenses d. Employee benefit expenses Profit before exceptional litems and tax Tax Expense Current Tax Adjustment for earlier tax expenses Deferred Tax	0.00 30.06.2024 (as previously reported) 3,069.93 264.14 16.79 - - 6.27	5.78 Increase/(decrease) due to correction 3.14 3.14 (3.14) - - - (0.79)	5.78 Quarter E 30.06.2024 (restated) 3,073.08 267.28 13.65	0.00 nded 30.09.2023 (as previously reported) 3,222.32 282.72 40.82	4.48 Increase/(decrease) due to correction 3.00 (3.00) (3.00) - - - - - - - - - - - - -	.4 30.09.2023 (restated) 3,225 285 37 9		
	Current liabilities Profit and Loss account Expenses d. Employee benefit expenses Profit before exceptional litems and tax Tax Expense Current Tax Adjustment for earlier tax expenses Deferred Tax Net Profit from Ordinary activities after tax	0.00 30.06.2024 (as previously reported) 3,069.93 264.14 16.79	5.78 Increase/(decrease) due to correction 3.14 3.14 (3.14) - - - - - - - - - - - - - - - - - - -	5.78 Quarter E 30.06.2024 (restated) 3,073.08 267.28 13.65	0.00 nded 30.09.2023 (as previously reported) 3,222.32 282.72 40.82 9.18	4.48 Increase/(decrease) due to correction 3.00 (3.00) (3.00) - - - - 0.75	.4. 30.09.2023 (restated) 3,225. 285. 37. 9. (21.3		
	Current liabilities Profit and Loss account Expenses d. Employee benefit expenses Profit before exceptional items and tax Tax Expense Current Tax Adjustment for earlier tax expenses Deferred Tax Net Profit from Ordinary activities after tax Other Comprehensive Income (After Tax)	0.00 30.06.2024 (as previously reported) 3,069.93 264.14 16.79 - - 6.27	5.78 Increase/(decrease) due to correction 3.14 3.14 (3.14) (3.14) - - - (0.79) (2.36)	5.78 Quarter E 30.06.2024 (restated) 3,073.08 267.28 13.65 - - - 5.48 8.16	0.00 nded 30.09.2023 (as previously reported) 3,222.32 282.72 282.72 40.82 9.18 - (20.61)	4.48 Increase/(decrease) due to correction 3.00 (3.00) (3.00)	.4. 30.09.2023 (restated) 3,225. 285. 37. 9.		
	Current liabilities Profit and Loss account Expenses d. Employee benefit expenses Profit before exceptional items and tax Tax Expense Current Tax Adjustment for earlier tax expenses Deferred Tax Net Profit from Ordinary activities after tax Other Comprehensive Income (After Tax) 1. Items that will not be reclassified to profit or loss	0.00 30.06.2024 (as previously reported) 3,069.93 264.14 16.79 - - 6.27	5.78 Increase/(decrease) due to correction 3.14 3.14 (3.14) (3.14) - (0.79) (2.36) 2.03	5.78 Quarter E 30.06.2024 (restated) 3,073.08 267.28 13.65 - - - 5.48 8.16 2.03	0.00 nded 30.09.2023 (as previously reported) 3,222.32 282.72 282.72 40.82 9.18 (20.61) 52.25	4.48 Increase/(decrease) due to correction 3.00 (3.00) (3.00) (3.00)	.4. 30.09.2023 (restated) 3,225. 285. 37. 9.		
	Current liabilities Profit and Loss account Expenses d. Employee benefit expenses Profit before exceptional items and tax Tax Expense Current Tax Adjustment for earlier tax expenses Deferred Tax Net Profit from Ordinary activities after tax Other Comprehensive Income (After Tax)	0.00 30.06.2024 (as previously reported) 3,069.93 264.14 16.79 - - 6.27	5.78 Increase/(decrease) due to correction 3.14 3.14 (3.14) (3.14) - - - (0.79) (2.36)	5.78 Quarter E 30.06.2024 (restated) 3,073.08 267.28 13.65 - - - 5.48 8.16	0.00 nded 30.09.2023 (as previously reported) 3,222.32 282.72 282.72 40.82 9.18 (20.61) 52.25	4.48 Increase/(decrease) due to correction 3.00 (3.00) (3.00)	.4. 30.09.2023 (restated) 3,225. 285. 37. 9.		
	Current liabilities Profit and Loss account Expenses d. Employee benefit expenses Profit before exceptional literns and tax Tax Expense Current Tax Adjustment for earlier tax expenses Deferred Tax Net Profit from Ordinary activities after tax Other Comprehensive Income (After Tax) 1. Items that will not be reclassified to profit or loss a. Remeasurement gain/ (loss) on defined benefit plans	0.00 30.06.2024 (as previously reported) 3,069.93 264.14 16.79 - - 6.27	5.78 Increase/(decrease) due to correction 3.14 3.14 (3.14) (3.14) - (0.79) (2.36) 2.03	5.78 Quarter E 30.06.2024 (restated) 3,073.08 267.28 13.65 - - - 5.48 8.16 2.03	0.00 nded 30.09.2023 (as previously reported) 3,222.32 282.72 282.72 40.82 9.18 (20.61) 52.25	4.48 Increase/(decrease) due to correction 3.00 (3.00) (3.00) (3.00)	.4. 30.09.2023 (restated) 3,225. 285. 37. 37. 9.		
	Current liabilities Profit and Loss account Expenses d. Employee benefit expenses Profit before exceptional litems and tax Tax Expense Current Tax Adjustment for earlier tax expenses Deferred Tax Net Profit from Ordinary activities after tax Other Comprehensive Income (After Tax) 1. Items that will not be reclassified to profit or loss a. Remeasurement gain/ (loss) on defined benefit plans Total Comprehensive Income for the period (comprising) Profit	0.00 30.06.2024 (as previously reported) 3,069.93 264.14 16.79 - - 6.27 10.52	5.78 Increase/(decrease) due to correction 3.14 3.14 (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14) (3.14	5.78 Quarter E 30.06.2024 (restated) 3,073.08 267.28 13.65 13.65 - - - 5.48 8.16 2.03 (0.51)	0.00 nded 30.09.2023 (as previously reported) 3,222.32 282.72 40.82 9.18 (20.61) 52.25 0 0	4.48 Increase/(decrease) due to correction 3.00 (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.00) (3.	.4. 30.09.2023 (restated) 3,225. 285. 37. 9.		
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Profit and Loss account	Internet and the second	Half year ended		For the year ended		
	and the second se	Increase/ (decrease) due to correction	30.09.2023 (restated)	State of the second	Increase/ (decrease) due to correction	31.03.2024 (restated)
Expenses	6,086.65	6.00	6,092.65	13,294.43	11.98	13,306.41
d. Employee benefit expenses	527.00	6.00	533.00	1072.47	11.98	1084.4
Profit before exceptional items and tax	43.11	(6.00)	37.11	(35.85)	11.98	(47.84
- Tax Expense		STARZER START	State State	Streph Streph 1 & The		1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1
Current Tax	12.11	AND A CONTRACTOR	12.11	at the top and	A LOSS OF A LOSS OF A LOSS	
Adjustment for earlier tax expenses	Charles and the		Carlot Star 12 - 12	19 20 - 20 - 20	Maria Barrison	100 -0
Deferred Tax	- (25.20)	1.50	(26.70)	(7.58)	3.00	(10.58
Net Profit from Ordinary activities after tax	56.20	(4.50)	51.70	(28.27)		(37.26
Other Comprehensive Income (After Tax)	S. C. M. C. MARSON	A STATISTICS AND	La The Part State	The state of the s		
1. Items that will not be reclassified to profit or loss	0.00	1.56	1.56	0.00	3.12	3.1
a. Remeasurement gain/ (loss) on defined benefit plans	0.00	(0.39)	(0.39)	0.00	and the same the same time to be a same to be a	(0.78
Total Comprehensive Income for the period (comprising) Profit for the period) (after tax) and Other Comperehensive Income						
(after tax)	56.20	(5.67)	50,53	(28.27)	(11.33)	(39.60
 Earnings Per Share (EPS) (of Rs.10/- each) (Not annualised) 	and the second second	and the second	MARTIN AND AND AND	The second	100 Car Barris	The states
- Basic	1.68		1.51	(0.85)		(1.19
- Diluted	1.68	(0.17)	1.51	(0.85)	(0.34)	(1.19

