

# HEMO ORGANIC LIMITED

CIN: - L24231GJ1992PLC018224

Address: - 8-A, Gulnar, Chinar - Gulnar Appt. V V Nagar Road Anand -388001

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Ph. No. 9426075525

Date: March 19, 2024

To,  
**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai – 400 001

Dear Sir / Madam,

**Sub: Revised Limited Review Report for the financial results for the quarter ended on December 31, 2023**

**Ref: Hemo Organic Ltd (Security Id: HEMORGANIC Security Code: 524590)**

With reference to subject matter, this is to inform we have submitted unaudited standalone financial results along with limited review report for the quarter ended on December 31, 2023 on February 12, 2024. However, due to typo graphical error in limited review report, the reporting period was mentioned as December, 2024 instead of December, 2023. Therefore, we are hereby attaching herewith revised Unaudited standalone limited review report for the quarter ended on December 31, 2023, to rectify the typo graphical error occurred in the period mentioned in limited review report i.e. December, 2024 instead of December, 2023. Further, there is no change in data provided earlier except period mentioned in the limited review report.

In this regard, we hereby submitting the following:

1. Revised Limited Review Report for the quarter ended on December 31, 2023;

Kindly take the same on your record and oblige us.

Thanking You,

**For, Hemo Organic Limited**



**Dr. Dinesh Patel**  
**Chairman and Managing Director**  
**DIN: 00481641**

Place: Anand

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE  
FINANCIAL RESULTS OF HEMO ORGANIC LIMITED PURSUANT TO THE REGULATION  
33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS)  
REGULATIONS, 2015 FOR THE PERIOD ENDED 31<sup>st</sup> Dec, 2023**

To,

The Board of Directors,  
Hemo Organic Limited.

We have reviewed the accompanying statement of unaudited financial results of M/s Hemo Organic Limited for the quarter ended 31<sup>st</sup> Dec, 2023, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FCA/62/2016 dated July 5, 2016.

This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard (Ind AS) 34 on 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 financial statements are 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.

Based on our review conducted as above, except **as specified in Qualified Opinion para**, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



**Emphasis on Matter:**

- 1. The closing stock has been calculated and certified by management only and we have not been provided with the basis of calculation.***
- 2. The Company has not charged depreciation on the fixed assets during the year and accordingly provision of Indian Accounting Standards relating to depreciation and Deferred Tax Asset / Liabilities have not been followed. The management represented that the amount of depreciation being negligible the same has been not been incorporated.***

**Qualified Opinion:**

- 1. We have not been provided with the balance confirmation or any other details for the trade receivable, trade payable & Loans and Advances receivables/payables shown in the books of accounts & in the absence of the same we are unable to confirm the balance and nature of the transaction.***
- 2. We have not been able to verify the transactional documents relating bank statements. Four out of five account are not shown to us for verification. According to the management, the other accounts are dormant and therefore the same have not been collected from bank.***

Date: 12/02/2024  
Place: Ahmedabad  
UDIN: 24133926BKCJHK2688

For, M A A K & Associates  
(Chartered Accountants)



CA Marmik Shah  
(Partner)  
Mem. No.:133926

