



**D LODHA & ASSOCIATES**  
Chartered Accountants

**Office :**

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**Limited Review Report on Unaudited Quarterly Financial Results and year to date Result of  
Harmony Capital Services Limited pursuant to the Regulation 33 of SEBI (Listing Obligations  
and Disclosure Requirement), Regulations, 2015 (as amended)**

The Board of Directors of  
**Harmony Capital Services Limited**

We have reviewed the accompanying statement of Unaudited Financial Results of Harmony Capital Services Limited ("The Company") for the quarter ended September 30, 2021 and for year to date period from 01.04.2021 to 30.09.2021, being submitted by the Company pursuant to the requirement of regulation 33 of SEBI (Listing Obligations and Disclosures Requirements, 2015 ("the Regulation"), as amended.

This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "interim Financial Reporting". - ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.. Our responsibility is to issue a report on these financial statements based on our review.

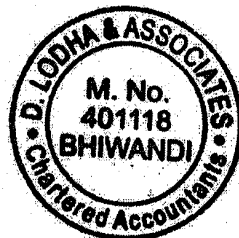
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For D. Lodha & Associates  
Chartered Accountants  
Firms Reg. No. 135606W



Dinesh Lodha  
(Proprietor)  
M. N. No. 401118  
UDIN: 21401118AAAADT3382



Place: Thane  
Date: 29.10.2021

**HARMONY CAPITAL SERVICES LIMITED**

CIN: L67120MH1994PLC288180

Reg. Off. Office No. 8A, 8th Floor, Astral, Centre, 470/B, N. M. Joshi Marg, Chinchpokli- West, Mumbai - 400 011

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2021**

		(RS. IN LAKH)					
SR. NO.	Particulars	THREE MONTHS ENDED			SIX MONTHED ENDED		YEAR ENDED
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>REVENUE</b>						
	a) Revenue from Operation	-	-	-	-	-	-
	b) Other Income	(0.10)	2.84	0.25	2.74	0.54	0.47
	<b>Total Income</b>	<b>(0.10)</b>	<b>2.84</b>	<b>0.25</b>	<b>2.74</b>	<b>0.54</b>	<b>0.47</b>
2	<b>Expenses</b>						
	a. Cost of Material Consumed	-	-	-	-	-	-
	b. Purchase of Stock -in-Trade	-	-	-	-	-	-
	c. Changes in inventories of finished goods, work-in-progress and stock -in-trade	-	-	-	-	-	-
	d. Employee benefits expense	0.30	0.30	0.30	0.60	0.60	1.20
	e. Finance Cost	-	-	-	-	-	-
	f. Depreciation and Amortisation expense	0.01	0.01	0.01	0.01	0.01	0.02
	g. Other Expenses	0.25	3.45	0.41	3.70	3.79	5.02
	<b>Total Expenses</b>	<b>0.56</b>	<b>3.76</b>	<b>0.72</b>	<b>4.31</b>	<b>4.40</b>	<b>6.24</b>
3	<b>Profit / (Loss) before Exceptional Items and Tax (1-2)</b>	<b>(0.65)</b>	<b>(0.92)</b>	<b>(0.46)</b>	<b>(1.57)</b>	<b>(3.86)</b>	<b>(5.77)</b>
4	<b>Exceptional Items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
5	<b>Profit / (Loss) before Tax (3+4)</b>	<b>(0.65)</b>	<b>(0.92)</b>	<b>(0.46)</b>	<b>(1.57)</b>	<b>(3.86)</b>	<b>(5.77)</b>
6	Tax Expenses - current and deferred	0.00	0.00	0.14	0.00	0.14	-0.02
7	<b>Net Profit / (Loss) for the period/year</b>	<b>(0.65)</b>	<b>(0.92)</b>	<b>(0.60)</b>	<b>(1.57)</b>	<b>(4.00)</b>	<b>(5.75)</b>
8	<b>Other Comprehensive Income</b>						
	i. Items that will not be reclassified to profit & loss	-	-	-	-	-	-
	ii. Income tax relating to items that will not be reclassified to profit & loss	-	-	-	-	-	-
	<b>Total other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9	<b>Total Comprehensive Income for the period/Year (7+8)</b>	<b>(0.65)</b>	<b>(0.92)</b>	<b>(0.60)</b>	<b>(1.57)</b>	<b>(4.00)</b>	<b>(5.75)</b>
10	Paid-up Equity Share Capital (Face Value Rs. 10/- each)	300.09	300.09	300.09	300.09	300.09	300.09
11	Other Equity	-	-	-	-	-	(162.45)
12	<b>Earning Per Share not annualised)</b>						<b>0.00</b>
	(a) Basic	-	-	-	-	-	0.00
	(b) Diluted	-	-	-	-	-	0.00

