



# HARIA APPARELS LTD.

A/111, GOKUL ARCADE, SUBHASH ROAD, VILE PARLE (EAST), MUMBAI – 400 057  
TEL : 6239 0086 Email : [accounts@hariagroup.com](mailto:accounts@hariagroup.com)  
CIN : U18204MH2011PLC212887

REF:- HAL/BSE/2026-27/2620

30<sup>th</sup> May 2026

To,  
The Secretary,  
BSE Limited,  
25<sup>th</sup> Floor, P. J. Towers,  
Dalal Street, Fort,  
Mumbai - 400 001.

Respected Sir,

**Sub: Outcome of Board Meeting and Submission of Audited Financial Results for the year ended March 31<sup>st</sup> 2026.**

Dear Sir / Madam,

With reference to the captioned subject and pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform that at the meeting of the Board of Directors of the Company held on Saturday, 30<sup>th</sup> May, 2026. The meeting of the Board of Directors commenced at 8.00 p.m. and concluded at 8.45 p.m. at A/111, Gokul Arcade, Subhash Road, Vile Parle (East), Mumbai – 400 057, the Board of Directors inter alia :

- 1 Approved the Audited Financial Results for quarter and year ended 31<sup>st</sup> March, 2026.

Accordingly, we enclose herewith the following documents for the quarter and year ended 31<sup>st</sup> March, 2026 :

- a. Audited Financial Results of the Company.
- b. Auditors Reports issued by the Statutory Auditors on the Financial Results of the Company.
- c. Statement of Asset and Liabilities as on 31<sup>st</sup> March, 2026.
- d. Declaration on the unmodified opinion in the Auditor's Report on Financial Results of the Company.

You are requested to kindly take note of the same.

Thanking You,

Yours faithfully,

For **HARIA APPARELS LIMITED**



**MANAGING DIRECTOR**

DIN : 03086652

**HARIA APPARELS LIMITED**  
A/111, Gokul Arcade, Subhash Road,  
Vile Parle (East), Mumbai - 400 057.

**STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026**

(RS. IN LACS)

Sr. No.	PARTICULARS	QUARTER ENDED			YEAR ENDED	
		31-Mar-26 (AUDITED)	31-Dec-25 (UNAUDITED)	31-Mar-25 (AUDITED)	31-Mar-26 (AUDITED)	31-Mar-25 (AUDITED)
1	<b>INCOME</b>					
	(a) Revenue from Operations	198.43	339.11	-	969.43	-
	(b) Other Income	55.36	57.25	60.67	232.37	237.40
	<b>Total Income (a + b)</b>	<b>253.79</b>	<b>396.36</b>	<b>60.67</b>	<b>1201.79</b>	<b>237.40</b>
2	<b>EXPENDITURE</b>					
	(a) Cost of Material Consumed	-	-	-	0.00	0.00
	(b) Purchase of traded Goods	227.84	352.71	-	999.65	0.00
	(c) Change in inventories of Finished Goods, Work in Progress and Stock in Trade	-35.17	-14.84	-	(50.01)	0.00
	(d) Employee benefits Expenses	13.15	4.24	6.24	28.21	22.84
	(e) Finance Costs	16.76	13.65	0.80	36.87	16.39
	(f) Depreciation and Amortisation	4.84	4.84	4.76	19.06	20.53
	(g) Other Expenditure	8.28	42.13	14.67	103.75	93.64
	<b>Total Expenditure (a + b + c + d + e + f + g)</b>	<b>235.70</b>	<b>402.72</b>	<b>26.47</b>	<b>1137.52</b>	<b>153.40</b>
3	<b>Profit / (Loss) before Exceptional Items and Extra - Ordinary Items &amp; Tax (1 - 2)</b>	<b>18.09</b>	<b>(6.37)</b>	<b>34.21</b>	<b>64.27</b>	<b>84.01</b>
4	<b>Exceptional Items</b>	-	-	-	-	-
5	<b>Profit / (Loss) before Extra - Ordinary Items &amp; Tax (3 - 4)</b>	<b>18.09</b>	<b>(6.37)</b>	<b>34.21</b>	<b>64.27</b>	<b>84.01</b>
6	<b>Extra-Ordinary Items</b>	-	-	-	-	-
7	<b>Profit / (Loss) before Tax (5 - 6)</b>	<b>18.09</b>	<b>(6.37)</b>	<b>34.21</b>	<b>64.27</b>	<b>84.01</b>
8	<b>TAX EXPENSES</b>					
	(a) Current Year Tax	-	-	-	-	-
	(b) Earlier Year Tax	-	-	-	-	-
	(c) Deferred Tax	-7.22	-	0.35	-7.22	0.35
	<b>Total Tax Expenses (a + b + c)</b>	<b>(7.22)</b>	<b>0.00</b>	<b>0.35</b>	<b>(7.22)</b>	<b>0.35</b>
9	<b>Net Profit / Loss after Tax (7 - 8)</b>	<b>25.31</b>	<b>(6.37)</b>	<b>33.86</b>	<b>71.49</b>	<b>83.66</b>
10	<b>Other Comprehensive Income</b>					
	Items that will not be reclassified subsequently to Profit or Loss	-	-	-	-	-
	Income tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-
	Items that will be reclassified subsequently to Profit or Loss	-	-	-	-	-
	Income tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-
	<b>Other Comprehensive Income, Net of Tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
11	<b>Total Comprehensive Income for the period (9+10)</b>	<b>25.31</b>	<b>(6.37)</b>	<b>33.86</b>	<b>71.49</b>	<b>83.66</b>
12	Paid-up Equity Share Capital (Face Value Rs.10/- each)	1528.98	1528.98	1528.98	1528.98	1528.98
13	Reserves excluding revaluation reserves (as per Balance Sheet of previous accounting year ) To be given in coloumn (3)	-	-	-	(844.67)	(918.38)
14	Basic and Diluted Eaming per Share (Rs.)	0.17	(0.04)	0.22	0.05	0.55