Other expenses include liuqudated damages of INR 215 Lakh pertaining to a related party transaction as considered and approved by the Audit Committee and Board of Directors at it's respective meeting held on September 05, 2024.

10 Figures of the previous quarter/ year have been re-classified/ re-group wherever necessary to correspond with the current quarter classification/ disclosure.

Place Mumbai . Date 06/12/2024

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For & on behalf of the Board HARISH TEXTILE ENGINEERS LIMITED

Sandeep Gandhi Managing Director DIN: 00941665





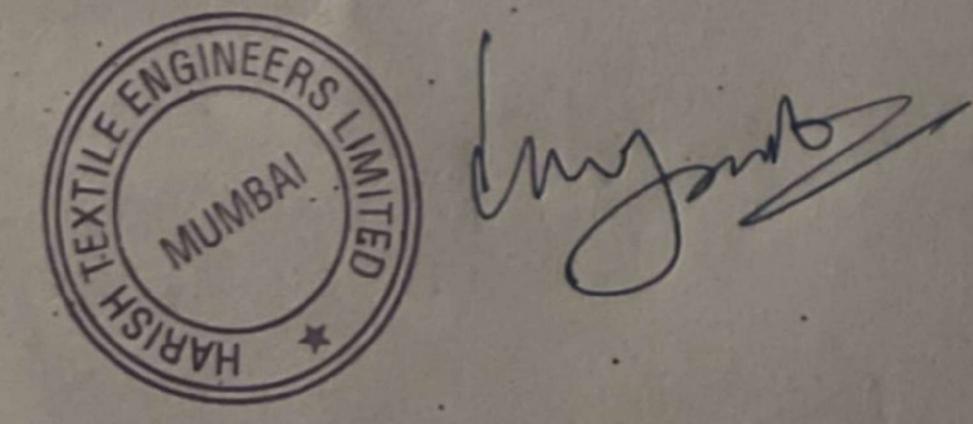
CIN: L29119MH2010PLC201521

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Statement of Assets and Liabilities as on 30th September 2024

