

HANMAN FIT LIMITED
(Formerly Known as POWERHOUSE GYM & WELLNESS LIMITED)
702 CONCORD CHS LTD.,JVPD SCHEME PLOT NO.1,N.S.ROAD VILE PARLE [W]
MUMBAI,MH 400056 IN
CIN: L85190MH2013PLC240311, Website: www.hanman.fit,
Email Id:hanmancs27@gmail.com

Date: 29.05.2026

To,
The Bombay Stock Exchange Limited
The Manager - CRD
Phiroze Jheejheebhoy Towers,
Dalal Street,
Mumbai – 400001

Dear Sir,

Scrip Code: 538731

Subject: Financial Results as per Regulation 33 of SEBI (LODR) Regulations, 2015.

Pursuant to 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), Please find attached herewith the Audited Financial Statements for Half year and Financial Year ended on 31.03.2026 along with Auditor's Report.

This is for your information and records.

Thanking you,

Yours Faithfully,

On behalf of **HANMAN FIT LIMITED**

DIVESH SHANTARAM KOLI
DIN: 06620482
DIRECTOR

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To,
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The Manager - CRD
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Dalal Street,
Mumbai – 400001

Dear Sir,

Scrip Code: 538731

Subject: Unmodified Opinion on Audit Report.

Please note, there are no adverse remarks in the Auditor's Report issued by the Statutory Auditor of the Company. Hence, the Above is not applicable to the company

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Thanking you,

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Date: 29.05.2026

To,
The Bombay Stock Exchange Limited
The Manager - CRD
Phiroze Jheejheebhoy Towers,
Dalal Street,
Mumbai – 400001

Dear Sir,

Scrip Code: 538731

Subject: Statement of Deviation.

Please note, the company has not issued any shares in the past 3 years, hence the company is not required to prepare a Statement of Deviation.

This is for your information and records.

Thanking you,

Yours Faithfully,

On behalf of **HANMAN FIT LIMITED**

DIVESH SHANTARAM KOLI
DIN: 06620482
DIRECTOR

**INDEPENDENT AUDITOR'S REPORT ON HALF YEARLY STANDALONE FINANCIAL RESULTS
AND YEAR TO DATE RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF SEBI
(LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

To,
The Board of Directors of
HANMAN FIT LIMITED

Opinion

We have audited the accompanying Statement of standalone financial results of **HANMAN FIT LIMITED** ('the Company') for the half year ended and year ended 31st March, 2026 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended ('the Regulation').

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- a. is presented in accordance with the requirements of Regulation 33 of the Regulations; and
- b. gives a true and fair view in conformity with Accounting Standard 25 "Interim Financial Reporting", (AS 25") 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 of the net Loss and other financial information of the Company for the half year ended and year ended 31st March, 2026.

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

The Company has an accumulated loss of Rs 893.37 Lakhs as at 31st March 2026. The management of the Company is currently undertaking measures to revive its gymnasium operations and strengthen its brand presence. The outcome of these initiatives is subject to inherent uncertainties and casts a significant uncertainty on the Company's ability to continue as a going concern till new business avenues are established or the existing business of the company is revived. Pending the resolution of the above uncertainties, the management has prepared the aforesaid statement on a going concern basis. Our opinion is not qualified in respect of the above matter.

Management's Responsibilities for the Standalone Financial Results

This Statement, is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled on the basis of standalone financial statements for the year ended 31st March, 2026. The Company's Board of Directors are responsible for the preparation and presentation of the Standalone Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in AS 25, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in

accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of

B. L. DASHARDA & ASSOCIATES
CHARTERED ACCOUNTANTS



our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

Materiality is the magnitude of misstatements in the financial statements that individually or in aggregate makes it probable that the economic decision of reasonably knowledgeable user of the financial statements may be influenced. We considered quantitative materiality and qualitative factors in (i) planning the scope of our work and in evaluating the result of work in (ii) to evaluate the effect of any identified misstatement in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The financial results include the results for the half year ended March 31, 2026 and March 31, 2025 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of the first half of the respective financial year.

Our opinion is not qualified in respect of the above matter.

