

## HANMAN FIT LTD

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR HALF YEARLY ENDED 30th SEPTEMBER 2022

Particulars		6 months ended (30-09-2022)	6 months ended (30-09-2021)	Year to date figures for period ended (31-03-22)
A	Date of start of reporting period	01-04-2022	01-04-2021	01-04-2021
B	Date of end of reporting period	30-09-2022	30-09-2021	31-03-2022
C	Whether results are audited or unaudited	Unaudited	Unaudited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone	Standalone
1	Revenue From Operations	RS.	RS.	RS.
	Revenue from operations	-	-	-
	Other income	-	-	-
	<b>Total Revenue</b>	<b>0.000</b>	<b>842373.000</b>	<b>992631.000</b>
2	Expenses		<b>842373.000</b>	<b>992631.000</b>
(a)	Cost of materials consumed	-	-	-
(b)	Purchases of stock-in-trade	-	1870199.0000	1870199.000
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-1070199.0000	-910199.000
(d)	Employee benefit expense	-	290000.0000	317270.000
(e)	Finance costs	1178.000	893.0000	2118.000
(f)	Depreciation and amortisation expense	1109690.000	1287326.0000	2589035.000
(g)	Other Expenses	<b>1110868.000</b>	<b>2378219.000</b>	<b>3868423.000</b>
1	Others	181200.000	1429590.000	2011078.000
	<b>Total other expenses</b>	<b>181200.000</b>	<b>1429590.000</b>	<b>2011078.000</b>
	<b>Total expenses</b>	<b>1292068.000</b>	<b>3807809.000</b>	<b>5879501.000</b>
3	<b>Profit before exceptional and extraordinary items and tax</b>	<b>-1292068.000</b>	<b>-2965436.000</b>	<b>-4886870.000</b>
4	Exceptional items	-	-	-
5	<b>Profit before extraordinary items and tax</b>	<b>-1292068.000</b>	<b>-2965436.000</b>	<b>-4886870.000</b>
6	Extraordinary items	-	-	-
7	<b>Profit before tax</b>	<b>-1292068.000</b>	<b>-2965436.000</b>	<b>-4886870.000</b>
8	Tax Expense			
	Current tax	-	-	-
	Deferred tax	-	-	-
	<b>Total tax expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>
9	<b>Net Profit Loss for the period from continuing operations</b>	<b>-1292068.000</b>	<b>-2965436.000</b>	<b>-4886870.000</b>
10	Profit (loss) from discontinuing operations before tax	-	-	-
11	Tax expense of discontinuing operations	-	-	-
12	<b>Net profit (loss) from discontinuing operation after tax</b>	<b>-</b>	<b>-</b>	<b>-</b>
13	<b>Profit (loss) for period before minority interest</b>	<b>-1292068.000</b>	<b>-2965436.000</b>	<b>-4886870.000</b>
14	Share of profit (loss) of associates	-	-	-
15	Profit (loss) of minority interest	-	-	-
16	<b>Net profit (Loss) for the period</b>	<b>-1292068.000</b>	<b>-2965436.000</b>	<b>-4886870.000</b>
17	Details of equity share capital			
	Paid-up equity share capital	105000000.000	105000000.000	105000000.000
	Face value of equity share capital	10.000	10.000	10.000
18	Details of debt securities			
	Paid-up debt capital	-	-	-
	Face value of debt securities	-	-	-
19	Reserves excluding revaluation reserve	-	-	-
20	Debt redemption reserve	-	-	-
21	Earnings per equity share			
	Basic earnings (loss) per share from continuing and discontinued operations	-0.01	-0.03	-0.05
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.01	-0.03	-0.05

For Hanman Fit Ltd

*(Signature)*  
AKSHAT GUPTA  
MANAGING DIRECTOR  
DIN NO:- (02265121)

DATE :- 15/11/2022  
PLACE :- MUMBAI



For JAIN ANIL & ASSOCIATES  
CHARTERED ACCOUNTANTS

*(Signature)*  
PROPRIETOR

## HANMAN FIT LTD

## STATEMENT OF ASSETS AND LIABILITIES

Particulars	Previous year ended	
	(30-09-2022)	(31-03-2022)
Date of start of reporting period	01-04-2022	01-04-2021
Date of end of reporting period	30-09-2022	31-03-2022
Whether results are audited or unaudited	Unaudited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
<b>Equity and liabilities</b>		
1 <b>Shareholders' funds</b>		
Share capital	RS.	RS.
Reserves and surplus	105000000.000	105000000.000
Money received against share warrants	-86579454.00	-85287387.000
<b>Total shareholders' funds</b>	<b>18420546.000</b>	<b>19712613.000</b>
2 Share application money pending allotment	-	-
3 Deferred government grants	-	-
4 Minority interest	-	-
5 <b>Non-current liabilities</b>		
Long-term borrowings	-	-
Deferred tax liabilities (net)	4642389.000	4642389.000
Foreign currency monetary item translation difference liability account	-	-
Other long-term liabilities	11983000.000	12383000.000
Long-term provisions	-	-
<b>Total non-current liabilities</b>	<b>16625389.000</b>	<b>17025389.000</b>
6 <b>Current liabilities</b>		
Short term borrowings	-	-
Trade Payables	-	-
(A) Total outstanding dues of micro enterprises and small enterprises	-	-
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	10667237.000	10557778.000
Other current liabilities	1187758.000	1197002.000
Short term provisions	77978.000	77978.000
<b>Total current liabilities</b>	<b>11932973.000</b>	<b>11832758.000</b>
<b>Total equity and liabilities</b>	<b>46978908.000</b>	<b>48570760.000</b>
<b>Assets</b>		
1 <b>Non-current assets</b>		
(i) <b>Fixed assets</b>		
Tangible assets	18197755.000	19307445.000
Producing properties	-	-
Intangible assets	10149107.000	10149107.000
Preproducing properties	-	-
Tangible assets capital work-in-progress	-	-
Intangible assets under development or work-in-progress	-	-
<b>Total fixed assets</b>	<b>28346862.000</b>	<b>29456552.000</b>
(ii) Non-current investments	-	-
(v) Deferred tax assets (net)	-	-
(vi) Foreign currency monetary item translation difference asset account	-	-
(vii) Long-term loans and advances	-	-
(viii) Other non-current assets	-	-
<b>Total non-current assets</b>	<b>0.000</b>	<b>0.000</b>
2 <b>Current assets</b>		
Current investments	220000.000	220000.000
Inventories	910199.000	910199.000
Trade receivables	-	-
Cash and cash equivalents	99508.000	177508.000
Bank balance other than cash and cash equivalents	74748.000	-291090.000
Short-term loans and advances	-	-
Other current assets	17327591.000	18097591.000
<b>Total current assets</b>	<b>18632046.000</b>	<b>19114208.000</b>
<b>Total assets</b>	<b>46978908.000</b>	<b>48570760.000</b>

