

HEMO ORGANIC LIMITED

CIN: - L24231GJ1992PLC018224

Address: - 8-A, Gulnar, Chinara - Gulnar Appt. V V Nagar Road Anand -388001

Email ID: -drdineshpatel@rediffmail.com, Website: - www.hemoorganic.com

Ph. No. 9426075525

Date: November 08, 2023

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Dear Sir / Madam,

Sub: Outcome of Board Meeting held today i.e. on Wednesday, November 08, 2023 in terms of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: Hemo Organic Ltd (Security Id: HEMORGANIC Security Code: 524590)

This is to inform that the Board of Directors of the Company, in their Meeting held on today i.e. on Wednesday, November 08, 2023 at the registered Office of the Company which was commenced at 06.30 P.M. and concluded at 07.20 P.M. has, inter alia;

1. considered, approved and taken on record the Unaudited standalone financial Results of the Company for the quarter ended on September 30, 2023 along with Limited Review Report;
2. Appointed, subject to approval of the Members of the Company, Mr. Vishwambar kameshwar singh (DIN: 09822587) as Professional Additional (Executive) Director of the Company today i.e. November 08, 2023, subject to approval of Members of the Company.

In this regard, the brief profile and other relevant information of Mr. Vishwambar kameshwar singh (DIN: 09822587) as required under Regulation 30 of SEBI (LODR) Regulations, 2015 is attached herewith **(Refer Annexure A)**.

3. Accepted the resignation of Mrs. Sonalben Patel (DIN: 02848171) from the post of executive Director of the Company with effect from today i.e. November 08, 2023 due to the reasons mentioned below.

Details with respect to resignation of Mrs. Sonalben Patel (DIN: 02848171) as required under Regulation 30(6) read with Schedule III Part A Para A(7) of the Listing Regulations and SEBI Circular CIR/CFD/CMD/4/2015 dated 9th September 2015 are mentioned below. **(Refer Annexure B)**.

4. Accepted the resignation of Mr. Kanubhai Naranbhai Patel (DIN: 09721704) from the post of Non-Executive Director of the Company with effect from today i.e. November 08, 2023 due to the reasons mentioned below.

Details with respect to resignation of Mrs. Sonalben Patel (DIN: 02848171) as required under Regulation 30(6) read with Schedule III Part A Para A(7) of the Listing Regulations and SEBI Circular CIR/CFD/CMD/4/2015 dated 9th September 2015 are mentioned below. **(Refer Annexure C)**.

5. Appointed Mr. Avinashsingh Birendrasingh Rajput (DIN: 10370940) as Chief Financial Officer (CFO) of the Company with effect from today i.e. November 08, 2023;

In this regard, the brief profile and other relevant information of Mr. Ripu Sudhan Shukla as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 Read Along With SEBI Circular No. CIR/CFD/CMD/4/2015 Dated September 9, 2015 is attached herewith. **(Refer Annexure D)**.

6. Accepted the resignation of Mr. Mrugesh Patel (PAN: AHNPP5146N) from the post of Chief Financial Officer (CFO) of the Company with effect from today i.e. November 08, 2023 due to the reasons mentioned below.

Details with respect to resignation of Mr. Mrugesh Patel (PAN: AHNPP5146N) as required under Regulation 30(6) read with Schedule III Part A Para A(7) of the Listing Regulations and SEBI Circular CIR/CFD/CMD/4/2015 dated 9th September 2015 are mentioned below. **(Refer Annexure E)**.

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Ph. No. 9426075525

Kindly take the same on your record and oblige us.

Thanking You,

For, Hemo Organic Limited



Dr. Dinesh Patel
Chairman and Managing Director
DIN: 00481641

Place: Anand

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE
FINANCIAL RESULTS OF HEMO ORGANIC LIMITED PURSUANT TO THE REGULATION
33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS)
REGULATIONS, 2015 FOR THE PERIOD ENDED 30th September, 2023**

To,

The Board of Directors,
Hemo Organic Limited.

We have reviewed the accompanying statement of unaudited financial results of M/s Hemo Organic Limited for the quarter ended 30th September, 2023 and the year to date results for the period 1st April 2023 to 30th September 2023 being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FCA/62/2016 dated July 5, 2016.

This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard (Ind AS) 34 on 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as above, except as specified in Qualified Opinion para, 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.



