

# **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 30<sup>th</sup> September, 2024 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 13<sup>th</sup> November, 2024. 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 31<sup>st</sup> March 2024 and their current status and other related information have not been dealt within the published result for the quarter and half year ended 30<sup>th</sup> September, 2024 as such cannot be commented upon.

  - b) Non provision of tax liability (current and deferred) during the quarter and half year ended 30<sup>th</sup> September, 2024, 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 : 24051067BKEAR01160**

Place : Kolkata  
Date: 13<sup>th</sup> November, 2024





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# HASIMARA INDUSTRIES LIMITED

CIN : L65993WB1904PLC001571

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E-mail : hasimara\_tea@yahoo.com Website : www.hasimara.com

## UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

PART I		(Rs. in Lakhs)					
S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		09/30/24 Unaudited	06/30/24 Unaudited	09/30/203 Unaudited	09/30/24 Unaudited	09/30/23 Unaudited	03/31/24 Audited
1	<b>Income from Operations</b>						
	a) Net sales / income from operations	1220.93	790.51	1253.42	2011.44	2539.67	3995.17
	b) Other operating Income	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total income from operations (net)</b>	1220.93	790.51	1253.42	2011.44	2539.67	3995.17
2	<b>Expenses</b>						
	(a) Cost of materials consumed	108.32	179.98	167.26	288.3	344.94	534.95
	(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	(15.00)	(113.74)	(212.51)	(128.74)	(212.51)	125.02
	(d) Employee benefits expense	740.15	762.34	835.69	1502.49	1624.11	2958.49
	(e) Depreciation and amortisation expense	35.00	35.00	35.00	70.00	70.00	124.95
	(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	86.78	71.77	104.29	158.55	188.13	350.64
	(g) Power & Fuel	124.11	85.20	149.28	209.31	262.25	508.29
	<b>Total Expenses :</b>	1079.36	1020.55	1079.01	2099.91	2276.92	4602.34
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	141.57	(230.04)	174.41	-88.47	262.75	(607.17)
4	Other income	19.50	0.00	0.70	19.50	1.20	47.65
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	161.07	(230.04)	175.11	-68.97	263.95	(559.52)
6	Finance costs	49.87	50.11	35.09	99.98	75.02	174.18
7	Profit / (Loss) from ordinary activities after ordinary activities after finance costs but before exceptional items (5 - 6)	111.20	(280.15)	140.02	-168.95	188.93	(733.70)
	Exceptional items (Gain on Fair Value of Investments)	0.00	0.00	0.00	0.00	0.00	0.68
9	Profit / (Loss) from ordinary activities before tax (7 + 8)	111.20	(280.15)	140.02	-168.95	188.93	(733.02)
10	Tax expense (Deferred Tax Credit)	0.00	0.00	0.00	0.00	0.00	(69.33)
11	Net Profit / (Loss) from ordinary activities after tax (9 + 10)	111.20	(280.15)	140.02	(168.95)	188.93	(663.69)
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)	111.20	(280.15)	140.02	(168.95)	188.93	(663.69)
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)	111.20	(280.15)	140.02	-168.95	188.93	(663.69)



S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		09/30/24 Unaudited	06/30/24 Unaudited	09/30/23 Unaudited	09/30/24 Unaudited	09/30/23 Unaudited	03/31/24 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	238.98	238.98	902.68	238.98	902.68	238.98
19.i	Earnings per share (before extra-ordinary items of Rs.14.00 each) (not annualised): (a) Basic (b) Diluted	11.12	-28.02	14.00	-16.90	18.89	(66.44)
19.ii	Earnings per share (after extra-ordinary items of Rs. 14.00 each) (not annualised): (a) Basic (b) Diluted	11.12	-28.02	14.00	-16.90	18.89	-66.44

PART II		(Rs. in Lakhs)					
S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		09/30/24 Unaudited	06/30/24 Unaudited	09/30/23 Unaudited	09/30/24 Unaudited	09/30/23 Unaudited	03/31/24 Audited
A	<b>PARTICULARS OF SHAREHOLDING</b>						
1	Public shareholding						
	- Number of shares	256481	256481	256481	256481	256481	256481
	- Percentage of shareholding	25.6481	25.6481	25.6481	25.6481	25.6481	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	743519	743519	743519	74519	743519	743519
	- Percentage of shares (as a % of the total shareholding of the promoter and promoter group)	74.3519	74.3519	74.3519	74.3519	74.3519	74.3519
	- Percentage of shares (as a % of the total share capital of the company)	100	100	100	100	100	100

Particulars		3 months ended 30-09-2024
B	<b>INVESTOR COMPLAINTS</b>	
	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 13th Nov, 2024. 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,2024 are not construed as representative of likely results for the year ending 31st March 2025.
- As the ultimate income tax liability will depend on results for the year ending 31st March 2025 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

*(Signature)*  
(S. P. JALAN)  
Director

Place : Kolkata  
Dated : : 13th November, 2024