**HARIA APPARELS LIMITED**  
**BALANCE SHEET AS AT 31ST MARCH, 2026**

		(RS. IN LACS)	
Sr. No.	PARTICULARS	ACCOUNTING YEAR ENDED 31-Mar-26 (AUDITED)	ACCOUNTING YEAR ENDED 31-Mar-25 (AUDITED)
<b>I.</b>	<b><u>ASSETS</u></b>		
<b>1</b>	<b>NON-CURRENT ASSETS</b>		
	Property, Plant & Equipment	253.46	198.07
	<u>Financial Assets</u>		
	Investments	0.69	0.69
	Loans & Advances	784.05	775.68
	Other Financial Assets	15.18	15.18
	Deferred Tax Assets (Net)	346.13	339.26
	Other Non-Current Assets	8.15	92.40
	Non-Current Tax Assets	23.66	23.50
	Sub-Total - (A)	<b>1,431.34</b>	<b>1,444.78</b>
<b>2</b>	<b>CURRENT ASSETS</b>		
	Inventories	50.07	0.05
	<u>Financial Assets</u>		
	Loans & Advances	3.00	0.00
	Trade Receivables	189.65	15.23
	Cash and Cash Equivalent	15.09	29.22
	Other Current Assets	12.50	8.13
	Sub-Total - (B)	<b>270.31</b>	<b>52.62</b>
	<b>TOTAL ( A+B )</b>	<b>1,701.64</b>	<b>1,497.40</b>
<b>II</b>	<b><u>EQUITY AND LIABILITIES</u></b>		
<b>3</b>	<b>SHAREHOLDERS' FUND</b>		
	Equity Share Capital	1528.98	1,528.98
	Other Equity	(844.67)	(918.38)
	Sub-Total - (C)	<b>684.31</b>	<b>610.60</b>
<b>4</b>	<b>NON-CURRENT LIABILITIES</b>		
	<u>Financial Liabilities</u>		
	Borrowings	27.58	49.86
	Other Financial Liabilities	66.28	47.08
	Sub-Total - (D)	<b>93.86</b>	<b>96.94</b>
<b>5</b>	<b>CURRENT LIABILITIES</b>		
	Borrowing	0.00	-15.21
	<u>Financial Liabilities</u>		
	Trade Payables		
	- Dues to Micro & Small Enterprises		
	- Dues to Others	27.59	5.95
	Other Financial Liabilities	89.06	790.86
	Other Current Liabilities	806.82	8.25
	Sub-Total - (E)	<b>923.48</b>	<b>789.85</b>
	<b>TOTAL ( C+D+E )</b>	<b>1,701.64</b>	<b>1,497.40</b>

