

HARIA EXPORTS LIMITED

REGD. OFFICE : HARIA CENTRE, 8 SUBHASH ROAD, VILE PARLE (EAST),
MUMBAI – 400 057. INDIA.

TEL : 6154 6154, FAX : 6154 6155.

Email : accounts@hariagroup.com

CIN NO : L51900MH1970PLC014758

Date : 21st June, 2021

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

Respected Sir,

Sub: Outcome of Board Meeting and Submission of Audited Financial Results for the year ended March, 31st 2021.

Dear Sir / Madam,

With reference to the captioned subject and pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform that at the meeting of the Board of Directors of the Company held on Monday, 21st June, 2021 and concluded at Haria Centre, "A" Wing, 4th Floor, 8 Subhash Road, Vile Parle (East), Mumbai – 400 057, the Board of Directors inter alia :

1. Approved the Audited Financial Results for quarter and year ended 31st March, 2021.

Accordingly, we enclose herewith the following documents for the quarter and year ended 31st March, 2021 :

- a. Audited Financial Results of the Company.
- b. Auditors Reports issued by the Statutory Auditors on the Financial Results of the Company.
- c. Statement of Asset and Liabilities as on 31st March, 2021.
- d. Declaration on the unmodified opinion in the Auditor's Report on Financial Results of the Company.

You are requested to kindly take note of the same.

Thanking You,

Yours faithfully,

For HARIA EXPORTS LIMITED


DIRECTOR
Encl: a/a

HARIA EXPORTS LIMITED
Regd. Office : Haria Centre, 8, Subhash Road,
Vile Parle (East), Mumbai - 400 057.

AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST MARCH, 2021

(RS. IN LACS)

Sr. No.	PARTICULARS	QUARTER ENDED			YEAR ENDED	
		31-Mar-21 (AUDITED)	31-Dec-20 (UNAUDITED)	31-Mar-20 (AUDITED)	31-Mar-21 (AUDITED)	31-Mar-20 (AUDITED)
1	INCOME					
	(a) Revenue from Operations	0.00	0.00	0.00	0.00	0.15
	(b) Other Income	54.02	22.71	22.71	120.43	41.54
	Total Income (a + b)	54.02	22.71	22.71	120.43	41.69
2	EXPENDITURE					
	(a) Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00
	(b) Purchase of traded Goods	0.00	0.00	0.00	0.00	0.02
	(c) Change in inventories of Finished Goods, Work in Progress and Stock in Trade	0.00	0.00	0.00	0.00	0.00
	(d) Employee benefits Expenses	0.60	0.00	0.60	1.20	2.40
	(e) Finance Costs	0.00	0.60	0.00	0.00	0.00
	(f) Depreciation and Amortisation	0.00	0.00	0.00	0.00	0.00
	(g) Other Expenditure	2.45	1.27	1.27	10.17	10.99
	Total Expenditure (a + b + c + d + e + f + g)	3.05	1.87	1.87	11.37	13.41
3	Profit / (Loss) before Exceptional Items and Extra - Ordinary Items & Tax (1 - 2)	50.97	20.84	20.84	109.06	28.28
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00
5	Profit / (Loss) before Extra - Ordinary Items & Tax (3 - 4)	50.97	20.84	20.84	109.06	28.28
6	Extra-Ordinary Items	0.00	0.00	0.00	0.00	0.00
7	Profit / (Loss) before Tax (5 - 6)	50.97	20.84	20.84	109.06	28.28
8	TAX EXPENSES					
	(a) Current Year Tax	1.89	0.00	0.00	1.89	0.00
	(b) Earlier Year Tax	0.00	0.00	0.00	0.00	0.00
	(c) Deferred Tax	0.00	0.00	0.00	0.00	0.00
	Total Tax Expenses (a + b + c)	1.89	0.00	0.00	1.89	0.00
9	Net Profit / Loss after Tax (7 - 8)	49.08	20.84	20.84	107.17	28.28
10	Other Comprehensive Income					
	Items that will not be reclassified subsequently to Profit or Loss	0.00	0.00	0.00	0.00	0.00
	Income tax relating to items that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00
	Items that will be reclassified subsequently to Profit or Loss	0.00	0.00	0.00	0.00	0.00
	Income tax relating to items that will be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00
	Other Comprehensive Income, Net of Tax	0.00	0.00	0.00	0.00	0.00
11	Total Comprehensive Income for the period (9+10)	49.08	20.84	20.84	107.17	28.28
12	Paid-up Equity Share Capital (Face Value Rs.10/- each)	1155.00	1155.00	1155.00	1155.00	1155.00
13	Reserves excluding revaluation reserves (as per Balance Sheet of previous accounting year) To be given in column (3)	-	-	-	59.62	87.91
14	Basic and Diluted Earning per Share (Rs.)	0.42	0.18	0.18	0.93	0.24