Particulars	As at	As at	As at
A State of the second	30th September 2024	31st March 2024	. 1st April 2023
	(Un-Audited)	(Audited)	(Un-Audited
ASSETS			
Non-current assets			
Property, plant and equipment	2,821.34	2,722.21	2,558.47
Right-of-use assets	34.95	46.60	69.89
Capital Work-in-Progress			171.13
Intangible Assets'	12.70	12.38	
Intangible Capital under development	1.60		
Financial assets'			
Other financial assets		280.61	243.59
Other assets	119.18	95.53	97.31
Current assèts			
Inventories	1,374.37	1,602.02	1,916.77
Financial assets			
Trade receivables	2,740.03	2,234.26	1,820.96
Cash and cash equivalents	53.48	21.91	5.75
Other bank balances	3.64	3.64	9.34
Other financial assets		205.54	205.5
Current Tax Assets (Net)	. 3.86	10.27	A state of the second
Other assets	382.87	526.33	613.85
Total Assets	7,838.23	7,761.31	7,712.61
		State of the second second second second	
EQUITY AND LIABILITIES			
Equity			
Equity share capital	333.60	333.60	333.60
Other equity	444.46	536.50	576.09
Liabilities			
Non-Current Liabilities			
Financial liabilities			
Borrowings	217.91	585.57	1,166.05
Lease liabilties	5.82	11.35	21.57
Other Financial liabilities	9.24	9.24	9.24
Provisions	77.52	67.96	54.17
Deferred tax liabilities (Net)	47.86	94.73	106.12
Current liabilities			
Financial liabilities			
Borrowings	3,480.62	3,004.84	2,810.38
Lease liabilities	. 10.77	10.22	89.50
Trade payables			4,58.48
Due to micro enterprises and small enterprises	856.41	773.59	-
Due to others	1,338.04	1,299.73	1,654.52
Lease liabilties			
Other financial liabilities	112.84	87.34	• 425.57
			120.01

Provisions	6.56	5.78	4.48
Other current liabilities	896.58	940.85	2.85
Current Tax liabilities (Net)			
Total Equity and Liabilities	7,838.23	7,761.31	7,712.61



CIN: L29119MH2010PLC201521

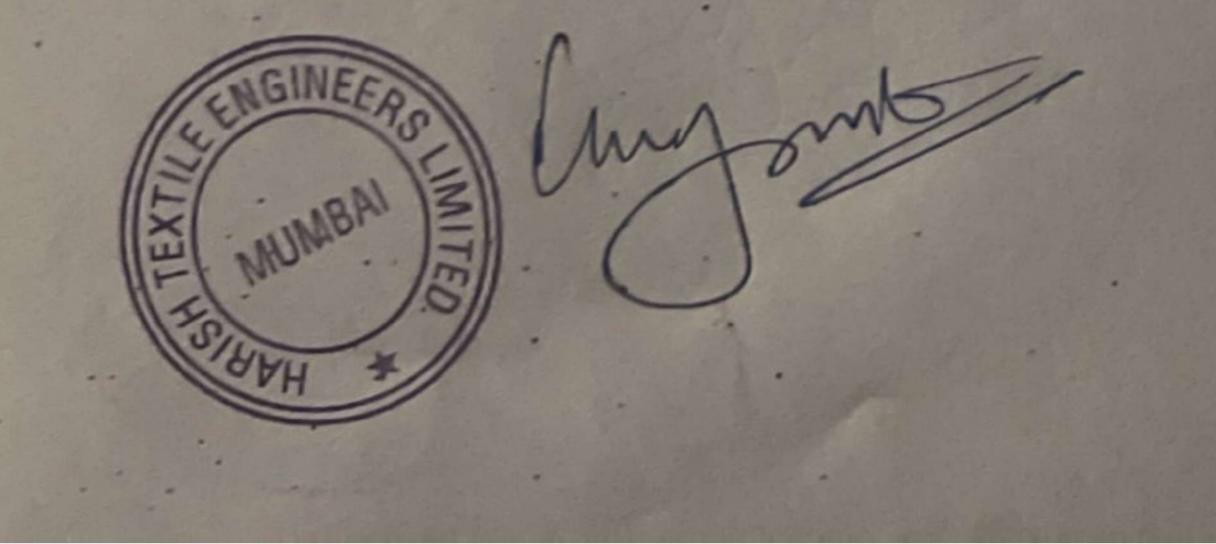
Statement of Cash Flows For the Half Year ended 30th September, 2024

