

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	Standalone
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	Yes
Type of cash flow statement	Cash Flow Indirect
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	Standalone	Standalone
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	258.9	1324.38
	Other income	4.25	13.58
	Total income	263.15	1337.96
2	Expenses		
(a)	Cost of materials consumed	142.14	907.99
(b)	Purchases of stock-in-trade	6.75	7.09
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	23.87	-26.89
(d)	Employee benefit expense	15.83	64.42
(e)	Finance costs	2.85	7.91
(f)	Depreciation, depletion and amortisation expense	6	22.59
(f)	Other Expenses		
1	Other Expenses	47.56	210.71
10			
	Total other expenses	47.56	210.71
	Total expenses	245	1193.82

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	18.15	144.14
4	Exceptional items	0	0
5	Total profit before tax	18.15	144.14
7	Tax expense		
8	Current tax	5.17	38.86
9	Deferred tax	-1.35	-4.83
10	Total tax expenses	3.82	34.03
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	14.33	110.11
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	14.33	110.11

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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D	Nature of report standalone or consolidated	Standalone	Standalone
Other comprehensive income [Abstract]			
1 Amount of items that will not be reclassified to profit and loss			
1	Item that will not be reclassified as to profit or loss (net)	-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	Item that will be reclassified as to profit or loss (net)	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)
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D	Nature of report standalone or consolidated	Standalone	Standalone
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	14.07	110.3
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0
	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	40.01
	Face value of equity share capital	10	10
27	Details of debt securities		
28	Reserves excluding revaluation reserve		776.1
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	3.58	27.52
	Diluted earnings (loss) per share from continuing operations	3.58	27.52
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	3.58	27.52
	Diluted earnings (loss) per share from continuing and discontinued operations	3.58	27.52
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	Standalone
Assets	
1 Non-current assets	
Property, plant and equipment	185.99
Capital work-in-progress	42.04
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	0.92
Trade receivables, non-current	0
Loans, non-current	53.19
Other non-current financial assets	5.81
Total non-current financial assets	59.92
Deferred tax assets (net)	7.09
Other non-current assets	6.78
Total non-current assets	301.82
2 Current assets	
Inventories	297.16
Current financial asset	
Current investments	0
Trade receivables, current	387.59
Cash and cash equivalents	99.26
Bank balance other than cash and cash equivalents	19.37
Loans, current	0
Other current financial assets	2.86
Total current financial assets	509.08
Current tax assets (net)	0
Other current assets	29.34
Total current assets	835.58

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	Standalone
3	Non-current assets classified as held for sale	21.9
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	1159.3
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
	Equity share capital	40.01
	Other equity	776.1
	Total equity attributable to owners of parent	816.11
	Non controlling interest	
	Total equity	816.11
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	8.94
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	Other non-current liabilities	0
	Total non-current liabilities	12.45
Current liabilities		
Current financial liabilities		
	Borrowings, current	89.01
	Trade payables, current	186.59
	Other current financial liabilities	38.02
	Total current financial liabilities	313.62
	Other current liabilities	7.7
	Provisions, current	1.63
	Current tax liabilities (Net)	7.79
	Deferred government grants, Current	
	Total current liabilities	330.74
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	343.19
	Total equity and liabilities	1159.3

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

Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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	Standalone	Standalone
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	

Cash flow statement, indirect

Particulars		Year ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2022
B	Date of end of reporting period	31-03-2023
C	Whether results are audited or unaudited	Audited
D	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	144.14
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	-41.42
	Adjustments for decrease (increase) in trade receivables, current	68.9
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	22.34
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	2.26
	Adjustments for other financial assets, current	-0.27
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-60.7
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-5.98
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	22.59
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0.76
	Adjustments for provisions, non-current	1.08
	Adjustments for other financial liabilities, current	8.97
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	-4.19
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	-23.87
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-9.53
	Net cash flows from (used in) operations	134.61
	Dividends received	0

Interest paid	7.91
Interest received	-4.2
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) operating activities	122.5
Cash flows from used in investing activities	
Cash flows from losing control of subsidiaries or other businesses	0
Cash flows used in obtaining control of subsidiaries or other businesses	0.15
Other cash receipts from sales of equity or debt instruments of other entities	0
Other cash payments to acquire equity or debt instruments of other entities	0
Other cash receipts from sales of interests in joint ventures	0
Other cash payments to acquire interests in joint ventures	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
Proceeds from sales of property, plant and equipment	0.09
Purchase of property, plant and equipment	61.31
Proceeds from sales of investment property	2.08
Purchase of investment property	0.74
Proceeds from sales of intangible assets	0
Purchase of intangible assets	0
Proceeds from sales of intangible assets under development	0
Purchase of intangible assets under development	0
Proceeds from sales of goodwill	0
Purchase of goodwill	0
Proceeds from biological assets other than bearer plants	0
Purchase of biological assets other than bearer plants	0
Proceeds from government grants	0
Proceeds from sales of other long-term assets	0
Purchase of other long-term assets	0
Cash advances and loans made to other parties	53.19
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
Dividends received	0
Interest received	4.27
Income taxes paid (refund)	0
Other inflows (outflows) of cash	8.89
Net cash flows from (used in) investing activities	-100.06
Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	0
Payments from changes in ownership interests in subsidiaries	0
Proceeds from issuing shares	0
Proceeds from issuing other equity instruments	0
Payments to acquire or redeem entity's shares	0
Payments of other equity instruments	0

	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	-1.95
	Repayments of borrowings	0
	Payments of finance lease liabilities	1.48
	Payments of lease liabilities	0
	Dividends paid	8
	Interest paid	6.65
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	-18.08
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	4.36
	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	4.36
	Cash and cash equivalents cash flow statement at beginning of period	94.9
	Cash and cash equivalents cash flow statement at end of period	99.26

