

HISAR SPINNING MILLS LIMITED

REGD. OFF. & WORKS: 9th K.M. STONE, HISAR-BHIWANI ROAD, V.P.O. DABRA (HISAR)- 125005 TEL/FAX: 91-1662-260397. Mob.: 98120-22682

CIN: L17112HR1992 PLCO31621, E-mail: hsml2000@rediffmail.com

Dated: November 12, 2021

Dept. of Corporate Services The Bombay Stock Exchange Limited Registered Office: Floor 25, P J Towers, Dalal Street, Mumbai 400001

Sub: Compliance of Clause 33(3) (a to c) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and half year ended on September 30, 2021 – (SCRIP CODE 521068).

Dear Sir,

We are to inform that the Board of Directors of the Company in their meeting held today i.e. Friday, November 12, 2021, considered and approved the Un-Audited Financial Results for the quarter and half year ended on September 30, 2021. The said Un-Audited Financial Results together with the Limited Review Report of the Statutory Auditors, is attached hereto.

It is further informed that the meeting started at 15.00 Hrs. and ended at 17.30 Hrs.

We hope you will find the same in order.

Thanking You,

A thorsed Signatory

Encl: As above.

CHD. OFF.: 707, INDUSTRIAL AREA, PHASE-I, CHANDIGARH. TEL / FAX: 91-172-2659754



ROMESH K. AGGARWAL & ASSOCIATES

CHARTERED ACCOUNTANTS

Head Office - 101, STREET No. 2, BALAJI COLONY, FARIDKOT- 151203

Branch Office - G.T. ROAD, MILLER GANJ, LUDHIANA-141003

Phones: 2532920, 2534289.

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE UNAUDITED QUARTERLY AND HALF YEARLY FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMMENDED

To The Board of Directors, Hisar Spinning Mills Limited

We have reviewed the accompanying Statement of unaudited financial results of **Hisar Spinning Mills Limited** ("the Company"), for the quarter and half year ended 30th September, 2021 ("the Statement"), 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").

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 ("the Act") 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.

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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 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.

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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



ROMESH K. AGGARWAL & ASSOCIATES

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Head Office - 101, STREET No. 2, BALAJI COLONY, FARIDKOT- 151203

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We draw attention to note no. 7 of the Statement, which describes the uncertainties and the impact of COVID-19 pandemic on the Company's operations and results as assessed by the management. Our conclusion is not modified in respect of this matter.

For ROMESH K. AGGARWAL & ASSOCIATES Chartered Accountants (Firm's Registration No. 000711N)

RUCHUR SINGLA)

Membership No. 519347

Place: Chandigarh Date: 12.11.2021

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Total tax expense 10.44 8.41 12.05 18.85 12.04 9roth for the period (A) 25.90 17.32 62.09 17.32	CTT TOO TO A STILL US TO SHOOT A STORY OF THE STILL SHOW IN			∴ •3.21 ∴	N 4 5 1 2 2 3	-5.21	-5.14
Prom for the period (A) 25.90 17.32 62.09	dal tax expense	A	L. 35. 5 T. 35 T. 11	12.05		6 612 na	
	off for the period (A)	107.61		Charles and the second second		17.31	29:23 57.75
Other comprehensive income	her comprehensive income		\$ \$ 17.08 K	34141	184.69		147.21
fieme that will not be notessified to profit or loss	me that will not be reclassified to		53 4/3 / 8				· • • • • • • • • • • • • • • • • • • •
Remeasurements of the defined recently	measurements of the defined benefit		数数线指	Second 1			۱ '
图49 转线: (1920 1988) 等。 (2015年 1925年 19	THE RESERVE OF THE PROPERTY OF	1.67	-5.91	-0.96	7.58	-0.30	-2.50
noome tax relating to items that will not	recessified to could be be that will not	0.42	4 49	0.07	(公里是) 图		-2.50
Otals Other Comprehensive Income	THE PROPERTY OF THE PARTY OF TH	28 12 4 1 1 1 1	"你你就是	医肾盂管		0.07	0.63
[B] \$6.666.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.00 \$1.	al Other Comprehensive Income	S	10 MALO 21 10 10	V/		6 7 5 5 6 6 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
	al Other Comprehensive income al Comprehensive income for the	ি - 1.25 ু : ১	4.42	-0.89	-5.67	-0.23	-1.87

of the Board of Di

Place: Chandigam Dated: 12.11:2021

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HISAR SPINNING MILLES LIMITED 9TH:KM. STONE, HISAR BHIWANI ROAD, V.P.O. DABRA, HISAR - 125005

