

**HANMAN FIT LIMITED**

(Formerly Known as POWERHOUSE GYM & WELLNESS LIMITED)  
702 CONCORD CHS LTD.,JVPD SCHEME PLOT NO.1,N.S.ROAD VILE PARLE [W]  
MUMBAI,MH 400056 IN  
CIN: L85190MH2013PLC240311, Website: www.hanman.fit,  
Email Id:hanmancs27@gmail.com

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Date: 09.11.2023

To,  
**BSE Limited,**  
The Manager - CRD  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400001.

Dear Sir,

**Scrip Code: 538731**

**Subject: Financial Statement as on 30<sup>th</sup> September, 2023.**

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), please find attached herewith the Half Yearly Financial Statements along with the Limited Review Report for your reference.

This is for your information and records.

Thanking you,

Yours faithfully,

**On behalf of Hanman Fit Limited**



**Mr. Divesh Shantaram Koli**  
Director



**Jain Anil & Associates**  
**Chartered Accountants**

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

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**Limited Review Report**

To,  
Board of Directors of **Hanman Fit Ltd**

We have reviewed the accompanying statement of Audited Financial Results of " Hanman Fit Ltd " for the Year ended from 01/04/2023 to 30/09/2023.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  
GANPATLAL  
JAIN

Digitally signed by  
ANIL GANPATLAL JAIN  
Date: 2023.11.09  
13:09:07 +05'30'

**(Anil Jain)**  
**Proprietor**  
**Membership No. 039803**  
**Date: 09/11/2023**

HANMAN FIT LTD

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR HALF YEARLY ENDED 30th SEPTEMBER 2023

Particulars		6 months ended (30-09-2023)	6 months ended (30-09-2022)	Year to date figures for period ended (31-03-23)
A	Date of start of reporting period	01-04-2023	01-04-2022	01-04-2022
B	Date of end of reporting period	30-09-2023	30-09-2022	31-03-2023
C	Whether results are audited or unaudited	Unaudited	Unaudited	Audited
D	Nature of report (standalone or consolidated)	Standalone	Standalone	Standalone
		RS.	RS.	RS.
1	<b>Revenue From Operations</b>			
	Revenue from operations			3818830.000
	Other income			
	<b>Total Revenue</b>	<b>0.000</b>	<b>0.000</b>	<b>3818830.000</b>
2	<b>Expenses</b>			
	Cost of materials consumed			0.000
	Change in stock in trade			
	Change in inventories of finished goods, work in progress and stock in trade			757492.000
	Employee benefit expense			
	Finance costs	158.000	1178.0000	3031.000
	Depreciation and amortisation expense	956748.000	1109690.0000	2231773.000
	<b>Other Expenses</b>	<b>956906.000</b>	<b>1110868.000</b>	<b>2992301.000</b>
	Others	143087.000	181200.000	2275897.000
	<b>Total other expenses</b>	<b>143087.000</b>	<b>181200.000</b>	<b>2275897.000</b>
	<b>Total expenses</b>	<b>1099993.000</b>	<b>1292068.000</b>	<b>5268198.000</b>
3	<b>Profit before exceptional and extraordinary items and tax</b>	<b>-1099993.000</b>	<b>-1292068.000</b>	<b>-1449368.000</b>
4	Exceptional items	765,508.00	-	-
5	<b>Profit before extraordinary items and tax</b>	<b>-1865501.000</b>	<b>-1292068.000</b>	<b>-1449368.000</b>
6	Extraordinary items	-	-	-
7	<b>Profit before tax</b>	<b>-1865501.000</b>	<b>-1292068.000</b>	<b>-1449368.000</b>
8	<b>Tax Expense</b>			
	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>-1865501.000</b>	<b>-1292068.000</b>	<b>-1449368.000</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>-1865501.000</b>	<b>-1292068.000</b>	<b>-1449368.000</b>
14	Share of profit (loss) of associates			
15	Profit (loss) of minority interest			
16	<b>Net profit (Loss) for the period</b>	<b>-1865501.000</b>	<b>-1292068.000</b>	<b>-1449368.000</b>
17	<b>Details of equity share capital</b>			
	Paid-up equity share capital	105000000.000	105000000.000	105000000.000
	Face value of equity share capital	10.000	10.000	10.000
18	<b>Details of debt securities</b>			
	Paid-up debt capital			
	Face value of debt securities			
19	Reserves excluding revaluation reserve			
20	Debenture redemption reserve			
21	<b>Earnings per equity share</b>			
	Basic earnings (loss) per share from continuing and discontinued operations	-0.18	-0.12	-0.14
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.18	-0.12	-0.14

For Hanman Fit Ltd

  
DIVESH SHANTARAM KOLI  
DIRECTOR  
DIN NO: (06620462)

DATE :- 09.11.2023  
PLACE :- MUMBAI



For Jain Anil & Associates,  
Chartered Accountants  
Firm Registration Number: 115987W