Particulars	For the period and ad	Rupees in	
Paruculars	For the period ended 30th September 2024	For the period ended 30th September 2023	For the year ended 31st March 2024
	(Un-Audited)	(Un-Audited)	(Audited)
			,
A) Cash Flow from Operating activities	(100.45)	27.44	
Profit before tax	(122.45)	37.11	(47.84
Adjustments for:	00.00	10100	
Depreciation and Amaotisation	82.59	101.92	186.81
(Profit)/ Loss on sale of Fixed Assets	0.58		(0.26
Sundry bal w.back	00 70	(19.09)	. (111.96
Sundry Balance w/off	83.79	22.44	299.78
Provision for expected credit loss	4.18	23.41	(0.42
Interest Income .	(11.35)	(11.04)	. (22.29
Interest Paid	192.91	241.57	546.02
Operating Profit before Working Capital Changes	230.24	373.87	849.84
Adjustments for changes in Working Capital			
(Increase)/Decrease in Trade Receivables	(594.79)	(400.47)	(600.70
(Increase)/Decrease in Other - Non Current Assets	(23.65)	(22.94)	1.78
(Increase)/Decrease in Non Current financial assets	(9.59)	(7.73)	(37.02
(Increase)/Decrease in Other Current Assets	143.46	(139.40)	87.53
(Increase)/Decrease in Other Current financial assets	205.54		
(Increase)/Decrease in Inventories	227.65	116.82	314.74
Changes in Trade and Other Receivables	(51.39)	(453.72)	(233.67
Increase/(Decrease) in Trade Payables	121.13	. (45.73)	(39.68
Increase/(Decrease) in Other current Liabilities	(44.27)	565.01	515.28
Increase/(Decrease) in Provisions	10.34	6.00	15.10
Increase/(Decrease) in Short-term provisions		3.36	
Increase/(Decrease) in Other Current financial Liabilities	25.50		(2.16
Increase/(Decrease) in Other financial Liabilities		(2.46)	
Changes in Trade and Other Payables	112.70	526.19	488.54
Gilanges in maas and shirt ajabies		The second is the second s	And the state of the second second
Cash Generated from Operations	291.55	446.34	1,104.70
		10.11	•
Income tax paid (Net of refunds)	. 8.57	12.11	13.12
Net Cash from Operating Activities	. 282.98	434.23	1,091.58
B. CASH FLOW FROM INVESTING ACTIVITIES			
Proceeds from sale of Assets .	1.61	0.90	0.90
Purchase of PPE, Intangible Assets, WIP and			
Capital Advances	(174.18)	(46.62)	(169.16
Interest Received	11.35	11.04	22.29
Net Cash used in Investing Activities	(161.22)	(34.67)	(145.97
C CACUELOW EDOM EDIANCING			
C. CASH FLOW FROM FINANCING			
ACTIVITIES .		12 Marshall . Marsh	
Proceeds from Long-term borrowings (incl.		23.00	23.00
current maturities of long term borrowing)			20.00
Repayment of Long term loans borrowings (incl.		(435.16)	(416.20)
current maturities of long term borrowing)	(214.46)	(100110)	(
lease liabilities .	(4.98)	. (4.49)	(9.21
Change in Short-term borrowings	322.58	344.08	16 30

Change in Short-term borrowings Additions to Loan ##. Repayment of NCD Changes in OCI Interest Paid Net Cash from Financing Activities

NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C) .

27.93	85.42	· 10.45
(93.82)	(314.14)	(935.16)
(192.91)	(241.57)	(3.12) (546.02)
(4.06)		(2 12)
322.58	344.08	16.39



CIN: L29119MH2010PLC201521

Statement of Cash Flows For the Half Year ended 30th September, 2024

	a the second	Rupees	in Lakhs
Particulars	For the period ended 30th September 2024 (Un-Audited)	For the period ended 30th September 2023 (Un-Audited)	For the year ended 31st March 2024 (Audited)
Cash and Cash Equivalents at the beginning of the year	25.55	15.09	15.09
Cash and Cash Equivalents at the end of the year	53.48	100.51	25.55
Closing Cash and Cash Equivalents comprise:			
Cash in hand	9.20	11.48	1.97
Balance in Current Account	44.28	89.03	23.58
Total -	53.48	100.51	25.55
Notes to Cash Flow Statement: Cash and Cash equivalents comprise of:			
Cash on Hands	9.20	. 11.48	1.97
Balance with Scheduled Banks in Current Accounts	44.28	89.03	23.58
Closing Cash and Cash Equivalents	52 49	100.51	25.55

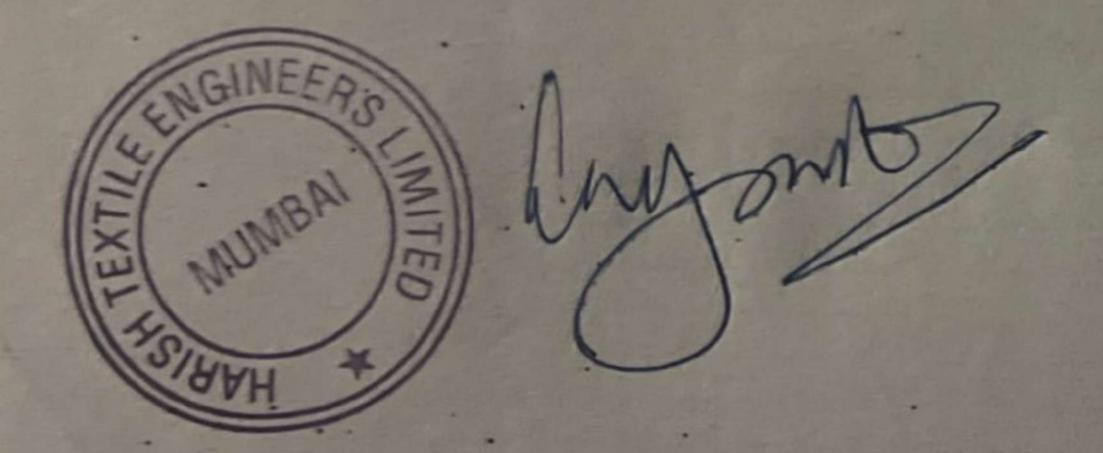
Closing	cash and	Juashi	Equivalent	3
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53.48	100.51	23.33