UNAUDITED BALANCE SHEET AS AT 30TH SEPTEMBER: 2021

THE STATE OF THE STATE OF THE STATE OF	ANCE SHEEK AS AT 30TH	* 10.55 (See 10.50 See 1 5	(7 1-2-11)
Particulars		As at	্বোn lakh As at
	Note that the second of the second of	30:09:2021:	31.03.2021
(A) ASSETS		«Unaudited	Audited
(1) Non-Current Assets:			en e
(a) Passad History			
(a) Property, plant and equipment (b) Capital work-in-progress		249.95	271.1
(c) Financial assets:		25.87	0.0
(I) Other financial assets			
(d): Deferred tax assets (net)		43.50	22.3
(e) Other non-current assets		77.03.	95.8
Sub-total Non-Current Asset	The Board and Alberta College	108.96	0.0
(2) Current Assets)ts	**************************************	389.3
(a) Inventories			A 6- 3 W (-)
b) Financial assets:		776.99	778.89
(i) Trade receivables		448.99	301.73
Tress Trees and Journal Coldivatelles and		102:05	54.45
ii) Bank balances other than (ii) at	DOVE.	57.50	145.0
v) Other financial assets		28.51	19.87
c) Current tax assets (net)	Actual Mark & St.	8.31	8.31
d) Other current assets		140.54	118.39
Non-current assets classified as	s held for sale		0.00
Sub-total - Current Assets		1562.89	1426.65
	Laborate distribution and the	Tarrest Market State of the Control	
TOTAL - ASSETS	AND	2068.20	1816:04
	THE PERSON NAMED IN	TO SERVICE THE PARTY OF THE PAR	10:10:0
EQUITY AND LIABILITIES			
) Equity:	all their little and in		
) Equity Share capital		₹ 373.50	272 50
) Other Equity		1088.91	373.50
Sub-total Equity		1462.41	909.89
Liabilities	- 1. 8 E. W. P. S.	STORES OF THE STORES	1283.39
Non-Current Liabilities			
Financial Liabilities			. 1
Borrowings			ĺ
Other financial liabilities		14.99	20.37
Other non-current liabilities		42.21	3.81
Sub-total - Non-Current Liabilit	les i re manuel a conservation	44.45	3.66
	A THE STREET	101.65	27.84
en - Hayayayaya			
Marie & Security of the Program of the Con-	The state of the s	wast of the state of the	Contd:





Particulars 200 at	(₹ In lakhs)
	As at
30.09.2021	31.03 2021
(3) Current Liabilities Unaudited	Audited
(e) Financial Liabilities	7 7 7 7 1 1 1 TO
(I) Borrowings	(*)
(ii)≽ Trade payables. 145.02	175.47
(A) total outstanding during	145:17
(A) total outstanding dues of micro enterprises and 6.29	
(B) total outstands.	3.65
(B) total outstanding dues of creditors other than micro 231.08	400 0
www.commission.com.com.com.com.com.com.com.com.com.com	122.27
(iii) Other financial liabilities (b) Other current liabilities 60.61	أحمره
Street And Advantage of the Control	119.00
(c) Provisions 33:88	106.11
(d) Current tax liabilities (net)	6:44
33 Sub-total Current Liabilities 10:80	2.17
504:14	504.81
Total - Liabilities	
605:79	532.65
TOTAL EQUITY AND LIABILITIES	
2068:20	1816.04
######################################	

Place Chandigarh Dated 12.11.2021

By Order of the Board of Directors for Hisar Spinning Mills Limited

(Anurag Gupta)
Managing Director
DIN: 00192888

Contd....