Emphasis on Matter:

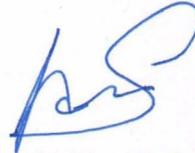
- 1. The Company has not charged depreciation on the fixed assets during the year and accordingly provision of Indian Accounting Standards relating to depreciation and Deferred Tax Asset / Liabilities have not been followed. The management represented that the amount of depreciation being negligible the same has been not been incorporated.***
- 2. The closing stock has been calculated and certified by management only and we have not been provided with the basis of calculation.***

Qualified Opinion:

- 1. We have not been provided with the balance confirmation or any other details for the trade receivable and trade payable shown in the books of accounts.***
- 2. We have not been able to verify the transactional documents relating bank statements. Four out of five account are not shown to us for verification. According to the management, the other accounts are dormant and therefore the same have not been collected from bank.***

Date: 08/11/2023
Place: Ahmedabad
UDIN: 23133926BGWFFR6072

For, M A A K & Associates
(Chartered Accountants)
F.R.N.: 135024W



CA Marmik Shah
(Partner)
Mem. No.:133926

Hemo Organic Limited

CIN No. L24231GJ1992PLC018224

Registered Office: 8-A, Gulnar, Chinar-Gulnar Appt. V V Nagar Road Anand - 388001

UNAUDITED FINANCIAL RESULTS (STAND ALONE) FOR THE QUARTER ENDED ON SEPTEMBER 30, 2023

PART - I

(Rs. in lakhs)

| Sr. No. | Particulars | Quarter ended | | | Half Year ended | | Year ended |
|--------------|--|---------------|-------------|-------------|-----------------|-------------|------------|
| | | 30.09.2023 | 30.06.2023 | 30.09.2022 | 30.09.2023 | 30.09.2022 | 31.03.2023 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| I. | INCOME | | | | | | |
| | (a) Revenue from operations | - | - | 0.48 | - | 0.48 | 0.48 |
| | (b) Other Income | - | - | - | - | - | - |
| | Total Income | - | - | 0.48 | - | 0.48 | 0.48 |
| II. | EXPENSES | | | | | | |
| | (a) Purchases of Stock-in-trade | - | - | - | - | - | 0.16 |
| | (b) Changes in stock of finished goods, work-in-progress and stock-in-trade | - | - | 0.16 | - | 0.16 | - |
| | (c) Employee benefit expense | - | - | - | - | - | - |
| | (d) Finance costs | - | - | - | - | - | - |
| | (e) Depreciation and amortisation expense | - | - | - | - | - | - |
| | (f) Other expenses | (0.87) | 4.02 | 0.58 | 3.15 | 0.58 | 5.78 |
| | Total Expenses (a to g) | (0.87) | 4.02 | 0.74 | 3.15 | 0.74 | 5.94 |
| III. | Profit before exceptional items and tax (I) - (II) | 0.87 | (4.02) | (0.26) | (3.15) | (0.26) | (5.46) |
| IV. | Exceptional Items | - | - | - | - | - | - |
| V. | Profit before tax (III) - (IV) | 0.87 | (4.02) | (0.26) | (3.15) | (0.26) | (5.46) |
| VI. | Tax Expense | | | | | | |
| | (a) Current tax | | | | | | |
| | - Current year | - | - | - | - | - | - |
| | - Prior years | - | - | - | - | - | - |
| | - MAT Credit (Entitlement) | - | - | - | - | - | - |
| | (b) Deferred tax | - | - | - | - | - | - |
| | Total tax expense | - | - | - | - | - | - |
| VII. | Profit after tax for the period (V) - (VI) | 0.87 | (4.02) | (0.26) | (3.15) | (0.26) | (5.46) |
| VIII. | Other comprehensive Income | | | | | | |
| | Items that will not be reclassified to profit or loss | - | - | - | - | - | - |
| | Remeasurement of the defined benefit liabilities | - | - | - | - | - | - |
| | Equity instruments through other comprehensive income | - | - | - | - | - | - |
| | Income tax relating to items that will not be reclassified to profit or loss | - | - | - | - | - | - |
| | Other comprehensive income, net of tax | - | - | - | - | - | - |
| IX. | Total comprehensive income for the period | 0.87 | (4.02) | (0.26) | (3.15) | (0.26) | (5.46) |
| X. | Paid up equity share capital (Face value of Rs. 10 each) | 346.59 | 346.59 | 346.59 | 346.59 | 346.59 | 346.59 |
| XI. | Reserves i.e. Other Equity | - | - | - | - | - | - |
| XII. | Earnings per equity share (Face value of Rs. 10 each) | | | | | | |
| | (1) Basic | 0.03 | (0.12) | (0.01) | (0.09) | (0.01) | (0.16) |
| | (2) Diluted | 0.03 | (0.12) | (0.01) | (0.09) | (0.01) | (0.16) |

