

B. S. CHANDRA & CO.

CHARTERED ACCOUNTANTS
B.S. Chandra, B.Com (Hons.) F.C.A
Chartered Accountant

E-mail: bschandra25031951@gmail.com

AHMADPUR, BIRBHUM, 731201

The Board of Directors
Hasimara Industries Limited
3, Netaji Subhas Road
Kolkata 700 001

Limited Review Report

1. We have reviewed the accompanying statement of unaudited financial results of Hasimara Industries Limited for the quarter and half year ended 30th September, 2023 except for the disclosures regarding Public Shareholding and Promoter and Promoter Group Shareholding which has been traced from disclosures made by the management and have not been reviewed by us. The statement which has been initiated by us for identification only is the responsibility of the Company's management and has been approved by the Board of Directors in the meeting held on 06th November, 2023. Our responsibility is to issue a report on these financial statements based on our review.
2. 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. The standard requires that we plan and perform the review to obtain moderate assurance as to whether financial statements are free of material misstatements. A review is limited primarily to inquire of company personal and analytical procedures applied to financial data and thus provide less assurance than audit. We have not performed an audit and accordingly we do not express an audit opinion.
3. Based on our review conducted as above, we report as follows:
 - a) Computation of Income Tax in earlier years based on certain opinion interpretation and their impact of any are currently not ascertainable.

In respect of the above matters, auditor's qualification has been given in the accounts for the year ended 31st March 2023 and their current status and other related information have not been dealt within the published result for the quarter and half year ended 30th September, 2023 as such cannot be commented upon.

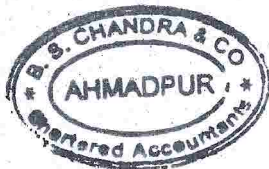
 - b) Non provision of tax liability (current and deferred) during the quarter and half year ended 30th September, 2023, which is not in accordance with Accounting Standard.
4. Based on our review conducted as above, the accompanying statement of unaudited financial results prepared in accordance with applicable Accounting Standards as referred to in Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms to comply with Regulation of SEBI 33 (LODR) Regulation, 2015.

For B.S. Chandra & Co.
Chartered Accountants
Firm's ICAI Registration No.313060E

B. S. Chandra

Bimalendu Sekhar Chandra
Proprietor
Membership.No.051067

UDIN: 23051067BGVECE 8879



Place : Kolkata
Date: 06th November, 2023

HASIMARA INDUSTRIES LIMITED

CIN : L65993WB1904PLC001571

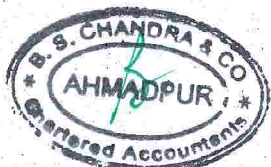
Registered Office : 3, Netaji Subhas Road, 1st Floor, Kolkata 700 001

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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

PART I		(Rs. in Lakhs)					
S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		09/30/2023 Unaudited	06/30/2023 Unaudited	09/30/2022 Unaudited	09/30/2023 Unaudited	09/30/2022 Unaudited	03/31/2023 Audited
1	Income from Operations						
	a) Net sales / income from operations	1253.42	1286.25	1464.95	2539.67	2522.67	3959.95
	b) Other operating Income	0.00	0.00	0.00	0.00	0.00	0.00
	Total income from operations (net)	1253.42	1286.25	1464.95	2539.67	2522.67	3959.95
2	Expenses						
	(a) Cost of materials consumed	167.26	177.68	123.07	344.94	269.79	430.89
	(b) Purchases of Stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(212.51)	130.56	(298.06)	(212.51)	(298.06)	(189.23)
	(d) Employee benefits expense	835.69	788.42	963.55	1624.11	1736.62	2939.89
	(e) Depreciation and amortisation expense	35.00	35.00	80.00	70.00	115.00	141.37
	(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	104.29	83.84	108.14	188.13	216.73	415.63
	(g) Power & Fuel	149.28	112.97	219.49	262.25	358.01	609.82
	Total Expenses .:	1079.01	1328.47	1196.19	2276.92	2398.09	4348.37
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	174.41	(42.22)	268.76	262.75	124.58	(388.42)
4	Other income	0.70	0.50	3.88	1.20	3.88	20.80
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	175.11	(41.72)	272.64	263.95	128.46	(367.62)
6	Finance costs	35.09	39.93	21.72	75.02	44.76	119.77
7	Profit / (Loss) from ordinary activities after ordinary activities after finance costs but before exceptional items (5 - 6)	140.02	(81.65)	250.92	188.93	83.70	(487.39)
8	Exceptional items (Gain on Fair Value of Investments)	0.00	0.00	0.00	0.00	0.00	(0.67)
9	Profit / (Loss) from ordinary activities before tax (7 + 8)	140.02	(81.65)	250.92	188.93	83.70	(488.06)
10	Tax expense (Deferred Tax Credit)	0.00	0.00	0.00	0.00	0.00	(30.47)
11	Net Profit / (Loss) from ordinary activities after tax (9 + 10)	140.02	(81.65)	250.92	188.93	83.70	(457.59)
12	Extra-ordinary items (net of tax expense Rs. _____ Lakhs)	0.00	0.00	0.00	0.00	0.00	0.00
13	Net Profit / (Loss) for the period (11 + 12)	140.02	(81.65)	250.92	188.93	83.70	(457.59)
14	Share of profit / (loss) of associates*	0.00	0.00	0.00	0.00	0.00	0.00
15	Minority interest*	0.00	0.00	0.00	0.00	0.00	0.00
16	Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15)	140.02	(81.65)	250.92	188.93	83.70	(457.59)



