

HARIA APPARELS LTD.

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

TEL : 6239 0086

Email : accounts@hariagroup.com

CIN : L18204MH2011PLC212887

REF:- HAL/BSE/2021-22/1800

November 12th 2021

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 September 30th 2021 along with Limited Review Report .

We are enclosing herewith Un-Audited Financial Results for the quarter ended September 30th, 2021 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 and the same are being submitted herewith within thirty minutes from the conclusion of the Board Meeting.

Kindly find the same in order.

Thanking You,

Yours faithfully,

For **HARIA APPARELS LIMITED**



DIRECTOR

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 ENDED 30TH SEPTEMBER, 2021

(RS. IN LACS)

Sr. No.	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		
		30-Sep-21 (UNAUDITED)	30-Jun-21 (UNAUDITED)	30-Sep-20 (UNAUDITED)	30-Sep-21 (UNAUDITED)	30-Sep-20 (UNAUDITED)	31-Mar-21 (AUDITED)
1	<u>INCOME</u>						
	(a) Revenue from Operations	52.01	0.00	0.00	52.01	0.00	0.00
	(b) Other Income	17.28	46.38	25.11	63.66	26.16	46.12
	Total Income (a + b)	69.29	46.38	25.11	115.67	26.16	46.12
2	<u>EXPENDITURE</u>						
	(a) Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchase of traded Goods	45.89	0.00	0.00	45.89	0.00	0.00
	(c) Change in inventories of Finished Goods, Work in Progress and Stock in Trade	101.74	0.00	0.00	101.74	0.00	0.00
	(d) Employee benefits Expenses	6.03	6.68	4.30	12.71	7.11	21.53
	(e) Finance Costs	7.28	6.27	19.53	13.55	20.22	42.98
	(f) Depreciation and Amortisation	6.60	6.61	5.44	13.21	10.87	21.74
	(g) Other Expenditure	18.61	30.59	63.01	49.20	69.81	98.95
	Total Expenditure (a + b + c + d + e + f + g)	186.15	50.15	92.28	236.30	108.01	185.20
3	Profit / (Loss) before Exceptional Items and Extra - Ordinary Items & Tax (1 - 2)	(116.86)	(3.77)	(67.17)	(120.63)	(81.85)	(139.08)
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit / (Loss) before Extra - Ordinary Items & Tax (3 - 4)	(116.86)	(3.77)	(67.17)	(120.63)	(81.85)	(139.08)
6	Extra-Ordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit / (Loss) before Tax (5 - 6)	(116.86)	(3.77)	(67.17)	(120.63)	(81.85)	(139.08)
8	<u>TAX EXPENSES</u>						
	(a) Current Year Tax	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Earlier Year Tax	0.00	0.00	0.00	0.00	0.00	124.72
	(c) Deferred Tax	0.00	0.00	0.00	0.00	0.00	(7.96)
	Total Tax Expenses (a + b + c)	0.00	0.00	0.00	0.00	0.00	116.76
9	Net Profit / Loss after Tax (7 - 8)	(116.86)	(3.77)	(67.17)	(120.63)	(81.85)	(255.84)
10	<u>Other Comprehensive Income</u>						
	Items that will not be reclassified subsequently to Profit or Loss	0.00	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	0.00
	Items that will be reclassified subsequently to Profit or Loss	0.00	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	0.00
	Other Comprehensive Income, Net of Tax	0.00	0.00	0.00	0.00	0.00	0.00
11	Total Comprehensive Income for the period (9+10)	(116.86)	(3.77)	(67.17)	(120.63)	(81.85)	(255.84)
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)	-	-	-	-	-	(1,246.77)
14	Basic and Diluted Earning per Share (Rs.)	(0.76)	(0.02)	(0.44)	(0.79)	(0.54)	(1.67)



HARIA APPARELS LIMITED
UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2021
(RS. IN LACS)

