

TEL : 6239 0086 Email : <u>accounts@hariagroup.com</u> CIN : U18204MH2011PLC212887

REF:- HAL/BSE/2024-25/2354

14th February 2025

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

Respected Sir,

<u>Sub : Unaudited Financial Result under Regulation 30 Schedule III Part A, Para A (4) (h)</u> for the quarter ended December 31st 2024 along with Limited Review Report .

We are enclosing herewith Un-Audited Financial Results for the quarter ended December 31st 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 11.00 p.m. and concluded at 11.30 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/NINE MONTHS ENDED 31ST DECEMBER, 2024

	1	OU (DTED ENDED			NET MONTHS ENDER		(RS.IN LACS) YEAR ENDED	
Y	PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		YEAKENDE	
Sr. No.		31-Dec-24 (UNAUDITED)	30-Sep-24 (UNAUDITED)	31-Dec-23 (UNAUDITED)	31-Dec-24 (UNAUDITED)	31-Dec-23 (UNAUDITED)	31-Mar-24 (AUDITED)	
1	INCOME							
	(a) Revenue from Operations	-	-	-	-	-	-	
	(b) Other Income	57.62	59.64	56.77	176.73	183.54	242.5	
	Total Income (a + b)	57.62	59.64	56.77	176.73	183.54	242.5	
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	5.04	5.51	12.65	16.60	24.75	36.0	
	(e) Finance Costs	5.31	5.55	3.99	15.59	20.95	27.4	
	(f) Depreciation and Amortisation	5.62	4.67	4.50	15.77	13.51	18.4	
	(g) Other Expenditure	16.76	14.56	15.76	78.97	44.80	71.3	
	Total Expenditure (a + b + c + d + e + f + g)	32.73	30.29	36.90	126.93	104.01	153.3	
3	Profit / (Loss) before Exceptional Items and Extra - Ordinary Items & Tax (1 - 2)	24.89	29.35	19.87	49.80	79.53	89.1	
4	Exceptional Items							
5	Profit / (Loss) before Extra - Ordinary Items & Tax (3 -	24.89	29.35	19.87	49.80	79.53	89.	
5	4)	24.09	29.33	19.07	49.00	19.55	69.	
6	Extra-Ordinary Items							
	· · · · · · · · · · · · · · · · · · ·	-	-					
7	Profit / (Loss) before Tax (5 - 6)	24.89	29.35	19.87	49.80	79.53	89.2	
8	TAX EXPENSES							
	(a) Current Year Tax (b) Earlier Year Tax	-	-	-	-	-	-	
	(c) Deferred Tax	-	-	-	-	-	0.0	
	Total Tax Expenses (a + b + c)	0.00	0.00	0.00	0.00	0.00	0.0	
9	Net Profit / Loss after Tax (7 - 8)	24.89	29.35	19.87	49.80	79.53	89.3	
		24.07	27.50	17.07	42.00	17.00		
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)	24.89	29.35	19.87	49.80	79.53	89.2	
12	Paid-up Equity Share Capital	1528.98	1528.98	1528.98	1528.98	1528.98	1528.9	
	(Face Value Rs. 10/- each)							
13	Reserves excluding revaluation reserves	-	-	-	-	-	(999.)	
	(as per Balance Sheet of previous accounting year) To be given in colounn (3)							
14	Basic and Diluted Earning per Share (Rs.)	0.16	0.19	0.13	0.33	0.52	0.:	
14	Dasie and Difuted Lanning per Share (RS.)	0.10	0.19	0.15	0.55	0.52	0.0	

NOTES:

1 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 February, 2025. The above results have been subjected to limited review by the Statutory Auditors of the Company.

2 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 The above is an extract of the detailed format of quarterly / Nine 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 Nine 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)
- 4 The figures for the quarter ended December 31, 2024 are balancing figure between unaudited figures in respect of unaudited nine montlhy period ended 31 Dec 2024 and unaudited published figure for the half yearly ended September 30, 2024.
- 5 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.



(UTSAV MARU) Managing Director DIN NO.: 07752233 Place: Mumbai Date: 14th February 2025





Limited Review Report

Independent Auditor's Review Report on Quarter and Nine Months Financial Results of Haria Apparels Limited for the quarter and Nine months ended on 31st December 2024, pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time

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 Nine months ended 31st December 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.

This preparation of the statement is the responsibility of the Company's Management and approved by the Board of Directors of the company, and have been prepared in accordance with 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of Listing Regulations. The statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the statements 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.

RAKCHAMPS - CHARTERED ACCOUNTANTS

 GF-9 H-Wing Building No. 2 Rock Enclave, Sahyadri NGR, Next to SBI, Hindustan Naka, Charkop Industrial Area, Kandivali West, Mumbai 4000-67 Tel.: +91 22 6127-3996 / +91-99209-52555 / +91-91676-36555
Email: accounts@rakchamps.com / info@rakchamps.com
• Mumbai
• Bengaluru
• Delhi
• Patna
• Indore
• Haridwar
• Mangalore
• Udupi
• Lucknow





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 Rakchamps & Co. LLP Chartered Accountants FRN – 131094W/W100083

Ramanatha Shetty K - Partner Membership No. 218600 UDIN: 25218600BMHGAD4810

Date: 14/02/2025 Place: Mumbai



RAKCHAMPS - CHARTERED ACCOUNTANTS

GF-9 H-Wing Building No. 2 Rock Enclave, Sahyadri NGR, Next to SBI, Hindustan Naka, Charkop Industrial Area, Kandivali West, Mumbai 4000-67 Tel.: +91 22 6127-3996 / +91-99209-52555 / +91-91676-36555 Email: accounts@rakchamps.com / info@rakchamps.com Website: www.rakchamps.com

• Mumbai • Bengaluru • Delhi •Patna • Indore • Haridwar • Mangalore • Udupi • Lucknow