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S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		09/30/2023 Unaudited	06/30/2023 Unaudited	09/30/2022 Unaudited	09/30/2023 Unaudited	09/30/2022 Unaudited	03/31/2023 Audited
17	Paid-up equity share capital (Face Value of the Share Rs.10/- each)	100.00	100.00	100.00	100.00	100.00	100.00
18	Reserve excluding Revaluation Reserves as per Balance Sheet of previous accounting year	902.68	902.68	1460.27	902.68	1460.00	902.68
19.i	Earnings per share (before extra-ordinary items of Rs.14.00 each) (not annualised): (a) Basic (b) Diluted	14.00	(8.16)	25.09	18.89	8.37	(45.69)
19.ii	Earnings per share (after extra-ordinary items of Rs. 14.00 each) (not annualised): (a) Basic (b) Diluted	14.00	(8.16)	25.09	18.89	8.37	(45.69)

PART II		(Rs. in Lakhs)					
S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		09/30/2023 Unaudited	06/30/2023 Unaudited	09/30/2022 Unaudited	09/30/2023 Unaudited	09/30/2022 Unaudited	03/31/2023 Audited
A	PARTICULARS OF SHAREHOLDING						
1	Public shareholding - Number of shares - Percentage of shareholding	256481 25.6481	256481 25.6481	256481 25.6481	256481 25.6481	256481 25.6481	256481 25.6481
2	Promoters and Promoter Group Shareholding ** a) Pledged / Encumbered - Number of shares - Percentage of shares (as a % of the total shareholding of promoter and promoter group) - Percentage of shares (as a % of the total share capital of the company) b) Non-encumbered - Number of shares - Percentage of shares (as a % of the total shareholding of the promoter and promoter group) - Percentage of shares (as a % of the total share capital of the company)						
		743519 74.3519	743519 74.3519	743519 74.3519	74519 74.3519	743519 74.3519	743519 74.3519
		100	100	100	100	100	100

Particulars		3 months ended 30-09-2023	
B	INVESTOR COMPLAINTS		
	Pending at the beginning of the quarter		NIL
	Received during the quarter		NIL
	Disposed of during the quarter		NIL
	Remaining unresolved at the end of the quarter		NIL

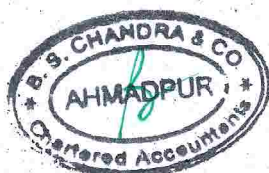
Note :

- The above results for the quarter have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 06th Nov, 2023. The Statutory Auditors have carried out a limited review of these financial results.
- The Company is primarily engaged in the business of cultivation, manufacture and sale of tea and is a single segment Company.
- The figures of the last quarter of the previous year are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the second quarter of the respective financial year.
- As the Company is engaged in the business of Cultivation, Manufacturing and sale of tea which is seasonal in nature, figures for the quarter and half year ended 30th September,2023 are not construed as representative of likely results for the year ending 31st March 2024.
- As the ultimate income tax liability will depend on results for the year ending 31st March 2024 in view of the seasonal nature of tea business, the position with regard to Current Tax and Deferred Tax will be determined at the end of the year.
- Previous periods' figures have been re-arranged / re-grouped wherever necessary.

For and on behalf of the Board

(S. P. JALAN)
Director

Place : Kolkata
Dated : 6th November, 2023





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