Sr. No.	PARTICULARS	ACCOUNTING YEAR ENDED 30-Sep-21	ACCOUNTING YEAR ENDED 31-Mar-21
		(UNAUDITED)	(AUDITED)
I.	<u>ASSETS</u>		
1	NON-CURRENT ASSETS		
	- Property, Plant & Equipment	172.41	176.16
	- Financial Assets		
	(i) Investments	0.69	0.69
	(ii) Other Financial Assets	15.19	9.19
	- Deferred Tax Assets (Net)	388.63	388.63
	- Non-Current Tax Assets	7.04	14.67
	- Other Non-Current Assets	27.94	274.70
	Sub-Total - (A)	611.90	864.04
2	CURRENT ASSETS		
	- Inventories	45.89	147.62
	- Financial Assets		
	(i) Loans & Advances	31.05	30.75
	(ii) Trade Receivables	1.36	45.16
	(iii) Cash and Cash Equivalent	4.26	13.06
	- Other Current Assets	8.30	4.43
	Sub-Total - (B)	90.86	241.02
	TOTAL (A+B)	702.76	1,105.06
II	<u>EQUITY AND LIABILITIES</u>		
3	SHAREHOLDERS' FUND		
	- Equity Share Capital	1,528.98	1,528.98
	- Other Equity	(1,367.40)	(1,246.77)
	Sub-Total - (C)	161.58	282.21
4	NON-CURRENT LIABILITIES		
	- Financial Liabilities		
	(i) Borrowings	119.18	220.11
	(ii) Other Financial Liabilities	25.91	16.04
	- Provisions		
	- Deferred Tax Liabilities		
	Sub-Total - (D)	145.09	236.15
5	CURRENT LIABILITIES		
	- Financial Liabilities		
	(i) Borrowings	22.85	220.72
	(ii) Trade Payables		
	- Dues to Micro & Small Enterprises	0.00	0.00
	- Dues to Others	261.78	299.80
	(iii) Other Financial Liabilities	88.16	46.89
	- Other Current Liabilities	23.30	19.29
	Sub-Total - (E)	396.09	586.70
	TOTAL (C+D+E)	702.76	1,105.06



HARIA APPARELS LIMITED
UNAUDITED STATEMENT OF CASH FLOW FOR THE PERIOD ENDED SEPTEMBER 30TH, 2021

(RS. IN LACS)

Sr. No.	PARTICULARS	HALF YEAR ENDED 30-Sep-21	HALF YEAR ENDED 30-Sep-20
		(UNAUDITED)	(UNAUDITED)
I.	<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
	Net Profit / (Loss) Before Tax	-120.63	-81.85
	Add / (Less):- Adjustments for Non-Cash / Non-Operating Items:		
	Depreciation & Amortization	13.21	10.87
	Finance Income	0.00	-0.51
	Finance Cost	2.91	0.00
	Provision/(Write back) for Doubtful debts	9.99	0.00
	(Profit) / Loss on Sale of Assets	-19.80	0.00
	Operating Profit Before Changes in Working Capital	-114.32	-71.49
	Adjustment for Changes in Working Capital		
	(Increase) / Decrease in Trade Receivables	33.81	7.29
	(Increase) / Decrease in Inventories	101.74	0.00
	(Increase) / Decrease in Other Current Financial Assets	-0.30	0.00
	(Increase) / Decrease in Other Current Assets	-3.87	-0.45
	(Increase) / Decrease in Other Non - Current Financial Assets	-6.00	-1.24
	(Increase) / Decrease in Other Non - Current Assets	0.00	19.41
	Increase / (Decrease) in Trade Payables	-38.04	-3.06
	Increase / (Decrease) in Other Current Financial Liabilities	-0.30	2.04
	Increase / (Decrease) in Other Current Liabilities	4.02	-0.78
	Increase / (Decrease) in Provisions	0.00	0.00
	Increase / (Decrease) in Other Non Current- Financial Liabilities	9.87	-9.38
	Net Change in Working Capital	100.93	13.83
	Cash Generated from Operations	-13.37	-57.66
	Less: Taxes Paid (Net of refund received)	254.38	0.00
	Net cash flow from/(used in) operating activity	241.01	-57.66
II.	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
	Purchase of Property, Plant & Equipment & Intangible Assets	-10.91	0.00
	Sale of Property, Plant & Equipment & Intangible Assets	21.25	0.00
	Interest Received	0.00	0.51
	Net cash flow from/(used in) investing activity	10.34	0.51
III.	<u>CASH FLOW FROM FINANCING ACTIVITY</u>		
	Proceeds from Borrowings	0.00	59.32
	Repayment of Borrowings	-257.23	0.00
	Finance Cost	-2.91	0.00
	Net cash flow from/(used in) in financing activity	-260.14	59.32
	Net increase/ (decrease) in cash and cash equivalents (I+II+III)	-8.80	2.17
	Cash and Cash equivalents at the beginning of the year	13.06	5.10
	Cash and Cash equivalents at the end of the period	4.26	7.27