For Hanman Fit Ltd

AKSHAT GUPTA  
MANAGING DIRECTOR  
DIN NO:- (02265121)

DATE :- 15/11/2022  
PLACE :- MUMBAI



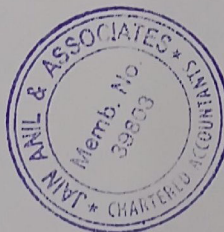
For JAIN ANIL & ASSOCIATES  
CHARTERED ACCOUNTANTS  
Anil J  
PROPRIETOR

Hanman Fit Ltd  
Formally Know As Powerhouse Gym & Wellness Limited

CASH FLOW STATEMENT FOR THE YEAR ENDED 30th September, 2022

DESCRIPTION	As at 30th September 2022	As at 31st March 2022
<b>Cash Flow from operating Activities</b>	RUPEES	RUPEES
Net Profit before tax and extraordinary items		
Adjusted for :	(12,92,068)	(48,86,870)
Depreciation and Amortisation		
Interest Expenses	11,09,690	25,89,035
	1,178	2,118
<b>Operating Profit before Working Capital Changes</b>	(1,81,200)	(22,95,717)
Adjusted for :		
(Increase) / Decrease in Inventories	-	9,60,000
(Increase) / Decrease in Other Current Liab	-	-
(Increase) / Decrease in Loans & Advances	-	-
(Increase) / Decrease in Other Current Assets	7,70,000	13,96,742
Increase / (Decrease) in Trade Payable	1,00,216	(39,95,159)
<b>Cash Generated from Operations</b>	6,89,016	(39,34,134)
Taxes Paid		
<b>Net Cash from Operating Activities</b>	6,89,016	(39,34,134)
<b>Cash Flow from Investing Activities</b>		
Purchase / sale of Fixed Assets	-	25,37,277
Purchases of Fixed Deposits	-	-
Purchases of Gold & Jewellery	-	-
<b>Net Cash from Investing Activities</b>	-	25,37,277
<b>Cash Flow from Financing Activities</b>		
Issue of Bonus Share Capital	-	-
Issue of Ordinary Share Capital	-	-
Proceeds / (Repayment) from Long Term Borrowings	(4,00,000)	7,32,000
Interest Expenses	(1,178)	(2,118)
<b>Net cash from Financing Activities</b>	(4,01,178)	7,29,882
Net Increase / (Decrease) in Cash and Cash Equivalents	2,87,838	(6,66,975)
Cash and Cash Equivalents as at the beginning	(1,13,582)	5,53,393
Cash and Cash Equivalents as at the end of the year	1,74,256	(1,13,582)

*[Handwritten Signature]*



FOR JAIN ANIL & ASSOCIATES  
CHARTERED ACCOUNTANTS

*[Handwritten Signature]*  
PROPRIETOR

**Jain Anil & Associates**  
Chartered Accountants

1603, Gaurav Height, Mahavir Nagar,  
Kandivali(West), Mumbai – 400067.  
Tel No.-29671839

### Limited Review Report

To,

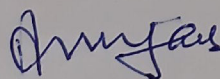
Board of Directors of Hanman Fit Ltd

We have reviewed the accompanying statement of unaudited financial results of " Hanman Fit Ltd " for the Six Months ended from 01/04/2022 to 30/09/2022. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 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 Issuer's 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 SEBI(Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

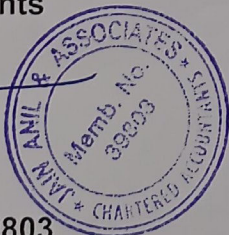
For Jain Anil & Associates.  
Chartered Accountants



(Anil Jain)  
Proprietor

Membership No. 039803

Date: 15/11/2022



UDIN: 22039803 B DDCQG 7141

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

---

To,  
Listing Manager,  
BSE Limited,  
Phiroze Jheejheebhoy Towers,  
Dalal Street,  
Mumbai 400001

Date: 15/11/2022

**Scrip Code: 538731**

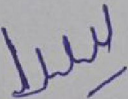
Dear Sir,

**Sub: Unmodified Opinion on Auditors Report.**

Dear Sir,

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.

**On behalf of Hanman Fit Limited**



**Mr. Akshat Gupta**  
**Managing Director**  
**DIN: 02265121**

