



# HARIA APPARELS LTD.

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

TEL : 6239 0086 Email : [accounts@hariagroup.com](mailto:accounts@hariagroup.com)

CIN : U18204MH2011PLC212887

**REF:- HAL/BSE/2022-23/2031**

**14<sup>th</sup> February, 2023**

To,  
The Secretary,  
BSE Limited,  
25<sup>th</sup> 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 31<sup>st</sup> 2022 along with Limited Review Report.**

We are enclosing herewith Unaudited Financial Results for the quarter ended December 31<sup>st</sup>, 2022 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 8.00 p.m. and concluded at 8.30 p.m.

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 AND NINE MONTH ENDED 31ST DECEMBER, 2022**

(RS. IN LACS)

Sr. No.	PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31-Dec-22 (UNAUDITED)	30-Sep-22 (UNAUDITED)	31-Dec-21 (UNAUDITED)	31-Dec-22 (UNAUDITED)	31-Dec-21 (UNAUDITED)	31-Mar-22 (AUDITED)
1	<b>INCOME</b>						
	(a) Revenue from Operations	-	-	48.64	-	100.65	100.65
	(b) Other Income	55.06	53.76	236.93	161.77	300.59	351.10
	<b>Total Income (a + b)</b>	<b>55.06</b>	<b>53.76</b>	<b>285.57</b>	<b>161.77</b>	<b>401.24</b>	<b>451.75</b>
2	<b>EXPENDITURE</b>						
	(a) Cost of Material Consumed	-	-	-	-	-	-
	(b) Purchase of traded Goods	-	-	-	-	45.89	45.89
	(c) Change in inventories of Finished Goods, Work in Progress and Stock in Trade	-	-	45.88	0.00	147.62	147.62
	(d) Employee benefits Expenses	9.75	5.02	7.38	19.82	20.09	24.81
	(e) Finance Costs	4.63	5.66	5.02	12.60	18.57	21.16
	(f) Depreciation and Amortisation	4.28	3.36	6.68	10.96	19.89	33.19
	(g) Other Expenditure	15.11	14.36	5.89	41.74	55.09	70.41
	<b>Total Expenditure (a + b + c + d + e + f + g)</b>	<b>33.77</b>	<b>28.40</b>	<b>70.85</b>	<b>85.12</b>	<b>307.15</b>	<b>343.07</b>
3	<b>Profit / (Loss) before Exceptional Items and Extra - Ordinary Items &amp; Tax (1 - 2)</b>	<b>21.29</b>	<b>25.36</b>	<b>214.72</b>	<b>76.65</b>	<b>94.09</b>	<b>108.68</b>
4	<b>Exceptional Items</b>	-	-	-	-	-	-
5	<b>Profit / (Loss) before Extra - Ordinary Items &amp; Tax (3 - 4)</b>	<b>21.29</b>	<b>25.36</b>	<b>214.72</b>	<b>76.65</b>	<b>94.09</b>	<b>108.68</b>
6	<b>Extra-Ordinary Items</b>	0.00	0.00	0.00	0.00	0.00	0.00
7	<b>Profit / (Loss) before Tax (5 - 6)</b>	<b>21.29</b>	<b>25.36</b>	<b>214.72</b>	<b>76.65</b>	<b>94.09</b>	<b>108.68</b>
8	<b>TAX EXPENSES</b>						
	(a) Current Year Tax	-	-	-	-	-	-
	(b) Earlier Year Tax	-	-	-	-	-	19.79
	(c) Deferred Tax	-	-	-	-	-	48.57
	<b>Total Tax Expenses (a + b + c)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>68.36</b>
9	<b>Net Profit / Loss after Tax (7 - 8)</b>	<b>21.29</b>	<b>25.36</b>	<b>214.72</b>	<b>76.65</b>	<b>94.09</b>	<b>40.32</b>
10	<b>Other Comprehensive Income</b>						
	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	-	-	-	-	-	-
	<b>Other Comprehensive Income, Net of Tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
11	<b>Total Comprehensive Income for the period (9+10)</b>	<b>21.29</b>	<b>25.36</b>	<b>214.72</b>	<b>76.65</b>	<b>94.09</b>	<b>40.32</b>
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)	-	-	-	-	-	(1,206.45)
14	Basic and Diluted Earning per Share (Rs.)	0.14	0.17	1.40	0.50	0.62	0.26

**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, 2023. 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 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)
- 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.



(Kantilal Haria)  
Director  
DIN NO.: 00585400

Place : Mumbai  
Date : February 14, 2023

Place : Mumbai  
Date : February 14, 2023

## 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 quarter and nine months ended 31<sup>st</sup> December, 2022. 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.

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**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.

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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: 23218600BGQJRQ5991**

**PLACE: MUMBAI**

**DATE: 14<sup>th</sup> February, 2023**

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**RAKCHAMPS, Chartered Accountants**

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