For B L Dasharda & Associates

Chartered Accountants

Firm Registration Number: 112615W



CA Sushant Mehta

Partner

Membership Number: 112489

Place: Mumbai

Date : 29th May, 2026

UDIN: 26112489RHGYQN9558

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS (As per Schedule III of Companies Act,2013 and Non-Ind AS)						
For the Year ended on 31st March, 2026						
(₹ in lakhs) (Except Earning per share)						
	PARTICULARS	STANDALONE				
		Half Year ended		Year ended		
		31/03/2026	30/09/2025	31/03/2025	31/03/2026	31/03/2025
		Unaudited	Unaudited	Audited	Audited	Audited
	INCOME					
I	Revenue from operations (Net)	11.00	10.00	3.05	21.00	3.05
II	Other Income	11.93	-	6.16	11.93	15.23
III	Total Income (I+II)	22.93	10.00	9.21	32.93	18.28
IV	EXPENSES					
	(a) Operating Expenses	-	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
	(d) Employee benefits expense	16.39	-	20.00	16.39	20.00
	(e) Finance Costs	0.02	0.02	0.02	0.04	0.03
	(f) Depreciation & amortisation expenses	9.75	9.76	11.85	19.51	26.76
	(g) Other expenses	5.78	1.67	7.09	7.45	53.58
	TOTAL EXPENSES (a to g)	31.95	11.45	38.96	43.40	100.36
V	Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)	(9.02)	(1.45)	(29.75)	(10.47)	(82.08)
VI	Exceptional Items	-	-	-	-	-
VII	Profit / (Loss) before extraordinary items and tax (V - VI)	(9.02)	(1.45)	(29.75)	(10.47)	(82.08)
VIII	Extraordinary items	-	-	-	-	-
IX	Profit / (Loss) before tax (VII-VIII)	(9.02)	(1.45)	(29.75)	(10.47)	(82.08)
X	Tax Expenses					
(i)	Current tax	-	-	-	-	-
(ii)	Deferred tax	-	-	-	-	-
(iii)	Prior Year Tax	-	-	-	-	-
XI	Profit / (Loss) for the period (IX- X)	(9.02)	(1.45)	(29.75)	(10.47)	(82.08)
XII	Paid Up Equity Share Capital	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00
XIII	Earnings per share (of ₹.10/- each)					
(i)	Basic	(0.09)	(0.01)	(0.28)	(0.10)	(0.78)
(ii)	Diluted	(0.09)	(0.01)	(0.28)	(0.10)	(0.78)
Notes:						
1	The above Financial Results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at the meeting held on 29th May, 2026.					
2	The Audited Standalone Financial Results have been prepared in accordance with the Accounting Standards as notified under section 133 of the Companies Act,2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India as amended from time to time.					
3	In accordance with Regulation 33 of the SEBI (LODR) Regulations, 2015, the above Audited Standalone Financial Results of the Company are posted on website of BSE Limited (www.bseindia.com) where the company's shares are listed.					
4	The Company operates in a single segment only.					
5	Figures for the previous Period/ Year have been re-grouped/ reworked/ re-arranged wherever necessary, to make them comparable.					
6	The figures for the half year ended 31st March 2026 and 31st March 2025 are the balancing figures between the audited figures in respect of the full financial year and the reviewed year-to-date figures up to half year ended of the respective financial year.					
7	The Government has notified and brought into force substantial provisions of the Code on Social Security,2020 ("Social Security Code"); the Occupational Safety, Health and Working Conditions Code,2020; the Industrial Relations Code,2020 and the Code on Wages,2019 (collectively, the "Labour Codes") on 21st,November 2025, which consolidate, subsume, amend and replace numerous existing central labour legislations. The Government had approved the Code on Social Security,2020, which will impact the Group's employee benefit obligations. The Ministry of Labour and Employment had earlier released draft rules for the Code on13th, November,2020. Subsequently, on 21st,November,2025, the Government has notified and brought into force substantial provisions of the Labour Codes. However, certain specific rules and corresponding State-level notifications are yet to be notified. Based on the evaluation done by the company there is no impact in the obligations in accordance with Ind AS 19- 'Employee Benefits' and FAQs on key accounting implications arising from the New Labour Codes issued by the Institute of Chartered Accountants of India ('ICAI') in the standalone financial results for the half year and year ended 31st March,2026 due to insignificant number of employees.					
For B. L. Dasharda & Associates Chartered Accountants F.R. No.: 112615W  CA Sushant Mehta Partner Membership Number: 112489 Place : Mumbai Dated: 29th May, 2026			For Hanman Fit Ltd Mr. Divesh Koli Director DIN :06620482			

