



S.C. DEWAN & CO.
CHARTERED ACCOUNTANTS

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**Independent Auditor's Review Report on the Quarterly and Year to Date
Unaudited Standalone 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
Haryana Leather Chemicals Limited

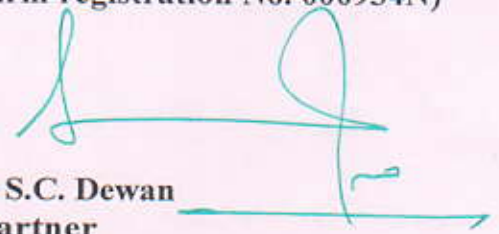
1. We have reviewed the accompanying statement of unaudited standalone financial results of **Haryana Leather Chemicals Limited** (the "Company") for the quarter ended **December 31, 2023** (the "Statement") attached herewith, being submitted by the Company Pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management And approved by the Company's 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 Statement is free of material misstatement. 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 Standards on Auditing 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 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 aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S.C. Dewan & Co.
Chartered Accountants
(Firm registration No. 000934N)



Per S.C. Dewan
Partner

(Membership Number: 015678)

UDIN:-24015678BKEJZC3521

Place : Panchkula
Date : 10-02-2024



HARYANA LEATHER CHEMICALS LIMITED

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Tel: +91-01681-225662: info@leatherchem.com

Website: www.leatherchem.com

CIN: L74999HR1985PLC019905

HARYANA
 LEATHER CHEMICALS LTD.

UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31-12-2023

		(Rs. In lacs except per share amount)					
Sr. NO.	PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	1062.98	1140.71	1008.73	3305.34	3159.64	4247.88
II	Other Income	35.35	30.70	26.36	90.35	88.16	117.31
	TOTAL INCOME: I+II	1098.33	1171.41	1035.09	3395.69	3247.80	4365.19
III	Expenses						
	(a) Cost of materials consumed	727.95	699.59	807.80	2254.21	2368.02	3085.33
	(b) Purchases of Stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, work in progress and stock-in-trade	-42.75	65.00	-70.99	-1.37	-41.62	(22.64)
	(d) Employees benefit expenses	109.98	108.95	97.59	333.40	304.00	379.81
	(e) Finance cost	2.93	0.54	0.23	4.09	2.98	4.86
	(f) Depreciation and amortisation expenses	18.00	18.00	19.00	55.00	55.00	77.68
	(g) Other expenses	159.95	186.50	121.59	475.67	391.09	586.78
	TOTAL EXPENSES: III (a to g)	976.06	1078.58	975.22	3121.00	3079.47	4111.82
IV	Profit / (Loss) before exceptional items & tax (I+II-III)	122.27	92.83	59.87	274.69	168.33	253.37
V	Exceptional items	0.00	49.08	0.00	0.00	0.00	0.00
VI	Profit / (Loss) before Tax (IV-V)	122.27	43.75	59.87	274.69	168.33	253.37
VII	Tax expenses						
	(1) Current tax	20.00	15.00	13.00	45.00	35.00	61.35
	(2) Deferred Tax	1.50	1.50	1.50	5.26	5.00	5.92
	(3) Tax paid for earlier years	0.00	0.00	0.00	0.00	0.00	0.00
VIII	NET PROFIT FOR THE PERIOD AFTER TAX (VI-VII)	100.77	27.25	45.37	224.43	128.33	186.10
IX	Other comprehensive income (Net of tax)	0.00	0.00	0.00	0.00	0.00	0.00
X	Total comprehensive income for the period (VIII+IX) (Comprising Profit/(Loss) & other comprehensive income for the period	100.77	27.25	45.37	224.43	128.33	186.10
XI	Paid up equity share capital (face value Rs.10/- each)	490.84	490.84	490.84	490.84	490.84	490.84
XII	Earnings per equity share in Rs.						
	(1) Basic	2.05	0.56	0.92	4.57	2.61	3.79
	(2) Diluted	2.05	0.56	0.92	4.57	2.61	3.79

Notes

- The unaudited results for the quarter ended 31st December 2023 have been reviewed by Audit Committee and approved by the Board of Directors in their meeting held on 10th February 2024.
- The statutory Auditors have carried out a Limited Review of the accounts for quarter ended 31st December 2023.
- The above results pertain to the Leather Finishing Chemicals manufacturing segment which is the only business segment of the Company in terms of 'IND AS 108 on "Operating Segment"'.
to make them comparable.
- The figures for the corresponding previous periods have been restated/regrouped, wherever necessary,

 Place: Gurugram
 Date: 10.02.2024

 For S.C. Dewan & Co
 Chartered Accountants

(S.C. Dewan) Partner


 Pankaj Jain (Managing Director)
 For Haryana Leather Chemicals Limited