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard IND AS - 7 on Previous year figures have been regrouped wherever necessary.

Denotes amount which pertains to conversion of Creditors into Non-Convertible Debentures

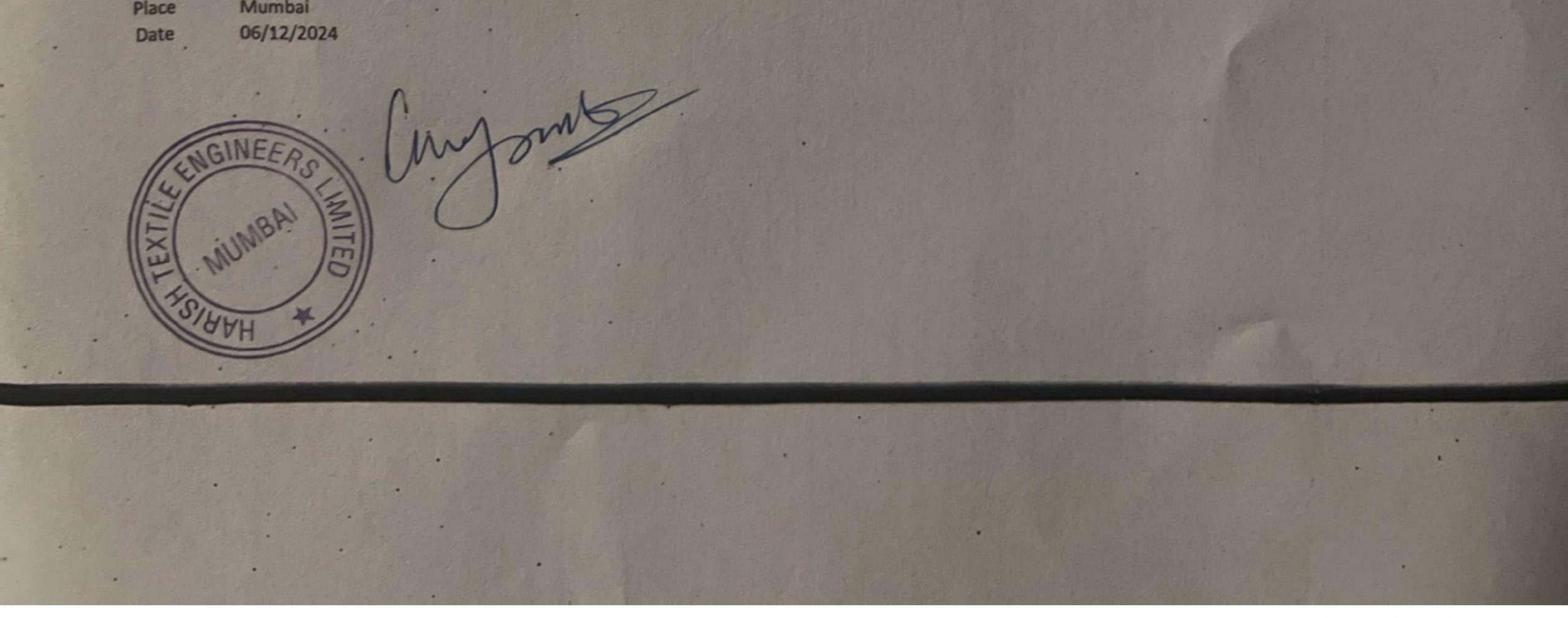




HARISH TEXTILE ENGINEERS LIMITED Regd. Office: 19, Parsi Panchayat Road, Andheri (East), Mumbai - 400 069. Phone: +91 22 28367151 / 40373000, webšite: www.harishtextile.com; E Mail : pinkesh@harishtextile.com CIN: L29119MH2010PLC201521

Segment Wise Revenue, Results and Capital employed for the quarter ended 30th September 2024