Hisar Spinning Milla Limited

articulare	The state of the s	akhs
	For the half For the	half
CASH FLOW FROM OPERATING ACTIVITIES	30.09.2021 30.09.20)20
Profit before tax		
Adjustments for: Depreciation expense	246.79 4	9.57
Net loss/ (-) gain on disposal of property plant and	Contract to the contract of th	0.37
Loss on sale of property, plant and equipment held for sale: impairment loss on recognition on non-current assets at the k		0.00 0.09
	ower of 0.00	0.00
Government grant relating to EPCG Scheme Government grant relating to property plant and equipment		110
any value (OSA/ (-) Dain on financial instruments at Electric).02, - .14
Net loss (-) gain on foreign currency transactions and translation. Provision for interest written back	「No. 10 10 10 10 10 10 10 10 10 10 10 10 10	.78
Interest on shortfall in payment of advance income tax written bac Deferred processing fees	k	.37
Interest income Filmance costs	TAY 2	.03 .56
		.22
Operating profit before working capital changes	202.48 81	
Changes in working capital:		
Adjustments for decrease/(-) increase in operating assets: Inventories	William Land	
Trade receivables Other financial assets (current):	1.91 -83. -145.08 -51.	
Other financial assets (non-current)	.18.17	70
Other assets (current) Other assets (non-current)	-15.	00 23
	-108.90	10 %
Adjustments for increase/ (-) decrease in operating liabilities:		
Other financial liabilities (current) Other financial liabilities (non-current)	111.44 10.01 17.2	
Other liabilities (current)	0.00	Ю.
rovisions (current) ash generated from operations	6.07 -0.7 -3.55 -0.2	- 1 Y . 1
ncome taxes paid (net of refund)	33.88	7.%
let cash flows from/(-) used in operating activities	-20.70 -20.7 7.18 -66.5	
ASH FLOW FROM INVESTING ACTIVITIES		^
urchase of property, plant and equipment (including capital work		
rogress)	-lo 31.97	
roceeds from disposal of property plant and equipment	0.00 0.21	1
ank balances not considered as cash and cash equivalents:		
Increase/ decrease in deposits with more than twelve mon sturily (pledged with banks towards margin against bank guarantee) increase/ decrease in deposits with problem.	CONT. 10 10 10 10 10 10 10 10 10 10 10 10 10	
elve months but remaining metalthe action maturity more th	en 9.51 0.00	
edged with banks towards monthly of loss than twelve mont	hajatawa ya na alaya a waka wa kata ka	
onths but remaining maturity of less than twolve months	78.00 122.07	/\si\
erest received		
	13.45 5.49	
cash flows from/ (-) used in investing activities	48.20	18
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	深水水洗涤		gladinija diregula d	· 多斯·维尔(图)
	V	12. 3 C. T	Section Section	Service of the service of the
	· 1777	克莱达 公本 。		
Particulars		134		
A PLANT OF THE STATE OF THE STA	4 013 1932173	(15/28) 45 PM (16/15)	4-61839A 805 1875	Cin lakhs
			· ror the half	For the half
CONTRACTOR OF THE CONTRACTOR O			year ended	year ended
CASH FLOW FROM FINANCING ACTIVI	TIEGO	n and strains of	30:09.2021	30.09.2020
《大学》:"一、"大学","一、""大学","大学","大学","大学","大学","大学","大学","大学"	Y		The second second	18 18 NO 18 18 18 18 18 18 18 18 18 18 18 18 18
Proceeds from borrowings (non-current)	1.37 3			The second second
Repayment of borrowings (non-current)	(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	YY C. X-(877)	· 0.00?	30 M 60 00
Proceeds from borrowings (current) (net)	だい、 (食)や食		36.16	∴ 0.00 ∨
Recomment of home (current) (net)	1 1 N 1 N 1 N 1 N 1 N 1 N 1 N 1 N 1 N 1	N. 281 188	30.63	€ -49.15
Repayment of borrowings (current) (net)				0.00
Finance costs paid (net/of RTUFS subsid	y and interest	Bubyenilos for	20.00 × 11.00	. 18 -91.11
TO MONES IN THE PARTY OF THE PA		33 A THUM		-5.40
	- 112 m			1 42 14 1
Net cash flows from/ (-) used in financin			Sec. 31. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	
			·····	-145.66
Net Increase/ (-) decrease in cash		N. 2357	1	16 19 P
Net increase/ (-) decrease in cash and cr	sau ednivajeui		47.60	-80.46
Cash and cook activities	1.0			-00.46
Cash and cash equivalents at the beginn	ling of the yea	record days.	64.45	a bazile
		2 1 4 2 4 2 7	3.18 X 3.00 40 X	128.59
Cash and cash equivalents at the end of	the year			
\$20 GE \$20 N. N. N. DE 187 J. L. S. B. STEEL SHOWS SELECTED AND AN INC. 181 AN INC.			102.05	46.13
Components of cash and cash equivalent		1. 19 T 2 Y	733 F 24 C S. L.	
	THE RELIGIOUS CO.	SI The Assi		
s - in current accounts		XX 240 12 10		
- in deposit accounts		**************************************	. 50.28	44.05
Cash on hand	1 Ban 2 B	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	50.00	
				0.00
		ાંક્રેની કું જોઇલી કે π	11.77	<u>~2.08</u> ;
	1.78	Jan 3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	102.05	263 346:13
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	"· . "gg g (* d			urag Gupta)
			Manag	ing Director
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	L' BURGO			3.4