**HARIA APPARELS LIMITED**  
**STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH, 2026**

(RS.IN LACS)

Sr. No.	PARTICULARS	ACCOUNTING YEAR ENDED 31-Mar-26 (AUDITED)	ACCOUNTING YEAR ENDED 31-Mar-25 (AUDITED)
<b>I.</b>	<b><u>CASH FLOW FROM OPERATING ACTIVITIES</u></b>		
	Net Profit / (Loss) Before Tax	64.27	84.00
	<b>Add / (Less):- Adjustments for Non-Cash / Non-Operating Items:</b>		
	Depreciation & Amortization	19.06	20.53
	Finance Income	-1.26	-3.08
	Dividend Income	0.00	0.00
	Finance Cost	36.86	16.37
	(Profit) / Loss on Sale of Assets	0.00	0.00
	<b>Operating Profit/(Loss) Before Changes in Working Capital</b>	<b>118.92</b>	<b>117.82</b>
	<b>Adjustment for Changes in Working Capital</b>		
	(Increase) / Decrease in Trade Receivables	-174.43	0.77
	(Increase) / Decrease in Inventory	-50.01	0.00
	(Increase) / Decrease in Other Current Assets	-6.63	0.58
	(Increase) / Decrease in Other Non - Current Financial Assets	0.00	0.00
	Increase / (Decrease) in Trade Payables	21.64	-1.07
	Increase / (Decrease) in Other Current Financial Liabilities	85.96	1.13
	Increase / (Decrease) in Other Current Liabilities	13.17	-5.81
	Increase / (Decrease) in Other Non Current- Financial Liabilities	21.70	5.15
	<b>Net Changes in Working Capital</b>	<b>-88.60</b>	<b>0.75</b>
	<b>Cash Generated from Operations</b>	<b>30.32</b>	<b>118.57</b>
	Less: Taxes Paid (Net of refund received)	85.35	17.98
	<b>Net cash flow from/(used in) operating activity</b>	<b>115.67</b>	<b>136.55</b>
<b>II.</b>	<b><u>CASH FLOW FROM INVESTING ACTIVITIES</u></b>		
	Purchase of Property, Plant & Equipment & Intangible Assets	-74.46	0.00
	Sale of Property, Plant & Equipment & Intangible Assets	0.00	0.00
	Financial Assets - Loans Given	5.63	-23.95
	Dividend Received	0.00	0.00
	<b>Net cash flow from/(used in) investing activity</b>	<b>-68.83</b>	<b>-23.95</b>
<b>III.</b>	<b><u>CASH FLOW FROM FINANCING ACTIVITY</u></b>		
	Proceeds from Borrowings	-24.12	-31.66
	Repayment of Borrowings	0.00	-47.62
	Finance Cost	-36.86	-16.37
	<b>Net cash flow from/(used in) in financing activity</b>	<b>-60.97</b>	<b>-95.65</b>
	<b>Net increase/ (decrease) in cash and cash equivalents (I+II+III)</b>	<b>-14.13</b>	<b>16.95</b>
	Cash and Cash equivalents at the beginning of the year	29.22	12.28
	<b>Cash and Cash equivalents at the end of the period</b>	<b>15.09</b>	<b>29.22</b>

**NOTES:**

- The above results were reviewed and considered by the audit committee and subsequently approved at the meeting of the Board of Directors of the company held on 30th May, 2026. The above results have been subjected to limited review by the Statutory Auditors of the Company.
- These financial results together with the results of previous period have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with relevant rules issues thereunder and other accounting principles generally accepted in India.
- The above is an extract of the detailed format of quarterly / Twelve months financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly and Twelve months ended Financial Results are available on the website of Stock Exchanges where the shares of the Company are listed viz. BSE Limited (www.bseindia.com.)
- The figures of current quarter (i.e., three months ended March 31, 2026) and preceding quarter (i.e., three months ended March 31, 2025) which have been subject to limited review.
- Previous periods figure have been regrouped, rearranged, reclassified wherever necessary to correspond with those of the current period.