Date : 08/11/2023
Place: Anand

By order of the Board
Hemo Organic Limited



Dr. Dinesh Patel
 DIN : 00481641
 Managing Director

STATEMENT OF ASSETS AND LIABILITIES

(Rs. in lakhs)

| Particulars | | As at 30th September 2023 | As at 31st March 2023 |
|-------------------------------------|--|------------------------------|-----------------------------|
| ASSETS | | | |
| 1) | Non-current assets | | |
| | (a) Property, Plant and Equipment | 0.20 | 0.20 |
| | (b) Capital work-in-progress | - | - |
| | (c) Intangible assets under development | - | - |
| | (d) Financial Assets | - | - |
| | (i) Investments | - | - |
| | (ii) Loans | - | - |
| | (iii) Other Financial Assets | - | - |
| | (e) Income Tax Assets | 14.05 | 14.05 |
| 2) | Current assets | - | - |
| | (a) Inventories | 1.53 | 1.53 |
| | (b) Financial Assets | - | - |
| | (i) Trade receivables | 5.92 | 5.92 |
| | (ii) Cash and cash equivalents | 5.23 | 5.23 |
| | (iii) Bank balances other than (ii) above | 0.82 | 6.43 |
| | (iv) Loans | - | - |
| | (v) Other Financial Assets | - | - |
| | (c) Other current assets | 1.75 | 1.07 |
| Total Assets | | 29.50 | 34.43 |
| EQUITY AND LIABILITIES | | | |
| Equity | | | |
| | (a) Equity Share capital | 346.59 | 346.59 |
| | (b) Other Equity | (354.86) | (351.71) |
| LIABILITIES | | | |
| 1) | Non-current liabilities | | |
| | (a) Financial Liabilities | - | - |
| | (i) Borrowings | 3.52 | 3.52 |
| | (ii) Other financial liabilities (other than those specified in item (b), to be specified) | - | - |
| | (b) Provisions | - | - |
| | (c) Deferred tax liabilities (Net) | - | - |
| 2) | Current liabilities | - | - |
| | (a) Financial Liabilities | - | - |
| | (i) Borrowings | - | - |
| | (ii) Trade payables | 13.29 | 10.71 |
| | (iii) Other financial liabilities | 4.20 | 6.97 |
| | (b) Other current liabilities | 16.76 | 18.35 |
| | (c) Provisions | - | - |
| | (d) Current Tax Liabilities (Net) | - | - |
| Total Equity and Liabilities | | 29.50 | 34.43 |

By order of the Board
Hemo Organic LimitedDate : 08/11/2023
Place : Anand
Dr. Dinesh Patel
DIN : 00481641
Managing Director

Cash flow Statement For the period ended 30th September,2023

(Rs. in lakhs)

| Sr No. | Particulars | Six months Ended 30/09/2023 | Six months Ended 30/09/2022 | Year ended 31/03/2023 |
|-----------|---|--------------------------------|--------------------------------|--------------------------|
| A. | Cash flow from operating activities | | | |
| | Net profit before tax | (3.15) | (0.26) | (5.46) |
| | Non Cash Income | - | - | - |
| | Depreciation | - | - | - |
| | Operating profit before working capital changes | (3.15) | (0.26) | (5.46) |
| | Adjustments for:- | | | |
| | Movements in working capital : | | | |
| | (Increase)/ decrease in Current Aseet | (0.68) | 0.20 | 0.20 |
| | Increase/ (decrease) in other current liabilities | (1.78) | (0.21) | 15.99 |
| | Cash generated from operations | (5.61) | (0.28) | 10.73 |
| | Income tax paid | - | - | - |
| | Net cash inflow/(outflow) from operating activities | (5.61) | (0.28) | 10.73 |
| B. | Cash flow from investing activities | | | |
| | Decrease in Loans & Advances | - | - | - |
| | Loans given | - | - | - |
| | Interest Received | - | - | - |
| | Net cash inflow / (outflow) from investing activities | - | - | - |
| C. | Cash inflow/(outflow) from financing activities | | | |
| | Repayment of borrowings | - | 1.00 | - |
| | Proceeds from other long term liabilities | - | - | - |
| | Financial expenses | - | - | - |
| | Net cash inflow / (outflow) used in financing activities | - | 1.00 | - |
| | Net changes in cash and cash equivalents | (5.61) | 0.72 | 10.73 |
| | Opening Cash and cash equivalents | 11.66 | 0.93 | 0.93 |
| | Closing Cash and cash equivalents | 6.05 | 1.65 | 11.66 |