SL NO	PARTICULARS	Amount in Lakhs (Rs.)-					
		- Quarter Ended			Half-year	ly Ended	Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 .	Segment Revenue	Hard States		1. 20 Jack 1 6 1 6 1 6 1	A TON THE REAL		and the first of the
The second second	a) Textile Engineering	884.45	692.58	822.53	1,577.03	1,585.47	3,725.3
	b) Non-Woven	. 2,035.41	1,748.89	1,865.59	3,784.30	. 3,534.35	7,254.2
7.2222	c) PSF .	944.69	839.71	870.89	1,784.40	1,473.05	3,175.8
Hard Mars	d) Unallocable	1. S. S. F. P. S.	1 MARA BERGENS	Contraction of the	La The Later		and the second and
T.S. S. S. S. C.S.	Total	3,864.55	3,281.18	3,559.01	7,145.73	6,592.87	14,155.4
Che and the lite	Less: Inter-segment revenue	334.66	204,96	307.29	539.62	503.44	1,051.1
	Net Sales/Income from Operations	3,529.89	3,076.22	3,251.71	6,606.11	6,089.42	13,104.2
2	- Segment Results .		and the first Star	Middle Harden Start	Contraction of the second	Real Contraction	a series and all
	a) Textile Engineering	(338.54)	(149.31)	(203.06)	(487.84)	(267.23)	(729.6
	b) Non-Woven	128.90	126.59	197.42	255.49	265.33	568.5
ARA STATIST	c) PSF	76.68	39.50	46.46	116.19	45.01	. 125.2
·	d) Unallocable	(3.14)	(3.14)	(3.00)	(6.29)	(6.00)	(11.9
1221 20134	Total	(136.10)	13.65	37.82	(122.45)	37.11	(47.8
324.	- March Meller Beller Barris Barris Barris	La la desta de la la	William Strate Strate II	STATE REPART	De Call State	Station Barrie	
Call and all	Add: Other un-allocable Income net of				IL C. S. C. C.		
	Unallocable expenditure		Charles and all and a	The second states of the		11. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	
1 Barris	. Total Profit before Tax	(136.10)	13.65	37.82	(122.45)	37.11	(47.84
and the state of the	1 2 Balance and the state of the			The Part of the second	and the second	and the second second	12/2011/19/2
3	Segment Assets	C. States	and the first states of	Contraction of the second		and the second	1997 100 100 28
Cart Carter Barris	a) Textile Engineering	2,564.26	2,881.58	3,332.10	2,564.26	3,332.10	2,857.27
State Barries	b) Non-Woven	3,905.17	3,740.82	3,593.81	3,905.17	3,593.81	3,590.31
and a star	c) PSF .	. 1,680.93	1,600.08	1,518.43	1,680.93	1,518.43	1,545.76
13. 19 - 24	d) Unallocable	1,062.02	1,158.83	1,082.55	1,062.02	1,082.55	1,158.83
T. BELAK	e) Inter Segment Division	(1,028.53)	(1,028.53)	(1,312.18)	(1,028.53)	(1,312.18)	(1,158.06
Sall and a	Total	8,183.86	8,352.78	8,214.71	8,183.86	8,214.71	7,994.11
4	. Segment Liabilities	Super States	1 Caller State	A States	and the second	and the second second	and the start
-	a) Textile Engineering	3,781.70	3,760.54	3,599.33	3,781.70	3,599.83	3,586.92
- Here and	b) Non-Woven	3,081.20	3,045.68	3,328.50	3,081.20	3,328.50	3,021.77
- 1 - Stanke	c) PSF.	1,439.49	1,435.32	1,397.97	1,439.49	1,397.97	1,420.52
and the second states	d) Unallocable	131.95	203.85	191.23	131.95	191.23 .	252.86
H self bridge	e) Inter Segment Division	(1,028.53)	(1,028.53)	(1,312.18)	(1,028.53)	(1,312.18)	(1,158.06)
2 State	Total ·	7,405.81	7,416.86	7,204.85	7,405.81	7,204.85	7,124.01



Year Ended	31.03.2024	(Audited)	-0.22%	3.89%	11.02%	
early Ended	30.09.2023	(Unaudited)	. 0.92%	4.67%	5.69%	
eal		(5%	3%	5%	

Period Ended 30th September, 2024
0.68
4.75
1.20
2.66
2.86
1.89 .

3.98 behalf of the Board TEXTILE ENGINEERS LIMPED Gandh Gandh Gandh B.Director 41665