STATEMENT OF AUDITED STANDALONE ASSETS AND LIABILITIES (As per Schedule III of Companies Act.2013 and Non-Ind AS) AS AT 31ST MARCH, 2026			
(₹ in lakhs)			
		Standalone	
Sr. No.	Particulars	As at 31st March, 2026	As at 31st March 2025
I	EQUITY AND LIABILITIES		
1	Shareholder's funds		
a	Share Capital	1,050.00	1,050.00
b	Reserves & Surplus	(893.37)	(882.90)
c	Money received against Share Warrants	-	-
	Sub -total-Shareholder's Fund	156.63	167.10
2	Share Application money pending allotment	-	-
3	Non-Current Liabilities		
a	Long Term Borrowings	-	-
b	Deferred Tax Liabilities (net)	-	-
c	Other long term liabilities	-	-
	Sub -total-Non-Current liabilities	-	-
4	Current Liabilities		
a	Short term borrowings	-	-
b	Trade Payables		
	(i) Total Outstanding dues of Micro & Small Enterprises	1.35	0.45
	(ii) Total Outstanding dues of other than Micro & Small Enterprises	16.02	16.08
c	Other Current Liabilities	85.79	69.38
d	Short term provisions	-	-
	Sub-total-Current Liabilities	103.16	85.92
	TOTAL EQUITY AND LIABILITIES	259.79	253.02
II	ASSETS		
1	Non-Current Assets		
a	Property Plant & Equipments & Intangible Assets		
i)	Property Plant & Equipments	56.41	65.53
ii)	Intangible Assets	41.57	51.96
b	Non Current Investments	15.27	15.27
c	Deferred Tax Assets (net)	-	-
d	Long Term Loan and Advances	-	-
e	Other Non-Current Assets	113.17	91.40
	Sub total Non-Current Assets	226.43	224.17
2	Current Assets		
a	Current Investment	-	-
b	Inventories	-	-
c	Trade Receivables	-	-
d	Cash and Cash Equivalents	32.18	27.25
e	Short-Term Loans and Advances	1.19	1.60
f	Other Current Assets	-	-
	Sub Total Current Assets	33.37	28.85
	TOTAL ASSETS	259.79	253.02
For B. L. Dasharda & Associates		For Hanman Fit Ltd	
Chartered Accountants			
F.R. No.: 112615W			
 			
CA Sushant Mehta		Mr. Divesh Koli	
Partner		Director	
Membership Number: 112489		DIN :06620482	
Place : Mumbai			
Dated: 29th May, 2026			

STATEMENT OF AUDITED STANDALONE CASH FLOWS (As per Schedule III of Companies Act.2013 and Non-Ind AS) AS AT 31ST MARCH,2026			
(₹ in lakhs)			
		Standalone	
Sr. No.	Particulars	As at 31st March, 2026	As at 31st March, 2025
A.	Cash Flows Provided By/(Used In) Operating Activities :		
	Profit/(Loss) before tax	(10.47)	(82.08)
	<u>Adjustments to reconcile profit before tax to cash provided by operations :</u>		
	Depreciation	19.51	26.76
	Loss on sale of fixed assets	-	-
	Interest Income	-	(6.16)
	Operating profit before working capital changes	9.05	(61.48)
	Less: Income Tax paid	-	-
		9.05	(61.48)
	<u>(Increase)/Decrease in Operating Assets :</u>		
	Inventories	-	-
	Trade Receivables	-	-
	Short Term Loans and advances	0.42	-
	Other Current Assets	-	(1.60)
	Other Non Current Assets	-	119.11
	Increase/(Decrease) in Operating Liabilities:		
	Trade Payables	0.84	0.63
	Other Current Liabilities	16.41	64.51
	Short Term Provisions	-	-
	Net cash from operating activities	26.71	121.17
B.	Cash Flows Provided By/(Used In) Investing Activities :		
	Bank Balances not considered as cash and cash equivalents	-	-
	Proceeds from redemption of fixed deposits	-	-
	Purchase and sale of Gold	-	9.46
	Deposit	(21.77)	(91.40)
	Sale/Disposal of Fixed asset	-	41.51
	Net cash from investing activities	(21.77)	(40.43)
C.	Cash Flows Provided By/(Used In) Financing Activities :		
	(Repayment)/Proceeds from Long-Term borrowings, net	-	(70.25)
	Interest paid	-	-
	Dividend paid (Including tax on dividend)	-	-
	Net cash from financing activities	-	(70.25)
D	Net Increase / (Decrease) in Cash and Bank Balances	4.93	10.49
	Cash and Bank Balances, Beginning of Year	27.25	16.76
	Cash and Bank Balances, End of Year/ Period (Refer Note 15)	32.18	27.25
E	Reconciliation of cash and cash equivalents with Balance sheet		
	Cash and cash equivalents at end of Year / Period (refer Note 15)	32.18	27.25
	Less: Balances not considered as cash and cash equivalents	-	-
	Net cash and cash equivalents at the end of Year	32.18	27.25
Note:- 1. The above Cash Flow Statement has been prepared under the 'Indirect method' as set out in "Accounting Standard -3" on Cash Flow Statements as notified under Companies (Accounts) Rules, 2015. 2.Previous year's figures have been regrouped and rearranged wherever necessary.			
For B. L. Dasharda & Associates Chartered Accountants F.R. No.: 112615W   CA Sushant Mehta Partner Membership Number: 112489 Place : Mumbai Dated: 29th May, 2026		For Hanman Fit Ltd Mr. Divesh Koli Director DIN :06620482	