

Scrip code	
Scrip code	543916
NSE Symbol	Not Listed
MSEI Symbol	Not Listed
ISIN	INE0GYI01028
Name of company	HEMANT SURGICAL INDUSTRIES LIMITED
Result Type	Main Format
Type of company	SME
Class of security	Equity
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	13-11-2024
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	05-11-2024
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	13-11-2024 16:30
End date and time of board meeting	13-11-2024 17:00
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	01-04-2024	01-04-2024
B	Date of end of reporting period	30-09-2024	30-09-2024
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	4887.06	4887.06
	Other income	240.83	240.83
	Total Revenue	5127.89	5127.89
2	Expenses		
(a)	Cost of materials consumed	4169.19	4169.19
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-729.85	-729.85
(d)	Employee benefit expense	426	426
(e)	Finance costs	77.02	77.02
(f)	Depreciation and amortisation expense	68.6	68.6
(g)	Other Expenses		
1	Other Expenses	669.13	669.13
	Total other expenses	669.13	669.13
	Total expenses	4680.09	4680.09

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	01-04-2024	01-04-2024
B	Date of end of reporting period	30-09-2024	30-09-2024
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	447.8	447.8
4	Exceptional items	0	0
5	Profit before extraordinary items and tax	447.8	447.8
6	Extraordinary items	0	0
7	Profit before tax	447.8	447.8
	Current tax	112.7	112.7
	Deferred tax	16.87	16.87
	Total tax expenses	129.57	129.57
9	Net Profit Loss for the period from continuing operations	318.23	318.23
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	318.23	318.23
16	Net profit (Loss) for the period	318.23	318.23

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	01-04-2024	01-04-2024
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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.		
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	5.63	5.63
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		01-04-2024
Date of end of reporting period		30-09-2024
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	4760.06
	Money received against share warrants	
	Total shareholders' funds	5804.06
2	Share application money pending allotment	0
3	Deferred government grants	
4	Minority interest	
5	Non-current liabilities	
	Long-term borrowings	952.26
	Deferred tax liabilities (net)	23.16
	Foreign currency monetary item translation difference liability account	
	Other long-term liabilities	
	Long-term provisions	48.53
	Total non-current liabilities	1023.95
6	Current liabilities	
	Short-term borrowings	492.97
	Trade Payables	
	(A) Total outstanding dues of micro enterprises and small enterprises	202.8
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	2482.06
	Other current liabilities	1287.44
	Short-term provisions	301.02
	Total current liabilities	4766.29
	Total equity and liabilities	11594.3
Assets		
1	Non-current assets	
(i)	Fixed assets	
	Tangible assets	3313.15
	Producing properties	
	Intangible assets	0
	Preproducing properties	
	Tangible assets capital work-in-progress	13.4
	Intangible assets under development or work-in-progress	
	Total fixed assets	3326.55

Statement of Asset and Liabilities		
Particulars		Half year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		30-09-2024
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)	
(vi)	Foreign currency monetary item translation difference asset account	
(vii)	Long-term loans and advances	481.69
(viii)	Other non-current assets	93.14
Total non-current assets		3902.03
Current assets		
	Current investments	0
	Inventories	3082.52
	Trade receivables	1845.74
	Cash and cash equivalents	782.36
	Bank balance other than cash and cash equivalents	0
	Short-term loans and advances	1550.82
	Other current assets	430.83
Total current assets		7692.27
Total assets		11594.3
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	01-04-2024	01-04-2024
Date of end of reporting period	30-09-2024	30-09-2024
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		
Particulars		6 months ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2024
B	Date of end of reporting period	30-09-2024
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	447.8
2	Adjustments for reconcile profit (loss)	
	Adjustments to profit (loss)	
	Adjustments for finance costs	77.02
	Adjustments for depreciation and amortisation expense	68.6
	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)	0
	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)	145.62
3	Adjustments for working capital	
	Adjustments for decrease (increase) in inventories	-977.48
	Adjustments for decrease (increase) in trade receivables	327.93
	Adjustments for decrease (increase) in other current assets	-654.39
	Adjustments for increase (decrease) in trade payables	224.23
	Adjustments for increase (decrease) in other current liabilities	752.42
	Adjustments for provisions	20.82
	Total adjustments for working capital	-306.47
	Total adjustments for reconcile profit (loss)	-160.85
	Net cash flows from (used in) operations	286.95
	Dividends received	0
	Interest paid	0
	Interest received	-26.27
	Income taxes paid (refund)	112.75
	Other inflows (outflows) of cash	-19.76
	Net cash flows from (used in) operating activities before extraordinary items	128.17
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) operating activities	128.17
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	114.58
	Purchase of tangible assets	1723.78
	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	26.27
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	399.03
	Proceeds from government grants	0
	Net cash flows from (used in) investing activities before extraordinary items	-1183.9
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) investing activities	-1183.9
5	Cash flows from used in financing activities	
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	598.05
	Repayments of borrowings	0
	Dividends paid	0
	Interest paid	77.02
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities before extraordinary items	521.03
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) financing activities	521.03
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-534.7
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	-534.7
	Cash and cash equivalents cash flow statement at beginning of period	1317.06
	Cash and cash equivalents cash flow statement at end of period	782.36

