

General information about company

Scrip code	543266
NSE Symbol	HERANBA
MSEI Symbol	NOTLISTED
ISIN*	INE694N01015
Name of company	HERANBA INDUSTRIES LIMITED
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2022
Date of end of financial year	31-03-2023
Date of board meeting when results were approved	30-05-2023
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	17-05-2023
Description of presentation currency	INR
Level of rounding used in financial results	Crores
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited	Audited
Segment Reporting	Single segment
Description of single segment	Single segment
Start date and time of board meeting	30-05-2023 11:30
End date and time of board meeting	30-05-2023 12:45
Whether cash flow statement is applicable on company	No
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

Financial Results ♦ Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-01-2023	01-04-2022
B	Date of end of reporting period	31-03-2023	31-03-2023
C	Whether results are audited or unaudited	Unaudited	Audited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	260.18	1318.82
	Other income	3.14	12.22
	Total income	263.32	1331.04
2	Expenses		
(a)	Cost of materials consumed	141.93	907.99
(b)	Purchases of stock-in-trade	6.96	7.3
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	24.73	-33.32
(d)	Employee benefit expense	17.02	67.06
(e)	Finance costs	2.87	7.94
(f)	Depreciation, depletion and amortisation expense	6.08	22.73
(f)	Other Expenses		
1	Other Expenses	49.11	213.76
10			
	Total other expenses	49.11	213.76
	Total expenses	248.7	1193.46

Financial Results ♦ Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
3	Total profit before exceptional items and tax	14.62	137.58
4	Exceptional items	0	0
5	Total profit before tax	14.62	137.58
7	Tax expense		
8	Current tax	5.18	38.87
9	Deferred tax	-1.71	-5.66
10	Total tax expenses	3.47	33.21
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
14	Net Profit Loss for the period from continuing operations	11.15	104.37
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	11.15	104.37

Financial Results ♦ Ind-AS

Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
Other comprehensive income [Abstract]			
1 Amount of items that will not be reclassified to profit and loss			
1	Amount of items that will not be reclassified to profit and loss	-0.26	0.11
	Total Amount of items that will not be reclassified to profit and loss	-0.26	0.11
2	Income tax relating to items that will not be reclassified to profit or loss	0	0
3 Amount of items that will be reclassified to profit and loss			
1	Amount of items that will not be reclassified to profit and loss	0	0.08
	Total Amount of items that will be reclassified to profit and loss	0	0.08
4	Income tax relating to items that will be reclassified to profit or loss	0	0
5	Total Other comprehensive income	-0.26	0.19

Financial Results ♦ Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-01-2023	01-04-2022
B	Date of end of reporting period	31-03-2023	31-03-2023
C	Whether results are audited or unaudited	Unaudited	Audited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
23	Total Comprehensive Income for the period	10.89	104.56
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	11.15	104.37
	Total profit or loss, attributable to non-controlling interests	0	0
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	10.89	104.56
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
26	Details of equity share capital		
	Paid-up equity share capital	40.01	40.1
	Face value of equity share capital	10	10
27	Details of debt securities		
28	Reserves excluding revaluation reserve		770.36
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	2.79	26.08
	Diluted earnings (loss) per share from continuing operations	2.79	26.08
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	2.79	26.08
	Diluted earnings (loss) per share from continuing and discontinued operations	2.79	26.08
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	Disclosure of notes on financial results		

Statement of Asset and Liabilities

	Current year ended (dd-mm-yyyy)
Particulars	
Date of start of reporting period	01-04-2022
Date of end of reporting period	31-03-2023
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Consolidated
Assets	
1 Non-current assets	
Property, plant and equipment	208.52
Capital work-in-progress	71.73
Investment property	0
Goodwill	0
Other intangible assets	0
Intangible assets under development	0
Biological assets other than bearer plants	0
Investments accounted for using equity method	0
Non-current financial assets	
Non-current investments	0.77
Trade receivables, non-current	0
Loans, non-current	0
Other non-current financial assets	5.81
Total non-current financial assets	6.58
Deferred tax assets (net)	7.92
Other non-current assets	23.37
Total non-current assets	318.12
2 Current assets	
Inventories	303.59
Current financial asset	
Current investments	0
Trade receivables, current	386.18
Cash and cash equivalents	100.06
Bank balance other than cash and cash equivalents	19.37
Loans, current	0
Other current financial assets	2.87
Total current financial assets	508.48
Current tax assets (net)	0
Other current assets	32.09
Total current assets	844.16

Statement of Asset and Liabilities

Particulars		Current year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2022
Date of end of reporting period		31-03-2023
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
Total assets		1162.28
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
Equity share capital		40.01
Other equity		770.36
Total equity attributable to owners of parent		810.37
Non controlling interest		0
Total equity		810.37
Liabilities		
Non-current liabilities		
Non-current financial liabilities		
Borrowings, non-current		0
Trade payables, non-current		0
Other non-current financial liabilities		3.51
Total non-current financial liabilities		3.51
Provisions, non-current		8.99
Deferred tax liabilities (net)		0
Deferred government grants, Non-current		0
Other non-current liabilities		0
Total non-current liabilities		12.5
Current liabilities		
Current financial liabilities		
Borrowings, current		89.01
Trade payables, current		189.32
Other current financial liabilities		43.56
Total current financial liabilities		321.89
Other current liabilities		8.09
Provisions, current		1.63
Current tax liabilities (Net)		7.8
Deferred government grants, Current		0
Total current liabilities		339.41
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
Total liabilities		351.91
Total equity and liabilities		1162.28

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results

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Date of start of reporting period	01-01-2023	01-04-2022
Date of end of reporting period	31-03-2023	31-03-2023
Whether accounts are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Consolidated	Consolidated
1 Segment Revenue (Income)		
(net sale/income from each segment should be disclosed)		
Total Segment Revenue		
Less: Inter segment revenue		
Revenue from operations		
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
Total Profit before tax		
i. Finance cost		
ii. Other Unallocable Expenditure net off Unallocable income		
Profit before tax		
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
Total Segment Asset		
Un-allocable Assets		
Net Segment Asset		
4 Segment Liabilities		
Segment Liabilities		
Total Segment Liabilities		
Un-allocable Liabilities		
Net Segment Liabilities		
Disclosure of notes on segments		