Date : 08/11/2023
Place: Anand

By order of the Board
Hemo Organic Limited





Dr. Dinesh Patel
DIN: 00481641
Managing Director

Notes :

- 1 The Company operates in a single segment . As per Ind AS 108 on segment reporting issued by the ICAI, the same is considered to constitute as single primary segment. Accordingly, the disclosure requirements of Ind AS 108 are not applicable.
- 2 The above standalone financial results were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 08th November, 2023.
- 3 The Standalone Cash Flow Statement for the half year ended September 30, 2023 is approved by the Board of Directors of the Company but has not been subjected to review by the Statutory Auditors. The cashflow statement has been prepared under the "Indirect Method" as set out in Indian Accounting Standard (Ind As-7)- Statement Cashflow.
- 4 Earning per share for the quarter and year ended has been calculated as per weighted average formula and diluted Earning per share has been calculated considering proposed issue of equity shares on account of conversion of convertible securities.
- 5 Previous period figures have been regrouped and rearranged, whenever considered necessary.

Date : 08/11/2023

Place: Anand

**By order of the Board
Hemo Organic Limited**



**Dr. Dinesh Patel
DIN: 00481641
Managing Director**

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ANNEXURE - A

DETAILS UNDER REGULATION 30 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS,
2015 READ ALONG WITH
SEBI CIRCULAR NO. CIR/CFD/CMD/4/2015 DATED SEPTEMBER 9, 2015

BRIEF PROFILE AND OTHER RELEVANT INFORMATION OF
MS. VISHWAMBAR KAMESHWAR SINGH (DIN: 09822587)

| Sr. No. | Particulars | Details |
|---------|--|--|
| 1. | Reason for change viz. appointment, resignation, removal, death or otherwise; | Appointment as Professional Additional (Executive) Director |
| 2. | Date of appointment/cessation (as applicable) & term of appointment; | Appointed w.e.f. November 08, 2023 subject to approval of Members of the Company |
| 3. | Brief profile (in case of appointment); | Mr. Vishwambar Kameshwar Singh, living in Ahmedabad, Gujarat is having expertise in Business Strategy. He possesses vast experience and sound knowledge in varied fields. His strong social network along with his expert advice will become useful for the Company's growth and development in long run |
| 4. | Disclosure of relationships between directors (in case of appointment of a Director). | Mr. Vishwambar Kameshwar Singh does not have any relations with Directors, KMPs and Promoters of the Company. |
| 5. | Number of Shares held in the Company | Nil |
| 6. | Whether appointee Director is debarred from holding the office of director pursuant to any SEBI order or any other such authority. | No |



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ANNEXURE - B

DETAILS WITH RESPECT TO RESIGNATION OF MRS. SONALBEN PATEL (DIN: 02848171) AS REQUIRED UNDER REGULATION 30(6) READ WITH SCHEDULE III PART A PARA A (7) OF THE LISTING REGULATIONS AND SEBI CIRCULAR CIR/CFD/CMD/4/2015 DATED 9 SEPTEMBER 2015:

| Sr. No. | Disclosure requirements | Details |
|---------|--|---|
| 1. | Reason for change viz. appointment, resignation, removal, death or otherwise; | Mrs. Sonalben Patel (DIN: 02848171), expressed her intention to resign as Executive Director of the Company w.e.f today i.e. November 08, 2023, as she is unable to devote sufficient time due to her personal reasons. |
| 2. | Date of appointment/cessation (as applicable) & term of appointment; | w.e.f today i.e. November 08, 2023. |
| 3. | Brief profile (in case of appointment); | N.A. |
| 4. | Disclosure of relationships between directors (in case of appointment of a Director). | N.A. |
| 5. | Number of Shares held in the Company | 47,000 Equity shares |
| 6. | Whether appointee Director is debarred from holding the office of director pursuant to any SEBI order or any other such authority. | Nil |