NOTES:

- The above results were reviewed and considered and approved at the meeting of the Board of Directors of the company held on 12th November, 2021.
 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.
- Previous periods figure have been regrouped, rearranged, reclassified wherever necessary to correspond with those of the current period.
- This Statement is as per Regulation 33 of the SEBI (Listing and Disclosure Requirements) Regulations, 2015 as amended.

By Order of the Board
 FOR HARIA APPARELS LTD.



Place : Mumbai

Date : November 12, 2021

Director
 DIN NO.: 00585400

Limited Review Report

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 period ended 30th September, 2021. 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.

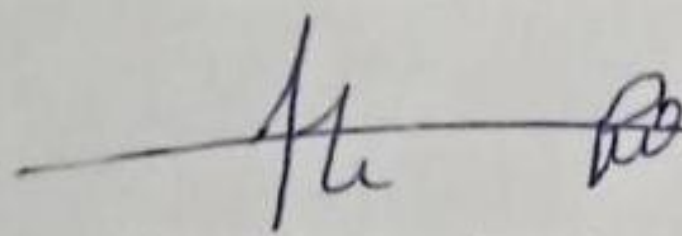
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform 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 RAKCHAMPS & CO LLP

Chartered Accountants

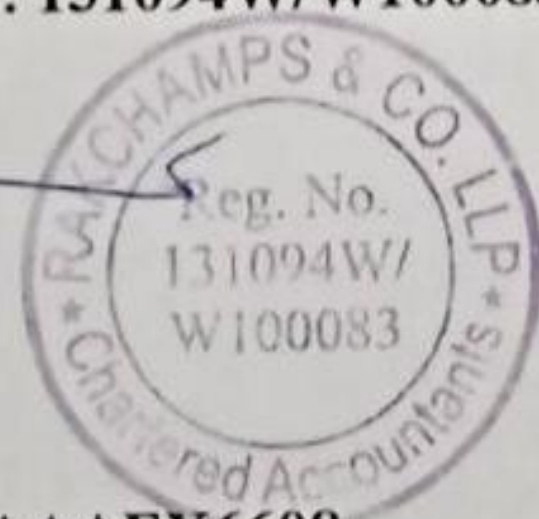
Firm Registration No: 131094W/W100083



Ramanatha Shetty
Partner

M. No.: 218600

UDIN No: 21218600AAAAEX6608



PLACE: MUMBAI

DATE: 12th November, 2021

RAKCHAMPS, Chartered Accountants
GF-9, H- wing, Building No.2, Rock Enclave, Sahyadri, Next YES Bank to SBI, Hindustan Naka, Charkop Industrial area,
Kandivali West, Mumbai-67.

Tel.: (+91) 22 6127 3996, (+91) 22 6725 2355, (+91) 81083 01555, (+91) 91676 36555, (+91) 96640 47555

Email: accounts@rakchamps.com, admin@rakchamps.com, web: www.rakchamps.com

•Mumbai • Bengaluru • Delhi • Patna • Haridwar • Mangalore • Udupi • Bhopal