Dated: 12.11.2021



- The Financial Results has been prepared in accordance with recognition and measurement principles as laid down In the Indian Accounting Standards ("Ind AS") 34' interim Financial Reporting," prescribed under, Section 133 of the Companies (Act. 2013, read with relevant rules issued thereunder, and SEBI's circular no. CIR/CFD/FAC/62/2018 dated 5th July, 2016 as amended from time to time.
- Financial results has been reviewed by the Audit Committee and thereafter has been approved by the Board of Directors at their respective meeting held on 12th November 2021. The ilmited review as required under Regulation 33, and Regulation 52 of SEBI (Listing) Obligation and Diadosure Requirements) Regulations, 2015, has been completed by the Statuory Auditors.

 Previous reporting period figures in the financial results, including the notes thereto, have been reclassified wherever required to confirm to the current recording period presentation (described).
 - required to confirm to the current reporting period presentation/ classification.
- The Company is primarily in the business of manufacturing and sale of cotton yarn blanded (textile product). The Board of Directors of the Company, which has been identified as being the Chief Operating Decision Maker (CODM) evaluates the Company's performance, allocate resources based on the analysis of the various performance. Indicator of the Company as a single unit. Therefore, there is only one reportable segment for the Company.
- The Code on Social Security 2020 has been notified in the Official Gazette on 28th September, 2020. The effective date from which the changes are applicable is yet to be notified and the rules are yet to be framed. Impact if any, of the change will be assessed and accounted in the period in which said Code becomes effective and the rules framed thereunder are published.
- During the current quarter, the new scheme for Remission of Duties and Taxes on Exported Products (RoDTEP) was introduced by Ministry of Commerce and Industry vide inotification dated 17th August 2021 for eligible exported goods. Accordingly, the Company has reconsed in Revenue from operations the benefit of RoDTEP of Rs. 18.64 Lakhs during the quarter ended 30th September, 2021 out of which Rs. 6.47 Lakhs benefit pertains to eligible export sales for the period from 1st January, 2021 to 31st March, 2021 and Rs. 4.55 Lakhs benefit pertains to eligible export sales for the period from 1st April, 2021 to 30th June 2021.
- The Company's operations and financial results for the quarter and half year ended 30th September, 2021 and the corresponding quarter and half year ended 30th September, 2020 are not comparable as the results of the previous periods, were impacted by COVID-19 pandemic and the consequent locdown announced by the Centra/State Governments, due to which the operations were suspended for pair of the half year, ended 30th September, 2020.

The company has considered the possible effects that may result from the COVID-19 pandemic in the preparation of these unaudited financial results, including but not limited to the assessment of liquidity position and recoverability of carrying value of its assets comprising inventories and trade receivables. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of this pandemic, the company has, at the date of approval of these unaudited financial results, used internal and external sources of information and expects that the carrying amount of these assets will be recovered. Given the uncertainties associated with nature. condition and duration of COVID-19, the company will closely monitor any material changes arising out of the future seconomic conditions and its impact on the business of the company. 14

By Order of the Board of Directors for Hisar Spinning Mills Umited for Hisar Spinning Mills Limited

Dated: 12.11.2021

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(Anurac Gupta)
Managing Director DIN: 00192888

A CONTRACTOR