



HARIA APPARELS LTD.

8, SUBHASH ROAD, VILE PARLE (EAST), MUMBAI – 400 057

TEL : 6239 0086 Email : accounts@hariagroup.com

CIN : U18204MH2011PLC212887

REF:- HAL/BSE/2023-24/2191

14th February, 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 December 31st 2023 along with Limited Review Report .

We are enclosing herewith Un-Audited Financial Results for the quarter ended December 31st 2023 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 10.00 p.m. and concluded at 10.30 p.m.

Kindly find the same in order.

Thanking You,

Yours faithfully,

For **HARIA APPARELS LIMITED**

A handwritten signature in black ink, appearing to read "Utsav Maru", written over a horizontal line.

MANAGING DIRECTOR

UTSAV MARU

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, 2023

(RS. IN LACS)

Sr. No.	PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31-Dec-23 (UNAUDITED)	30-Sep-23 (UNAUDITED)	31-Dec-22 (UNAUDITED)	31-Dec-23 (UNAUDITED)	31-Dec-22 (UNAUDITED)	31-Mar-23 (AUDITED)
1	INCOME						
	(a) Revenue from Operations	-	-	-	-	-	-
	(b) Other Income	56.77	69.33	55.06	183.54	161.77	233.15
	Total Income (a + b)	56.77	69.33	55.06	183.54	161.77	233.15
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	12.65	6.30	9.75	24.75	19.82	25.31
	(e) Finance Costs	3.99	11.27	4.63	20.95	12.60	17.87
	(f) Depreciation and Amortisation	4.50	4.56	4.28	13.51	10.96	15.28
	(g) Other Expenditure	15.76	12.61	15.11	44.80	41.74	56.54
	Total Expenditure (a + b + c + d + e + f + g)	36.90	34.73	33.78	104.01	85.12	115.01
3	Profit / (Loss) before Exceptional Items and Extra - Ordinary Items & Tax (1 - 2)	19.87	34.60	21.28	79.53	76.65	118.14
4	Exceptional Items	-	-	-	-	-	-
5	Profit / (Loss) before Extra - Ordinary Items & Tax (3 - 4)	19.87	34.60	21.28	79.53	76.65	118.14
6	Extra-Ordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit / (Loss) before Tax (5 - 6)	19.87	34.60	21.28	79.53	76.65	118.14
8	TAX EXPENSES						
	(a) Current Year Tax	-	-	-	-	-	-
	(b) Earlier Year Tax	-	-	-	-	-	-
	(c) Deferred Tax	-	-	-	-	-	0.76
	Total Tax Expenses (a + b + c)	0.00	0.00	0.00	0.00	0.00	0.76
9	Net Profit / Loss after Tax (7 - 8)	19.87	34.60	21.28	79.53	76.65	117.39
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)	19.87	34.60	21.28	79.53	76.65	117.39
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)	-	-	-	-	-	(1,089.06)
14	Basic and Diluted Earning per Share (Rs.)	0.13	0.23	0.14	0.52	0.50	0.77

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 February, 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 / 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)
- The figures for the quarter ended December 31, 2023 are balancing figure between unaudited figures in respect of unaudited nine monthly period ended 31 Dec 2023 and unaudited published figure for the half yearly ended September 30, 2023.
- 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 2024

LIMITED REVIEW REPORT

Independent Auditor's Review Report on Financial Results of Haria Exports Limited for the quarter and Nine months ended on 31st December, 2023, 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 Exports Limited**

We have reviewed the accompanying statement of unaudited financial results ('Statement') of Haria Exports Limited (the 'Company') for the quarter and nine month ended 31st December, 2023 ('Statement') attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").

The preparation of the statement is the responsibility of the Company's management and have been 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 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing

Obligations and Disclosure Requirements) Regulations, 2015 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**

Handwritten signature in blue ink



**Ramanatha Shetty
Partner
M. NO. 218600**

UDIN: 24218600BKBWFJ9979

PLACE: MUMBAI

DATE: 14th February, 2024.

RAKCHAMPS, Chartered Accountants

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