**By Order of the Board  
FOR HARIA APPARELS LTD.**



**Managing Director  
DIN NO.: 03086652  
Mumbai , 30th May 2026**

**Mumbai , 30th May 2026**



## Limited Review Report

Independent Auditor's Report on the Quarterly and year ended Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To,  
The Board of Directors  
Haria Apparels Limited

### Opinion

1. We have audited the accompanying annual financial results ("the Statement") of **Haria Apparels Limited** ("the Company") for the year ended 31<sup>st</sup> March, 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. In our opinion and to the best of our information and according to the explanations given to us, the statement:
  - i. presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
  - ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") specified under Section 133 of Companies Act, 2013 ("the Act"), read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information of the Company for the year ended 31<sup>st</sup> March, 2026.

### Basis for Opinion

3. We conducted our audit of financial results in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Statement" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Responsibilities of Management's and Those Charged with Governance for the Statement.**

### RAKCHAMPS - CHARTERED ACCOUNTANTS

GF-9 H-Wing Building No. 2 Rock Enclave, Sahyadri NGR, Next to SBI, Hindustan Naka, Charkop Industrial Area, Kandivali West, Mumbai 4000-67  
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4. The Statement has been prepared on the basis of the annual financial statements and has been approved by the Board of Directors. The Company's Board of Directors are responsible for the preparation and presentation of these Statement that gives a true and fair view of the net loss and other comprehensive income and other financial information of the Company in accordance with the Ind AS specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.
5. In preparing the Statement, Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors are responsible for overseeing the Company's financial reporting process.

**Auditor's Responsibility for the Audit of the Financial Result**

7. Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Statement.
8. As a part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- i. Identify and assess the risks of material misstatement of the Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is

sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

**RAKCHAMPS - CHARTERED ACCOUNTANTS**

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- ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the company's internal control. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
  - iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Board of Directors.
  - iv. Conclude on the appropriateness of Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
  - v. Evaluate the overall presentation, structure and content of the Statements, including the disclosures, and whether the Statements represent the underlying transactions and events in a manner that achieves fair presentation.
9. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

## Other Matters

### RAKCHAMPS - CHARTERED ACCOUNTANTS

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The Statement includes the results for the quarter ended March 31, 2026 and 31st March 2025 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and 31st March 2025 respectively and the published unaudited year-to-date figures up to the end of the third quarter of the corresponding financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

**For RAKCHAMPS & Co. LLP**  
**CHARTERED ACCOUNTANTS**  
**FRN – 131094W/W100083**



**CA. Ramanatha Shetty – Partner**

Membership No. 218600

**UDIN: 262186000JSOXAS2194**

**Date: 30-05-2026**

**Place: Mumbai**

## RAKCHAMPS - CHARTERED ACCOUNTANTS

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# HARIA APPARELS LTD.

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CIN : U18204MH2011PLC212887

REF:- HAL/BSE/2026-27/2619

30<sup>th</sup> May 2026

To,  
The Secretary,  
BSE Limited,  
25<sup>th</sup> Floor, P. J. Towers,  
Dalal Street, Fort,  
Mumbai - 400 001.

Respected Sir,

**Sub: Declaration regarding Audit report with unmodified opinion with respect to Annual Audited Financial Results for the Financial Year ended March, 31<sup>st</sup> 2026.**

**Dear Sir / Madam,**

Pursuant to Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, and SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27<sup>th</sup> May, 2016, it is hereby declared and confirmed that Auditors' Report obtained from M/s.RAK Champs & Co. LLP Chartered Accountants on Annual Audited Financial Results of the Company for the financial year ended 31<sup>st</sup> March, 2026 has an unmodified opinion.

Kindly take the above information on record.

Thanking You,

Yours faithfully,

For **HARIA APPARELS LIMITED**



**MANAGING DIRECTOR**

**DIN : 03086652**