HARIA EXPORTS LIMITED
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH 2021

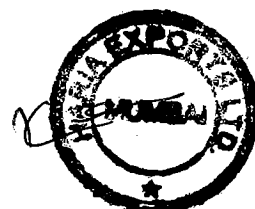
(RS.IN LACS)

Sr. No.	PARTICULARS	ACCOUNTING YEAR ENDED 31-Mar-21 (AUDITED)	ACCOUNTING YEAR ENDED 31-Mar-20 (AUDITED)
I.	<u>ASSETS</u>		
1	NON-CURRENT ASSETS		
	- Financial Assets		
	(i) Loans & Advances	341.66	1,171.89
	- Non-Current Tax Assets	44.95	44.88
	Sub-Total - (A)	386.61	1,216.77
2	CURRENT ASSETS		
	- Financial Assets		
	(i) Loans & Advances	947.79	0.00
	(ii) Trade Receivables	-	0.02
	(iii) Cash and Cash Equivalent	15.59	15.51
	(iv) Bank Balance other than (iii) above	0.51	0.49
	- Other Current Assets	3.39	15.77
	Sub-Total - (B)	967.28	31.80
	TOTAL (A+B)	1,353.89	1,248.56
II	<u>EQUITY AND LIABILITIES</u>		
3	SHAREHOLDERS' FUND		
	- Equity Share Capital	1,155.00	1,155.00
	- Other Equity	195.08	87.91
	Sub-Total - (C)	1,350.08	1,242.91
4	CURRENT LIABILITIES		
	- Financial Liabilities		
	(i) Borrowings	1.50	1.00
	(ii) Trade Payables		
	- Dues to Micro & Small Enterprises	0.00	0.00
	- Dues to Others	1.80	2.17
	(iii) Other Financial Liabilities	0.20	2.40
	- Other Current Liabilities	0.31	0.09
	Sub-Total - (D)	3.81	5.66
	TOTAL (C+D)	1,353.89	1,248.56

HARIA EXPORTS LIMITED
STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31ST, 2021

(RS.IN LACS)

Sr. No.	PARTICULARS	ACCOUNTING YEAR ENDED 31-Mar-21 (AUDITED)	ACCOUNTING YEAR ENDED 31-Mar-20 (AUDITED)
I.	<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
	Net Profit / (Loss) Before Tax	109.06	28.29
	Add / (Less):- Adjustments for Non-Cash / Non-Operating Items:		
	Finance Income	-120.23	-41.54
	Operating Profit Before Changes in Working Capital	-11.17	-13.25
	Adjustment for Changes in Working Capital		
	(Increase) / Decrease in Trade Receivables	0.02	0.02
	(Increase) / Decrease in Other Current Assets	12.38	5.79
	Increase / (Decrease) in Trade Payables	-0.37	1.11
	Increase / (Decrease) in Other Current Liabilities	-1.98	-0.01
	Net Change in Working Capital	10.05	6.91
	Cash Generated from Operations	-1.11	-6.35
	Less: Taxes Paid (Net of refund received)	-1.96	-1.48
	Net cash flow from/(used in) operating activity	-3.07	-7.83
II.	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
	Other Financial Liabilities	0.00	1.20
	Financial Assets - Loans Repaid	7.90	0.00
	Financial Assets - Loans Given	-5.25	-34.41
	Finance Income	0.00	41.54
	Net cash flow from/(used in) investing activity	2.65	8.33
III.	<u>CASH FLOW FROM FINANCING ACTIVITY</u>		
	Receipt of Borrowings	0.50	0.00
	Net cash flow from/(used in) in financing activity	0.50	0.00
	Net increase/ (decrease) in cash and cash equivalents (I+II+III)	0.08	0.49
	Cash and Cash equivalents at the beginning of the year	15.51	15.01
	Cash and Cash equivalents at the end of the year	15.59	15.51



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 21st June, 2021. The above results have been subjected to audit 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 Previous periods figure have been regrouped, rearranged, reclassified wherever necessary to correspond with those of the current period.