**Notes:**

- The aforesaid unaudited Standalone Financial results were reviewed by the Audit Committee and approved by 'the Board of Directors at their Meeting held on' Oct 29, 2021. These unaudited Standalone Financial Results have been prepared in accordance with the Indian Accounting Standards ("Ind-AS") as specified under Section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and the provisions of the Companies Act, 2013.
- The Statutory Auditor of the Company have carried out the Limited Review of the Financial Results for the 'Quarter ended on 30th Sept 2021, as required under Regulation 33, of the Securities and Exchange Board of India (Listing Obligation and Disclosure requirement) Regulation, 2015
- Considering the Nature of Business activities and related risks and returns, the Company has determined that it operates a single primary business segment
- The figure of the previous period have been reclassified /regrouped, whenever necessary, to correspond with those of the current period.
- There has been no material impact on the business of the Company due to Covid-19 pandemic
- The aforesaid Unaudited Standalone Financial Results will be uploaded on the Company's website www.hcsl.co.in and will also be available on the websites of BSE Ltd

For Harmony Capital Services Limited

*Asitosh Raulo*  
Asitosh Raulo  
Managing Director  
DIN: 01589574



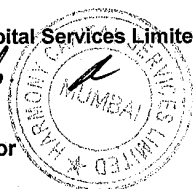
**HARMONY CAPITAL SERVICES LIMITED**  
**UNAUDITED CASH FLOW STATEMENTS FOR THE HALF YEAR ENDED 30.09.2021**

Particulars	Period ended 30.09.2021	Period ended 31.03.2021
<b>A) Cash Flow from Operating Activities</b>		
Net Profit before Tax	(156,542)	(577,168)
Adjustments for:		
Depreciation and amortisation	1,048	2,095
Loss on sale of Fixed Assets	-	-
Interest Paid	-	-
<b>Operating Profit Before Working Capital Changes</b>	<b>(155,495)</b>	<b>(575,073)</b>
<b>Changes in working capital</b>		
Adjustments for:		
(Increase) / Decrease in Loans	-	-
Increase / (Decrease) in Trade Payable	(6,016)	6,341
(Increase)/Decrease in Trade Receivable	(198,467)	-
(Increase)/Decrease in Other Financial Assets	(66,975)	(55,205)
Increase / (Decrease) in Other Financial Liabilities	(12,200)	14,000
Increase / (Decrease) in Provisions	9,440	(33,500)
Increase / (Decrease) in Short Term Borrowings	-	-
(Increase) / Decrease in Non- Current Investments	-	-
(Increase) / Decrease in Current Investments	324,834	417,825
<b>CASH GENERATED FROM OPERATIONS</b>	<b>(104,879)</b>	<b>(225,612)</b>
Income tax Paid	63,820	(1,370)
<b>Net cash generated A</b>	<b>(168,699)</b>	<b>(224,242)</b>
<b>B. Cash Flow from Investing Activities</b>		
Sale of Property, Plant and equipment	-	-
Purchase of property, plant and equipment	-	-
Shares received against Share Application Money	-	-
<b>Net Cash Flow B</b>	<b>-</b>	<b>-</b>
<b>C. Cash Flow from Financing Activities</b>		
Proceeds from Issue of Equity Shares	-	-
Proceeds of Short Term and Long Term Borrowings	150,000	-
Repayment of Short Term/Long Term Borrowings	-	-
Interest	-	-
Dividend Paid	-	-
<b>Net Cash Flow C</b>	<b>150,000</b>	<b>-</b>
<b>Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>(18,699)</b>	<b>(224,242)</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>597,365</b>	<b>821,609</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>578,666</b>	<b>597,365</b>
<b>Cash and Cash Equivalents Comprise</b>		
Cash on Hand	248,943	272,944
Balance with Bank, Current Account	329,723	324,421
	<b>578,666</b>	<b>597,365</b>

For Harmony Capital Services Limited

  
Asutosh Raulo  
Managing Director

DIN: 01589574



**HARMONY CAPITAL SERVICES LIMITED**

CIN: L67120MH1994PLC288180

Reg. Off. Office No. 8A, 8th Floor, Astral, Centre, 470/B, N. M. Joshi Marg, Chinchpokli- West, Mumbai - 400 011

