

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

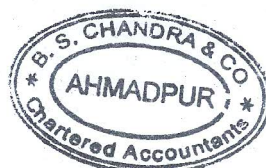
1. We have reviewed the accompanying statement of unaudited financial results of Hasimara Industries Limited for the quarter ended 31st December, 2022 except for the disclosures regarding Public Shareholding and Promoter and Promoter Group Shareholding which has been traced from disclosures made by the 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 13th February, 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 2022 and their current status and other related information have not been dealt within the published result for the quarter ended 31st December, 2022 as such cannot be commented upon.
 - b) Non provision of tax liability (current and deferred) during the quarter ended 31st December, 2022, 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

Place : Kolkata
Date: 13th February, 2023



UDIN : 23051067BGVDSR1133

HASIMARA INDUSTRIES LIMITED

CIN : L65993WB1904PLC001571

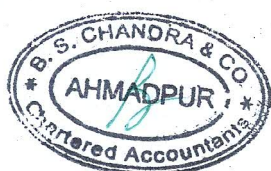
Registered Office : 3, Netaji Subhas Road, 1st Floor, Kolkata 700 001

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E-mail : hasimara_tea@yahoo.com Website : www.hasimara.com

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2022

PART I					
S. No.	Particulars	Quarter Ended			(Rs. in Lakhs)
		12/31/2022 Unaudited	09/30/2022 Unaudited	12/31/2021 Unaudited	Year Ended 03/31/2022 Audited
1	Income from Operations				
	a) Net sales / income from operations (Net of Excise Duty)	1009.07	1464.95	1562.53	4249.35
	b) Other operating Income	-	-	-	-
	Total income from operations (net)	1009.07	1464.95	1562.53	4249.35
2	Expenses				
	(a) Cost of materials consumed	55.16	123.07	64.58	357.27
	(b) Purchases of Stock-in-trade	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(165.57)	(298.06)	252.86	19.20
	(d) Employee benefits expense	718.07	963.55	695.25	2631.96
	(e) Depreciation and amortisation expense	40.00	80.00	40.00	114.18
	(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	114.85	108.14	96.58	447.36
	(g) Power & Fuel	145.82	219.49	138.42	502.24
	(h) Cultivation Expenses	-	-	-	-
	Total Expenses :	908.33	1196.19	1287.69	4072.21
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	100.74	268.76	274.84	177.14
4	Other income	0.00	3.88	3.05	26.45
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	100.74	272.64	277.89	203.59
6	Finance costs	27.81	21.72	16.83	82.91
7	Profit / (Loss) from ordinary activities after ordinary activities after finance costs but before exceptional items (5 - 6)	72.93	250.92	261.06	120.68
8	Exceptional items	-	-	-	-0.27
9	Profit / (Loss) from ordinary activities before tax (7 + 8)	72.93	250.92	261.06	120.41
10	Tax expense	-	-	-	-17.20
11	Net Profit / (Loss) from ordinary activities after tax (9 + 10)	72.93	250.92	261.06	103.21
12	Extra-ordinary items (net of tax expense Rs. _____ Lakhs)	-	-	-	-
13	Net Profit / (Loss) for the period (11 + 12)	72.93	250.92	261.06	103.21
14	Share of profit / (loss) of associates*	-	-	-	-
15	Minority interest*	-	-	-	-
16	Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15)	72.93	250.92	261.06	103.21



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8/4/22



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