  
PROPRIETOR  


UDIN :- 23039803BCTLPL8682

# HANMAN FIT LTD

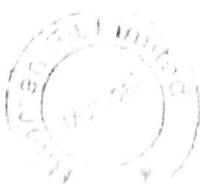
## STATEMENT OF ASSETS AND LIABILITIES

Particulars		Previous year ended (30-09-2023)	Previous year ended (31-03-2023)
Date of start of reporting period		01-04-2023	01-04-2022
Date of end of reporting period		30-09-2023	31-03-2023
Whether results are audited or unaudited		Unaudited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
		RS.	RS.
<b>Equity and liabilities</b>			
1	<b>Shareholders' funds</b>		
	Share capital	105000000.000	105000000.000
	Reserves and surplus	88602256.00	-86736755.000
	Money received against share warrants		
	<b>Total shareholders' funds</b>	<b>16397744.000</b>	<b>18263245.000</b>
2	Share application money pending allotment		
3	Deferred government grants		
4	Minority interest		
5	<b>Non-current liabilities</b>		
	Long-term borrowings	4642389.000	4642389.000
	Deferred tax liabilities (net)		
	Foreign currency monetary item translation difference liability account		
	Other long-term liabilities	11611000.000	10033000.000
	Long-term provisions		
	<b>Total non-current liabilities</b>	<b>16253389.000</b>	<b>14675389.000</b>
6	<b>Current liabilities</b>		
	Short-term borrowings		
	<b>Trade Payables</b>		
	(A) Total outstanding dues of micro enterprises and small enterprises	-	-
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	7429611.000	7409154.000
	Other current liabilities	-3068.000	22374.000
	Short-term provisions	77978.000	77978.000
	<b>Total current liabilities</b>	<b>7504521.000</b>	<b>7509506.000</b>
	<b>Total equity and liabilities</b>	<b>40155654.000</b>	<b>40448140.000</b>
<b>Assets</b>			
1	<b>Non-current assets</b>		
(i)	<b>Fixed assets</b>		
	Tangible assets	13048627.000	14005375.000
	Producing properties		
	Intangible assets		
	Preproducing properties	8119286.000	8119286.000
	Tangible assets capital work-in-progress		
	Intangible assets under development or work-in-progress		
	<b>Total fixed assets</b>	<b>21167913.000</b>	<b>22124661.000</b>
(ii)	Non-current investments		
(iii)	Deferred tax assets (net)	1,857,460.00	1,857,460.00
(iv)	Foreign currency monetary item translation difference asset account		
(v)	Long-term loans and advances		
(vi)	Other non-current assets		
	<b>Total non-current assets</b>	<b>1857460.000</b>	<b>1857460.000</b>
2	<b>Current assets</b>		
	Current investments		
	Inventories	220000.000	220000.000
	Trade receivables	1365539.000	1365539.000
	Cash and cash equivalents		
	Bank balance other than cash and cash equivalents	127146.000	127146.000
	Short-term loans and advances	89732.000	89732.000
	Other current assets		
	<b>Total current assets</b>	<b>15327864.000</b>	<b>15327864.000</b>
	<b>Total assets</b>	<b>17130281.000</b>	<b>16466019.000</b>
		<b>40155654.000</b>	<b>40448140.000</b>

For Hanman Fit Ltd.

*Divesh Shantaram Koli*  
DIVESH SHANTARAM KOLI  
DIRECTOR  
DIN NO :- 06620482

DATE :- 09.11.2023  
PLACE :- MUMBAI



For Jain Anil & Associates.  
Chartered Accountants  
Firm Registration Number: 115987W

*Animesh*  
PROPRIETOR  
JAIN ANIL & ASSOCIATES  
MUMBAI  
Mem. No. 30203

UDIN :- 23039803BUTLP28682

**Hanman Fit Ltd**

**CASH FLOW STATEMENT FOR THE YEAR ENDED 30th September, 2023**

(Rs.)

DESCRIPTION	As at 30th September, 2023	As at 31st March 2023
	RUPEES	RUPEES
<b>Cash Flow from operating Activities</b>		
Net Profit before tax and extraordinary items	(1,865,501)	(1,449,368)
Adjusted for :		
Depreciation and Amortisation	956,748	2,231,778
Interest Expenses	-	3,031
<b>Operating Profit before Working Capital Changes</b>	<b>(908,753)</b>	<b>785,441</b>
Adjusted for :		
(Increase) / Decrease in Inventories	-	(455,340)
(Increase) / Decrease in Sundry Creditors	20,457	-
(Increase) / Decrease in Loans & Advances	-	-
(Increase) / Decrease in Other Current Assets	-	2,769,727
Increase / (Decrease) in Current Liabilities	(25,442)	(4,323,252)
<b>Cash Generated from Operations</b>	<b>(913,738)</b>	<b>(1,223,424)</b>
Taxes Paid	-	-
<b>Net Cash from Operating Activities</b>	<b>(913,738)</b>	<b>(1,223,424)</b>
<b>Cash Flow from Investing Activities</b>		
Purchase / Sale of Fixed Assets	-	2,029,821
Purchases of Fixed Deposits	-	-
Purchase / Sale of Gold & Jewellery	-	1,212,832
<b>Net Cash from Investing Activities</b>	<b>-</b>	<b>3,242,653</b>
<b>Cash Flow from Financing Activities</b>		
Issue of Bonus Share Capital	-	-
Issue of Ordinary Share Capital	-	-
Proceeds / (Repayment) from Long Term Borrowings	1,578,000	(2,350,000)
Interest Expenses	-	(3,031)
<b>Net cash from Financing Activities</b>	<b>1,578,000</b>	<b>(2,353,031)</b>
<b>Net Increase / (Decrease) in Cash and Cash Equivalents</b>	<b>664,262</b>	<b>(333,802)</b>
Cash and Cash Equivalents as at the beginning	(447,384)	(113,582)
Cash and Cash Equivalents as at the end of the year	216,878	(447,384)



**For Jain Anil & Associates.**  
**Chartered Accountants**  
**Firm Registration Number: 115987W**

Handwritten signature of the proprietor and a circular stamp of Jain Anil & Associates, Chartered Accountants, Firm Registration Number: 115987W.

PROPRIETOR