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.
- 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:
 - 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

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Bimalendu Sekhar Chandra

Proprietor

Membership.No.051067

Place: Kolkata

Date: 13th February, 2023

AHMADPUR A ACCOUNTED

UDIN: 23051067BGVDSR 1133

HASIMARA INDUSTRIES LIMITED

CIN: L65993WB1904PLC001571

Registered Office: 3, Netaji Subhas Road, 1st Floor, Kolkata 700 001 Phone Nos. 2248-7385/7386/7387, Fax: (91-33) 2248-1622

E-mail: hasimara_tea@yahoo.com Website: www.hasimara.com
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2022

PAR S.	Particulars	Quarter Ended			(Rs. in Lakhs) Year Ended
No.		12/31/2022 Unaudited	09/30/2022 Unaudited	12/31/2021 Unaudited	03/31/2022 Audited
1	Income from Operations a) Net sales / income from operations (Net of Excise Duty)	1009.07	1464.95	1562.53	4249.3
	b) Other operating Income		_		_
× 1	Total income from operations (net)	1009.07	1464.95	1562.53	4249.3
2	Expenses (a) Cost of materials consumed	55.16	123.07	64.58	357.2
	(b) Purchases of Stock-in-trade (c) Changes in inventories of finished goods,work-in-progress and stock-in-trade	(165.57)	(298.06)	-	_
	(d) Employee benefits expense	` '		252.86	19.20
		718.07	963.55	695.25	2631.96
	(e) Depreciation and amortisation expense (f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	40.00 : 114.85	80.00 108.14	40.00 96.58	114.18 447.36
	(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 otheri ncome, 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)		050.00		
8	Exceptional items	72.93	250.92	261.06	120.68 -0.27
	Profit / (Loss) from ordinary activities before tax (7 ± 8)	72.93	250.92	261.06	120.41
10	Tax expense		-	_	-17.20
1	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)	<u> </u>	-	-	•
3	Net Profit / (Loss) for the period (11 ± 12)	72.93	250.92	261.06	103.21
14	Share of profit / (loss) of associates*	-	-		
5	Minority interest*	· -		-	
	Net Profit / (Loss) after taxes, minority interestand share of profit / (loss) of associates (13 <u>+</u> 14 <u>+</u> 15)	72.93	250.92	261.06	103.21



-				*	(Rs. in Lakhs)
S.	Particulars		Quarter Ended		Year Ended
No.		12/31/2022	09/30/2022	12/31/2021	03/31/2022
		Unaudited	Unaudited	Unaudited	Audited
17	Paid-up equity share capital (Face Value of the Share Rs.10/- each)	100.00	100.00	100.00	100.00
18	Reserve excluding Revaluation Reserves as per Balance Sheet of previous accounting year	1460.27	1460.27	1257.05	1460.27
19.i	Earnings per share (before extra-ordinary items of Rs.7.29 each) (not annualised):				g 0
	(a) Basic (b) Diluted	7.29	26.09	26.10	10.32
19.ii	Earnings per share (after extra-ordinary items of Rs.07.29 each) (not annualised): (a) Basic (b) Diluted	7.29	26.09	0.00	10.32

S.	Particulars	Quarter Ended			Year Ended
No.		31-122022	09/30/2022	12/31/2021	03/31/2022 Audited
		Unaudited	Unaudited	Unaudited	
A.	PARTICULARS OF SHAREHOLDING				
1	Public shareholding .	s		A	
	- Number of shares	256481	256481	256481	256481
	- Percentage of shareholding	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	743519
	- Percentage of shares (as a % of the total shareholding of the promoter and promoter group)	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

3 months ended 31-12-2022		
NIL NIL NIL NIL		

Note:

- 1 The above results for the quarter have been reniewed by the Audit Committee and approved by the Board of Directors in their meeting held on13th February, 2023. The Statutory Auditors have carried out a limited review of these financial results.
- 2 The Company is primarily engaged in the business of cultivation, manufacture and sale of tea and is a single segment Company.
- 3 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 third quarter of the respective financial year.
- 4 As the Company is engaged in the business of Cultivation, Manufacturing and sale of tea which is seasonal in nature, figures for the quarter ended 31st December,2022 are not construed as representative of likely results for the year ending 31st March 2022.
- As the ultimate income tax liability will depend on results for the year ending 31st March, 2023 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.
- 6 Previous periods' figures have been re-arranged / re-grouped wherever necessary.

S. CHANDRA & CO * AHMADPUR : *)

* OF THE PROPERTY OF THE PRO For and on behalf of the Board

Director

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Place: Kolkata Date: 13/02/2023



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