

Scrip code	
Scrip code	543916
NSE Symbol	NOTLISTED
MSEI Symbol	NOTLISTED
ISIN	INE0GYI01028
Name of company	Hemant Surgical Industries Ltd
Result Type	Main Format
Type of company	SME
Class of security	Equity
Date of start of financial year	01-04-2023
Date of end of financial year	31-03-2024
Date of board meeting when results were approved	09-11-2023
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	01-11-2023
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Half yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Unaudited
Segment Reporting	Single segment
Description of single segment	Medical Equipment & Supplies
Start date and time of board meeting	09-11-2023 15:00
End date and time of board meeting	09-11-2023 16:05
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	Not applicable

Financial Results – Other than Bank			
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	01-04-2023	01-04-2023
B	Date of end of reporting period	30-09-2023	30-09-2023
C	Whether results are audited or unaudited	Unaudited	Unaudited
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	Revenue From Operations		
	Revenue from operations	4751.15	4751.15
	Other income	263.75	263.75
	Total Revenue	5014.9	5014.9
2	Expenses		
(a)	Cost of materials consumed	4140.12	4140.12
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-509.72	-509.72
(d)	Employee benefit expense	353.76	353.76
(e)	Finance costs	51.43	51.43
(f)	Depreciation and amortisation expense	50.61	50.61
(g)	Other Expenses		
1	Other Expenses	455.19	455.19
	Total other expenses	455.19	455.19
	Total expenses	4541.39	4541.39

Financial Results – Other than Bank			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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B	Date of end of reporting period	30-09-2023	30-09-2023
C	Whether results are audited or unaudited	Unaudited	Unaudited
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.		
3	Profit before exceptional and extraordinary items and tax	473.51	473.51
4	Exceptional items	0	0
5	Profit before extraordinary items and tax	473.51	473.51
6	Extraordinary items	0	0
7	Profit before tax	473.51	473.51
	Current tax	119.17	119.17
	Deferred tax	-37.93	-37.93
	Total tax expenses	81.24	81.24
9	Net Profit Loss for the period from continuing operations	392.27	392.27
10	Profit (loss) from discontinuing operations before tax	0	0
11	Tax expense of discontinuing operations	0	0
12	Net profit (loss) from discontinuing operation after tax	0	0
13	Profit (loss) for period before minority interest	392.27	392.27
16	Net profit (Loss) for the period	392.27	392.27

Financial Results – Other than Bank			
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.		
17	Details of equity share capital		
	Paid-up equity share capital	1044	1044
	Face value of equity share capital	10	10
17	Details of debt securities		
	Basic earnings (loss) per share from continuing and discontinued operations	4.15	4.15
20	Debt equity ratio		
21	Debt service coverage ratio	0	0
22	Interest service coverage ratio	0	0

Statement of Asset and Liabilities	
Particulars	Half year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2023
Date of end of reporting period	30-09-2023
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Standalone
Equity and liabilities	
1 Shareholders' funds	
Share capital	1044
Reserves and surplus	3844.65
Money received against share warrants	0
Total shareholders' funds	4888.65
2 Share application money pending allotment	0
3 Deferred government grants	0
4 Minority interest	
5 Non-current liabilities	
Long-term borrowings	602.77
Deferred tax liabilities (net)	0
Foreign currency monetary item translation difference liability account	0
Other long-term liabilities	0
Long-term provisions	45.72
Total non-current liabilities	648.49
6 Current liabilities	
Short-term borrowings	99.09
Trade Payables	
(A) Total outstanding dues of micro enterprises and small enterprises	170.54
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	2360.31
Other current liabilities	618.63
Short-term provisions	222.66
Total current liabilities	3471.23
Total equity and liabilities	9008.37
Assets	
1 Non-current assets	
(i) Fixed assets	
Tangible assets	1736.38
Producing properties	0
Intangible assets	0
Preproducing properties	0
Tangible assets capital work-in-progress	0
Intangible assets under development or work-in-progress	0
Total fixed assets	1736.38

Statement of Asset and Liabilities		
Particulars		Half year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2023
Date of end of reporting period		30-09-2023
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
(ii)	Non-current investments	0.65
(v)	Deferred tax assets (net)	8.11
(vi)	Foreign currency monetary item translation difference asset account	0
(vii)	Long-term loans and advances	470.85
(viii)	Other non-current assets	0
Total non-current assets		2215.99
Current assets		
	Current investments	0
	Inventories	2328.53
	Trade receivables	1387.53
	Cash and cash equivalents	2133.01
	Bank balance other than cash and cash equivalents	0
	Short-term loans and advances	746.31
	Other current assets	197
Total current assets		6792.38
Total assets		9008.37
Disclosure of notes on assets and liabilities		

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results		
Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2023	01-04-2023
Date of end of reporting period	30-09-2023	30-09-2023
Whether accounts are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
1 Segment Revenue		
(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 Assets		
Un-allocable Assets		
Net Segment Assets		
4 Segment Liabilities		
Segment Liabilities		
Total Segment Liabilities		
Un-allocable Liabilities		
Net Segment Liabilities		
Disclosure of notes on segments		

Cash flow statement - indirect		
		6 months ended (dd-mm-yyyy)
	Particulars	
A	Date of start of reporting period	01-04-2023
B	Date of end of reporting period	30-09-2023
C	Whether results are audited or unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before extraordinary items and tax	473.51
2	Adjustments for reconcile profit (loss)	
	Adjustments to profit (loss)	
	Adjustments for finance costs	48.83
	Adjustments for depreciation and amortisation expense	50.61
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for share-based payments	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	-46.73
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments to profit (loss)	52.71
3	Adjustments for working capital	
	Adjustments for decrease (increase) in inventories	-847.87
	Adjustments for decrease (increase) in trade receivables	332.27
	Adjustments for decrease (increase) in other current assets	-373.77
	Adjustments for increase (decrease) in trade payables	112.1
	Adjustments for increase (decrease) in other current liabilities	-304.37
	Adjustments for provisions	13.64
	Total adjustments for working capital	-1068
	Total adjustments for reconcile profit (loss)	-1015.29
	Net cash flows from (used in) operations	-541.78
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	190.08
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities before extraordinary items	-731.86
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) operating activities	-731.86
4	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
	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 tangible assets	0
	Purchase of tangible assets	468.58
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Cash advances and loans made to other parties	0
	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	43.55
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	35.5
	Proceeds from government grants	0
	Net cash flows from (used in) investing activities before extraordinary items	-389.53
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) investing activities	-389.53
5	Cash flows from used in financing activities	
	Proceeds from issuing shares	2160.71
	Proceeds from issuing other equity instruments	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	296.87
	Repayments of borrowings	0
	Dividends paid	0
	Interest paid	48.83
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities before extraordinary items	2408.75
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) financing activities	2408.75
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	1287.36
6	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	1287.36
	Cash and cash equivalents cash flow statement at beginning of period	845.65
	Cash and cash equivalents cash flow statement at end of period	2133.01