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Particulars Quarter field Inflex Proticulars 30.09.2024 30.09.2023 30.09.2023 30.09.2024 Net Profit Ratio (N)** 70.01.101 1.61.9 10.1014011603 30.09.2024 4.13 Profit Ratio (N)** 2.75% 0.34% 1.61.9 1.13 Profit Ratio (N)** 2.85% 4.83% 4.33 Ratio non Operations -0.40% 2.85% 4.33 Ratio non Operations -0.31% 1.56 1.56 Current Sale (non Operations) -0.31% 2.85% 4.33 Ratio before interest and tax/ -0.31% 2.66 1.56 Current Sale (non S) -1.35 -1.35 1.55 Current Sale (non S) -1.35 -1.35 1.20 Current Sale (non S) -1.35 -1.35 1.20 Current Sale (non S)	er Ended 30.09. 06.2024 30.09. audited) (Unau 0.34% (Unau 2.85% (Unau 2.85% (Unau 1.87% (Unau 0.58% (Unau 0.34% (Unau	2023 3 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	Half audit 09.200	
Books Books <th< th=""><th>06.2024 30.09 audited) (Unau 0.34% (Unau 0.34% (Unau 1.87% 1.87% 1.87% 1.87% 1.87% 1.87% 1.87% 1.87% 1.87% 1.87% 1.87% 1.87%</th><th>2023 3 ited) (1 1.61% 4.83% 3.14%</th><th>C. Ob</th></th<>	06.2024 30.09 audited) (Unau 0.34% (Unau 0.34% (Unau 1.87% 1.87% 1.87% 1.87% 1.87% 1.87% 1.87% 1.87% 1.87% 1.87% 1.87% 1.87%	2023 3 ited) (1 1.61% 4.83% 3.14%	C. Ob	
Profit Ratio (%)** .2.75% 0.34% 1.61% anting Margin** .0.40% 2.85% 4.83% ings before exceptional items, interest and . .0.40% 2.85% 4.83% in on Capital employed (%) ** .0.40% 2.85% 4.83% in on Capital employed (%) ** .0.40% 2.85% 4.83% in on Capital employed (%) ** .0.31% .1.87% 3.14% in on Capital employed (%) ** .0.31% .1.87% 3.14% in on Capital employed (%) ** .0.31% .1.87% 3.14% in on Capital employed (%) ** .0.31% .1.87% 3.14% in on Capital employed (%) ** .0.31% .1.87% 3.14% in the two chances of the charter	0.34% 0.34% 2.85% 2.85% .1.87% .1.87% th September, 202	T. 7. m 4	-1.3	
Anter and arting Margin, Tournance Currants Currants Currants Ings before exceptional items, interest and income from Operations -0.40% 2.85% 4.83% In come from Operations -0.40% 2.85% 4.33% In come from Operations -0.31% 3.14% 3.14% In come from Operations -0.31% -0.31% 3.14% In come from Operations -0.31% -0.31% 3.14% In come from Operations -0.31% -0.31% -0.31% In come from Operations -0.31% -0.31% -0.31% In come from Operations -0.31% -0.31% -0.31% In come from Come and come come from Operations -0.31% -0.31% -0.31% In come from and other amoritations + Interest + other formers like loss on sale of Fixed assets etc./ -1.20 -0.66 In cont and other amoritations + Interest + other from time time of soon sale of Fixed assets etc./ -1.20 -0.66 In cont and other amoritations + Interest + other from of good sood or calic (fittee) -0.20 -0.66 In cont cont and			-T	
Ings before exceptional items, interest and. Income from Operations -0.40% 2.85% 4.83% Income from Operations -0.40% 2.85% 4.83% In oncome from Operations Income from Operations 4.83% 4.83% In oncome from Operations -0.40% 2.85% 4.83% In oncome from Operations Income from Operations 3.14% 1 In oncome from Operations Particulars Period Ended 30th September, 2024 1 In Assets/Current Liabilities 0.68 1 1 In Assets/Current Liabilities 0.68 1 1 Endity Ratio 0.68 1 1 1 In Assets/Current Liabilities 0.68 1 1 In Assets/Current Liabilities 0.68 1 1 Endity Ratio 1 1 1 In Assets/Current Liabilities 0.68 1 1 Endity Ratio (times) 0.68 1 1 In Assets/Current Liabilities 0.68 1 1 Endity Ratio (times) 0.68 1.30 1 Endity Ratio (times) 0.68 1.30 1 Endity Ratio (times) 0.68 1.30 1 Endity Ratio (times) 0.68	- 2.85% 2.85% .1.87% hth September,	4.83%	the second	
monomerization		3.149	A RECEIPTION OF THE PARTY AND A RECE	
Ible Net Worth+ Total Debt + Deferred Tax Liability -0.31% :1.87% 3.14% 1. Particulars Particulars <td co<="" td=""><td>.: 1.87% hth September, 0.68</td><td>3.14%</td><td>TABLE I REPORTED THE REPORT REPORTED IN THE PARTY REPORT FOR A PARTY REPORT</td></td>	<td>.: 1.87% hth September, 0.68</td> <td>3.14%</td> <td>TABLE I REPORTED THE REPORT REPORTED IN THE PARTY REPORT FOR A PARTY REPORT</td>	.: 1.87% hth September, 0.68	3.14%	TABLE I REPORTED THE REPORT REPORTED IN THE PARTY REPORT FOR A PARTY REPORT
Particulars Period Ended 30th September, 2024 Y difty Fatio ent Ratio (times) 0.68 Y ent Assets/ Current Liabilities 0.68 Y Y Equity Ratio 4.75 Y Y Equity Ratio (times) 4.75 Y Y Profit after taxes + Non-cash operating expenses like 4.75 Y Y Profit after taxes + Non-cash operating expenses like 1.20 Y Y Profit after taxes + Non-cash operating expenses like 1.20 Y Y Evel tase Payments + Introbal Repayments 1.20 Y Y Y Evel taxe Payments + Principal Repayments 1.20 Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y	ith September, 0.68	4	×	
dirty Ratio dirty Ratio ent Ratio (times) 0.68 ent Assets/ Current Liabilities 0.68 ent Assets/ Current Liabilities 0.68 ent Assets/ Current Liabilities 0.68 enty Ratio 4.75 enty Ratio 4.75 Equity Ratio (times) 4.75 Equity Ratio (times) 4.75 Profit after taxes + Non-cash operating expenses like eclation and other amortizations + Interest + other strenets like loss on sale of Fixed asset's etc./ 1.20 Profit after taxes + Non-cash operating expenses like eclation and other amortizations + Interest + other strenets like loss on sale of Fixed asset's etc./ 1.20 etclation and other amortizations + Interest + other strenets like loss on sale of Fixed asset's etc./ 1.20 etclation and other amortizations + Interest + other strenets like loss on sale of Fixed asset's etc./ 1.20 etclation and other amortizations + Interest + other strenets like loss on sale of Fixed asset's etc./ 1.20 etclation and other amortizations + Interest + other strenets like loss on sale of Fixed asset's etc./ 1.20 etclation and other amortizations + Interest + other strenets like loss on sale of Fixed asset's etc./ 1.20 etclatit Sales/ Average Trade Receivables 2.66	0.68			
ent Ratio (times) 0.68 ent Assets/ Current Liabilities 0.68 ency Ratio 4.75 -Equity Ratio (times) 4.75 -Equity Ratio (times) 4.75 -Equity Ratio (times) 4.75 Service Coverage Ratio (times) 4.75 Profit after taxes + Non-cash operating expenses like eciation and other amortizations + Interest + other stments like loss on sale of Fixed assets etc./ 1.20 eciation and other amortizations + Interest + other eciation and other amortizations + Interest + other active assets etc./ 2.66 Credit Sales/ Average Trade Receivables 2.66 ntory turnover ratio (times) Credit Sales/ Average Inventory 2.66 ntory turnover ratio (times) 0f goods sold or Sales/ Average Inventory 2.66 fredit Purchases/ Average Inventory 1.30 3.66 ntory turnover ratio (times) 2.66 3.66 fredit Place Average Inventory 2.66 3.66 ntory turnover ratio (times) 2.66 3.66 fredit Place Average Inventory 2.66 3.66 fredit Place Average Inventory 2.66 3.66 fredit Place Average Inventory 3.66 3.66	The second second			
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Place: Mumbai Date: 06/12/2024				