4 Figures of the current quarter (i.e. three months ended 31st March, 2021) and the corresponding quarter (i.e. three months ended 31st March, 2020) are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter of the respective financial year, which have been subjected to limited review

5 The above is an extract of the detailed format of quarterly / Twelve 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 Twelve 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)

By Order of the Board
FOR HARIA EXPORT

(Kantilal Haria)
Director
DIN NO.: 00581300



Place: Mumbai

Date: 21st June, 2021

KANAK RATHOD & CO.
CHARTERED ACCOUNTANTS

K. B. RATHOD B.COM , F.C.A.

Flat No. 203, New Swapnalok C.H.S. Ltd.,
Natakwala Lane, S.V. Rd., Borivali (West),
Mumbai : 400 092.
Tele: 28613109 Mob: 9869243109.
E-mail: kanakrathod_co@rediffmail.com
Website: www.kanakrathodco.icai.org.in

Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors of
Haria Exports Limited

Report on the audit of the Financial Results

Opinion

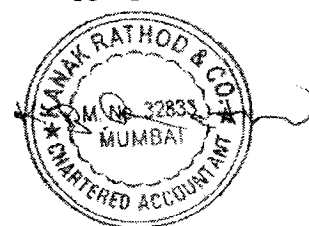
We have audited the accompanying statement of quarterly and year to date financial results of **Haria Exports Limited** (the 'Company') for the quarter ended 31st March, 2021 and for year ended 31st March, 2021, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended 31st March, 2021 and for the year ended 31st March, 2021.

Basis for Opinion

We conducted our audit of financial results in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial results.



Management's Responsibilities for the Financial Results

These quarterly financial results as well as the year to date financial results have been prepared on the basis of interim financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of these financial results that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, 'Interim Financial Reporting' 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 the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

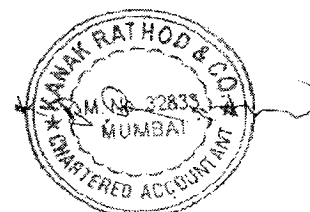
The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Result

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As a part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- i. Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Board of Directors.
- iv. Conclude on the appropriateness of Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- v. Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards

Other Matters

Due to complete lockdown, imposed by the government, to restrict the spread of COVID 19, the audit finalisation process, for the year under report, was carried out from remote locations i.e. other than the office of the Company, based on the data/details made available and based on financial information/ records remitted by the management through digital medium. Our report is not modified in respect of this matter.

The Statement includes the results for the Quarter ended 31st March, 2021 being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2021 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

**FOR KANAK RATHOD & CO.
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO: 104700W**

K.B. Rathod



**KANAK RATHOD
PROPRIETOR
M. NO: 032833**

UDIN : 21032833AAAAAY6066

**PLACE: MUMBAI
DATE: 21st JUNE, 2021**

HARIA EXPORTS LIMITED

REGD. OFFICE : HARIA CENTRE, 8 SUBHASH ROAD, VILE PARLE (EAST),
MUMBAI – 400 057. INDIA.

TEL : 6154 6154, FAX : 6154 6155.

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CIN NO : L51900MH1970PLC014758

Date : 21st June, 2021

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

Respected Sir,

Sub: Declaration regarding Audit report with unmodified opinion with respect to Annual Audited Financial Results for the Financial Year ended March, 31st 2021.

Dear Sir / Madam,

Pursuant to Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, and SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016, it is hereby declared and confirmed that Auditors' Report obtained from M/s Kanak Rathod & Co., Chartered Accountants on Annual Audited Financial Results of the Company for the financial year ended 31st March, 2021 has an unmodified opinion.

Kindly take the above information on record.

Thanking You,

Yours faithfully,

For HARIA EXPORTS LIMITED