**STATEMENT OF ASSETS & LIABILITIES AS ON 30TH SEPTEMBER 2021**

PARTICULARS		AS AT SEPT 30, 2021 (Unaudited)	AS AT MARCH 31, 2021 (Audited)
<b>A</b>	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	a). Fixed assets	10,423	11,470
	b). Non-current Investments :	1,916,450	1,916,450
	c). Deferred tax assets(net)	-	-
	d). Long-term loans & advances	-	-
	e). Other non-current assets	-	-
	<b>Total Non-current Assets</b>	<b>1,926,873</b>	<b>1,927,920</b>
2	<b>Current Assets</b>		
	a). Current Investment	9,870,923	10,195,757
	b). Inventories	-	-
	c). Trade Receivables	198,467	-
	d). Cash & Cash Equivalents	578,666	597,365
	e). Short-term Loans & Advances	-	-
	f). Other current assets	642,614	511,819
	<b>Total Current Assets</b>	<b>11,290,670</b>	<b>11,304,941</b>
	<b>TOTAL - ASSETS</b>	<b>13,217,543</b>	<b>13,232,861</b>
<b>B</b>	<b>EQUITY &amp; LIABILITIES</b>		
I	<b>Equity</b>		
	Equity Share Capital	30,009,000	30,009,000
	Reserve & Surplus	(16,977,113)	(16,820,570)
	<b>Sub - Total - Equity</b>	<b>13,031,887</b>	<b>13,188,430</b>
II	<b>LIABILITIES</b>		
1	<b>Non-Current Liabilities</b>		
	a). Long-term borrowings	-	-
	b). Deferred Tax Liabilities(Net)	-	-
	c). Other long term Liabilities	-	-
	d). Long-term Provisions	-	-
	<b>Total Non-current Liabilities</b>	<b>-</b>	<b>-</b>
2	<b>Current Liabilities</b>		
	a). Short -term borrowings	150,000	-
	b). Trade Payables	540	6,556
	c). Other current Liabilities	11,800	24,000
	d). Deferred Tax Liabilities	2,876	2,875
	e). Short-term provisions	20,440	11,000
	<b>Sub - Total - Current Liabilities</b>	<b>185,656</b>	<b>44,431</b>
	<b>TOTAL - EQUITIES AND LIABILITIES</b>	<b>13,217,543</b>	<b>13,232,861</b>



# HARMONY CAPITAL SERVICES LIMITED.

(CIN: L67120MH1994PLC288180)

Reg. Off: Office No. 8A, 8<sup>th</sup> Floor, Astral Centre,

470-B, N. M. Joshi Marg, Chinchpokli - West, Mumbai - 400 011.

Tel.: 022 2300 1206, Web Site: www.hcsl.co.in, E-mail: [harmonycsl@yahoo.com](mailto:harmonycsl@yahoo.com)

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To,

Date: 29/10/2021

**The Manager**

**Listing Dept./Market Operation Dept.**

BSE Limited. 14<sup>th</sup> floor, Phiroz Jeejeebhoy Towers,

Dalal Street, Mumbai - 400 023

**Sub : Undertaking for non-applicability of Regulation 32 of SEBI(LODR) Regulation 2015.**

**Ref : Harmony Capital Services Limited (Scrip Code-530055, Scrip ID- HRMNYCP)**

Dear Sir/Madam,

As per Regulation 32 of SEBI (LODR) Regulations, 2015 Every Listed Company shall submit to the Stock Exchange the following statement(s) on Quarterly Basis for Public Issue, right issue, preferential issue etc:-

- a) Indicating deviations, if any, in the use of proceeds from the objects stated in the offer document or explanatory statement to the notice for the general meeting, as applicable;
- b) Indicating category wise variation (capital expenditure, sales and marketing, working capital etc.) between projected utilization of funds made by it in its offer document or explanatory statement to the notice for the general meeting, as applicable and the actual utilization of funds.


In view of the aforesaid, I, the undersigned, Mr. Asutosh Raulo, Managing Director of Harmony Capital Service Limited hereby certify that Compliance of Regulation 32 of SEBI (LODR) Regulations, 2015 is not applicable to the company as the company has not issued any share by way of public issue, right issue, preferential issue during the quarter and half year ended on 30<sup>th</sup> September, 2021.

Please take on record the same.

Thanking you,

Yours truly,

**For Harmony Capital Services Limited**

  
Asutosh Raulo  
Managing Director  
DIN: 01589574