Independent Auditor's Review Report on Quarterly Unaudited Financial Results of Harish Textile Engineers Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended Limited Review Report on Quarterly Financial Results.

To the Board of Directors of Harish Textile Engineers Limited.

- We have reviewed the accompanying statement of unaudited financial results of Harish Textiles Engineers Limited ("the Company"), for the quarter and half year ended 30.09.2024 ("the Statement") submitted by the Company being pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. 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 an analytical procedure 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.
- 4. Basis for qualified conclusion:

The company has ascertained the particulars of dues to Micro, Small and Medium enterprises, under MSMED Act, 2006. The interest liability arising out of delayed payment to undertakings registered under the MSMED Act, has not been quantified and provided for.

Our conclusion is qualified in respect of this matter for the quarter and half year ended September 30, 2024 and our audit report for the previous year ended March 31, 2024 was also qualified in respect of this matter.

5. Based on our review conducted as stated in paragraph 3 above, except for the effects of the matter described in para 4 "Basis for qualified conclusion", 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 Standard and other accounting principles generally accepted in India, has not disclosed the information





required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Emphasis of matter:

We draw attention to the following matters.

- a. Note 4 of notes to the financial results for the quarter and half year ended on September 30, 2024 which states that the Company has received notice on 14th May 2022 from Shree Nikhil H Gandhi, Smt. Chhaya N. Gandhi and Smt. Kumudben H. Gandhi, claiming to be Shareholders of Pacific Haish Industries Limited ("PHIL"), that they have filed a company petition with Hon. NCLT, Mumbai Bench, inter-alia contending that the business of Non-Woven and PSF transferred to the Company by PHIL by way of Slump-sale w.e.f. April 01, 2019 was without obtaining the approval of Shareholders of PHIL and hence such transfer is invalid. The Company is taking appropriate legal recourse to protect its interest. Vide order dated 09th June, 2023 Hon. Bombay High Court has instructed parties to maintain Status quo and subsequently, Hon. NCLT as well vide its order dated 14th June, 2023 has stayed the further proceedings till the pendency of the order of the Hon. High Court.
- b. Note 5 of notes to the financial results for the quarter and half year ended on September 30, 2024 which states that the Term Loan and other Credit facilities from Bank of India are, interalia secured by Corporate Guarantee and mortgage of properties of Kasha Textile Private Limited ("KTPL"). One of the Shareholders of KTPL has claimed that the said corporate guarantee and security were given by KTPL without obtaining consent of Shareholders as required in terms of section 186 of Companies Act, 2013. The company is taking appropriate legal recourse to protect its interest.
- c. The Company is not regular in depositing statutory dues with concerned authorities.

Our conclusion is not modified in respect of these matters.

For K. M. Swadia & Co. Chartered Accountants

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Pravin Panchiwala Partner Membership No: 127406 Firm's ICAI Reg. No.110740W UDIN: 24127406BKGDRI8797

Place: Vadodara Date: December 06, 2024