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Ph. No. 9426075525

ANNEXURE - C

DETAILS WITH RESPECT TO RESIGNATION OF MR. KANUBHAI NARANBHAI PATEL (DIN: 09721704) AS REQUIRED UNDER REGULATION 30(6) READ WITH SCHEDULE III PART A PARA A (7) OF THE LISTING REGULATIONS AND SEBI CIRCULAR CIR/CFD/CMD/4/2015 DATED 9 SEPTEMBER 2015:

| Sr. No. | Disclosure requirements | Details |
|---------|--|---|
| 1. | Reason for change viz. appointment, resignation, removal, death or otherwise; | Mr. Kanubhai Naranbhai Patel (DIN: 09721704), expressed his intention to resign as Non-Executive Director of the Company w.e.f today i.e. November 08, 2023, as he is unable to devote sufficient time due to her personal reasons. |
| 2. | Date of appointment/cessation (as applicable) & term of appointment; | w.e.f today i.e. November 08, 2023. |
| 3. | Brief profile (in case of appointment); | N.A. |
| 4. | Disclosure of relationships between directors (in case of appointment of a Director). | N.A. |
| 5. | Number of Shares held in the Company | Nil |
| 6. | Whether appointee Director is debarred from holding the office of director pursuant to any SEBI order or any other such authority. | Nil |



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Ph. No. 9426075525

ANNEXURE - D

DETAILS UNDER REGULATION 30 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS,
2015 READ ALONG WITH
SEBI CIRCULAR NO. CIR/CFD/CMD/4/2015 DATED SEPTEMBER 9, 2015

BRIEF PROFILE AND OTHER RELEVANT INFORMATION OF
MR. AVINASHSINGH BIRENDRASINGH RAJPUT (DIN: 10370940)

| Sr. No. | Particulars | Details |
|---------|---|--|
| 1. | Reason for change viz. appointment, resignation, removal, death or otherwise; | Appointment as Chief Financial Officer w.e.f. November 08, 2023. |
| 2. | Date of appointment/ cessation (as applicable) & term of appointment; | Appointment as Chief Financial Officer w.e.f. November 08, 2023 as terms and conditions mentioned in Appointment Letter. |
| 3. | Brief profile (in case of appointment); | Mr. Avinashsingh Birendrasingh Rajput is age about 28 years, living in Ahmedabad, Gujarat. He is having expertise in Business Strategy. He possesses vast experience and sound knowledge in varied fields. His strong social network along with his expert advice will become useful for the Company's growth and development in long run. |
| 4. | Disclosure of relationships between directors (in case of appointment of a Director). | NA |
| 5. | Number of Shares held in the Company | Nil |
| 6. | Whether appointee is debarred from holding the office of director pursuant to any SEBI order or any other such authority. | No |



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ANNEXURE - E

**DETAILS UNDER REGULATION 30 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS,
2015 READ ALONG WITH
SEBI CIRCULAR NO. CIR/CFD/CMD/4/2015 DATED SEPTEMBER 9, 2015**

**BRIEF PROFILE AND OTHER RELEVANT INFORMATION OF
MR. MRUGESH PATEL (PAN: AHNPP5146N)**

| Sr. No. | Particulars | Details |
|---------|---|--|
| 1. | Reason for change viz. appointment, resignation, removal, death or otherwise; | Resignation as Chief Financial Officer w.e.f. November 08, 2023 because of personal reasons. |
| 2. | Date of appointment/cessation (as applicable) & term of appointment; | Resignation w.e.f. August 14, 2023 |
| 3. | Brief profile (in case of appointment); | NA |
| 4. | Disclosure of relationships between directors (in case of appointment of a Director). | NA |
| 5. | Number of Shares held in the Company | Nil |
| 6. | Whether appointee is debarred from holding the office of director pursuant to any SEBI order or any other such authority. | No |

