

HARMONY CAPITAL SERVICES LTD.

(CIN: L67120MH1994PLC288180)

Reg. Office No. Unit No. 406 & 407, A Wing, Atrium,
Near ACME Plaza, Andheri Kurla Road, Andheri East,
J.B. Nagar, Mumbai, Maharashtra, India, 400059.

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

To, Date: 27th October, 2023

The Manager, BSE Limited PhirozeJeejeebhoy Towers Dalal Street Mumbai-400001	Symbol: HRMNYCP Scrip Code: 530055
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Subject: Outcome of the Board Meeting under Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

In Pursuant to **Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**, as amended, this is to inform you that the Board of Directors of Harmony Capital Services Limited at their meeting held on Today i.e. Friday, 27th October, 2023, at the registered office of the Company situated at 406 & 407, A Wing, Atrium, Near Acme Plaza, Andheri Kurla Road, Andheri East, J.B. Nagar, Mumbai, Maharashtra, India, 400059 has inter alia, considered and approved the Standalone Un-audited Financial Results of the Company for the Quarter and half year ended on 30th September, 2023.

We enclose herewith a copy of the said financial results along with the Limited Review Report by the Statutory Auditors of the company.

The meeting of Board of Directors commenced at 4:30 P.M. and concluded at 05:30 P.M.

You are requested to take the same on record and do the needful.

Thanking you,

Yours faithfully,

Harmony Capital Services Limited

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Anish Sharma
Managing Director & CFO
DIN: 09796597

Encl: As above

Registered Office & Works : Vill. Jat Mujhera, 10.6 Km. Bhopa Road, Muzaffarnagar-251308 (U.P.)

Phones : (0131) 2468591

E-mail : parijatpapermills@yahoo.com

CIN NO. L21012UP1989PLC010589

HARMONY CAPITAL SERVICES LTD.

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

(Rs. in 'Lakh)

S. No.	Particulars	Standalone					
		Quarter ended			Half Year ended		Year
		30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	a) Revenue from operations			-	-	-	-
	b) Other income	-	-	2.11	-	2.26	38.00
	Total income	-	-	2.11	-	2.26	38.00
2	Expenses						
	a) Cost of materials consumed						-
	b) Employee benefits expense	-	0.20	0.30	0.20	0.60	1.20
	c) Finance costs			-	-	-	-
	d) Depreciation and amortisation expense	-	0.01	0.01	0.01	0.01	0.02
	e) Other expenses	0.13	4.74	0.23	4.87	4.19	27.02
	Total expenses	0.13	4.95	0.54	5.08	4.80	28.24
3	Profit / (Loss) before exceptional Items and tax (1-2)	(0.13)	(4.95)	1.58	(5.08)	(2.54)	9.76
4	Exceptional items	-	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	(0.13)	(4.95)	1.58	(5.08)	(2.54)	9.76
6	Tax expense						
	a) Current tax	-	-	-	-	-	-
	b) Tax of earlier year provided / written back						-
	c) Deferred tax	(0.02)	-	-	(0.02)	-	(0.00)
7	Profit / (Loss) after Tax (5-6)	(0.11)	(4.95)	1.58	(5.06)	(2.54)	9.76
8	Other comprehensive income						
	a) Items that will not be reclassified to profit and loss	-	-	-	-	-	-
	Re-measurement gains (losses) on defined benefit plans						-
	Income tax effect						-
	b) Income tax relating to items that will not be reclassified to profit and loss	-	-	-	-	-	-
	Net other comprehensive income to be reclassified to profit or loss in subsequent periods						-
	Income tax effect						-
	Total other comprehensive income / (loss) for the period / year	-	-	-	-	-	-
9	Total comprehensive income / (loss) for the period/year (7+8)	(0.11)	(4.95)	1.58	(5.06)	(2.54)	9.76
10	Paid up equity share capital (face value of Rs. 10 per share)	300.09	300.09	300.09	300.09	300.09	300.09
11	Other equity						(159.22)
12	Earnings per equity share (face value of Rs. 10 per share) (not annualised, excluding year end)						
	Basic (Rs.)	(0.00)	(0.16)	0.05	(0.17)	(0.08)	0.33
	Diluted (Rs.)	(0.00)	(0.16)	0.05	(0.17)	(0.08)	0.33

Note:

1. The Unaudited Standalone Financial Results have been reviewed and approved by the Board of Directors at their Meetings held on 27th October, 2023. In compliance with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations as amended, 2015 ("SEBI Listing Regulations"), a limited review of the above results has been carried out by the Statutory Auditors of the

2. The Unaudited Standalone Financial Results have been prepared in accordance with the Indian Accounting Standards (Ind AS), Section 133 of the Companies Act, 2013 read with Rules framed thereunder and Schedule III to the Companies Act, 2013 as amended.

3. Considering the Nature of Business activities and related risks and returns, the Company has determined that it operates a single primary business

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Particulars	As at 30-Sep-23	As at 31-Mar-23
ASSETS:		
Non-current assets		
Property, plant and equipment	0.06	0.07
Intangible assets	-	-
Financial assets		
Loans	-	-
Other financial assets	-	-
Non - Current tax assets (Net)	-	-
Deferred Tax Assets	-	-
Other non-current assets	-	-
Total non-current assets	0.06	0.07
Current assets		
Inventories	-	-
Loan & Advances	134.00	55.00
Financial assets		
Trade receivables	0.01	22.73
Cash and cash equivalents	4.17	60.37
Other financial assets	-	-
Current tax assets (Net)	-	-
Other current assets	5.11	4.25
Total current assets	143.29	142.35
Total assets	143.35	142.42
EQUITY AND LIABILITIES:		
Equity		
Equity share capital	300.09	300.09
Other equity	(164.29)	(159.23)
Total equity	135.80	140.86
Non-current liabilities		
Financial liabilities		
Borrowings	-	-
Lease Liabilities	-	-
Provisions	-	-
Other non-current liabilities	-	-
Deferred tax liabilities (net)	0.02	0.02
Total non-current liabilities	0.02	0.02
Current liabilities		
Financial liabilities		
Borrowings	4.72	-
Trade payables		
(a) Total outstanding dues of micro enterprises and small enterprises	-	-
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	1.63	1.42
Lease Liabilities	-	-
Other financial liabilities		
Other current liabilities	1.18	-
Provisions	-	0.12
Total current liabilities	7.53	1.54
Total equity and liabilities	143.35	142.42

5 **Statement of Cash Flow - Standalone**

	Particulars	Six months ended on	
		30-Sep-23	30-Sep-22
A	Cash flow from operating activities		
	Profit / (loss) before tax	(5.08)	(2.54)
	<u>Adjustment to reconcile profit before tax to net cash flows:</u>		
	Depreciation and amortisation expense	0.01	0.01
	Finance cost	-	-
	Gain on Lease modification	-	-
	Interest income	-	-
	Operating cash flows before working capital changes	(5.07)	(2.53)
	Movements in working capital :		
	Changes in other assets and financial assets	21.89	(0.34)
	Changes in trade payable and financial liabilities	1.38	0.11
	Changes in other liabilities and provisions	(0.12)	(0.10)
	Changes in Current Investment		1.71
		23.15	1.38
	Cash generated from / (used in) operations	18.08	(4.55)
	Income taxes paid / Refund - Net	-	0.17
	Net cash flow from / (used in) operating activities (A)	18.08	(4.72)
B	Cash flow from investing activities:		
	Purchase of fixed assets, including intangible assets	-	-
	Interest received	-	-
	Inter Corporate deposits and loan to others recovered/(given)	(79.00)	-
	Net cash flow (used in) investing activities (B)	(79.00)	-
C	Net cash flow from financing activities:		
	Proceeds from Redeemable Preference shares	-	-
	Proceeds from short term borrowings	-	5.20
	Repayment of short term borrowings	4.72	-
	Interest on overdraft facility	-	-
	Payment of lease liability	-	-
	Net cash flow from financing activities (C)	4.72	5.20
D	Net (decrease) / increase in cash and cash equivalents (A + B + C)	(56.20)	0.48
	Cash and cash equivalents at the beginning of the year	60.37	3.68
	Cash and cash equivalents at the end of the period	4.17	4.16

6. The figures for the previous periods have been regrouped/ rearranged whenever considered necessary, to confirm current period classification.

For and on behalf of the Board of Directors of
FOR HARMONY CAPITAL SERVICES LTD.

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Anish Sharma
Managing Director & CFO
DIN : 09796597
Place : Mumbai
Date : 27th October, 2023



F.R.N. 022743N

KAPISH JAIN & ASSOCIATES

CHARTERED ACCOUNTANTS

Head Office: 504, B-Wing, Statesman House, 148, Barakhamba Road, New Delhi - 110001 | Phone : +91-11-43708987

Mobile : +91 9971 921466 | Email : ca.kapish@gmail.com | Website : www.kapishjainassociates.com; www.cakja.com

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Standalone Unaudited Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to The Board of Directors Harmony Capital Services Limited

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("Statement") of **Harmony Capital Services Limited** ("the Company") for the quarter ended 30 September 2023 and the Standalone Unaudited Year to Date Results for the period 1 April 2023 to 30 September 2023 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI ((Listing Obligations and Disclosure Requirements) Regulation, 2015 (the "Regulation") as amended, including relevant circulars issued by the SEBI from time to time.
2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited interim standalone financial information which has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our review.
3. We conducted our review of the Statement 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statements are free of material misstatements. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 (Ind AS-34) specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The audit of financial results for the year ended 31 March 2023 and review of unaudited financial results for the quarter ended 30 June 2023 and quarter & half year ended 30 September 2022 included in the Statement was carried out and reported by M/s D. Lodha & Associates, Chartered Accountants vide their audit report

dated 30th May 2023 and review reports dated 04th August 2023 and 11th November 2022 respectively, whose audit and review reports have been furnished to us by the management and which have been relied upon by us for the purpose of our review of the Statement.

For **Kapish Jain & Associates,**
Chartered Accountants
Firm Registration No. 022743N

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Amit Madhesia
Partner
Membership No. 514162

UDIN: 23521888BHAOSA3379

Place: Delhi
Date: 27th October 2023