

हिन्दुस्तान फ्लूरोकार्बन्स लिमिटेड

हिन्दुस्तान ऑर्गेनिक केमिकल्स लिमिटेड की सहायक कंपनी
(भारत सरकार का उद्यम)

पंजीकृत कार्यालय: 303, 3तल, बाबूखान एस्टेट,
बशीरबाग, हैदराबाद - 500 001 तेलंगाना भारत

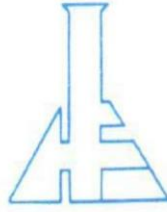
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फैक्स: +91-40-2329 6455

वेबसाइट: www.hfl.co.in

ई-मेल: hiflon@hotmail.com

hiflonpurchase@gmail.com



HINDUSTAN FLUOROCARBONS LIMITED

A Subsidiary of Hindustan Organic Chemicals Ltd.
(A Govt. of India Enterprise)

Regd. Office:

303, 3rd Floor, Babukhan Estate, Basheerbagh,
Hyderabad - 500 001 Telangana, INDIA

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CIN-L25206TG1983PLC004037



ISO 9001:2015
IND/QMS/NAB-C2975/2848



QM 004

BSE: HFL: 2024:

07th November, 2024

BSE Limited.,
Phiroze Jeejeebhoy Towers,
Mumbai – 400 001

Sir/ Madam

Sub: Outcome of 228th Board Meeting of HFL held on 07th November, 2024 – submission of Unaudited Financial Results of the Company for the 2nd Quarter ended 30th September, 2024 along with Limited Review Report & declaration of unmodified report.

Ref: 1: Regulation 30 & 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. HFL Equity Shares – Scrip Code: 524013.

Further to our letter no. HFL/SEC/BSE/228BM/2024 dated. 30th October, 2024 and through XBRL mode, intimating the date of Board Meeting under Reg. 29 and in compliance with Regulation 30, 33, 52 and such other applicable regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform that the Board of Directors in their meeting held today i.e. on 07th November, 2024 (Thursday) have *inter-alia* approved the following matters:

1. Unaudited financial statements of HFL for the 2nd Quarter ended 30th September, 2024 prepared as per IND AS along with the Limited Review Report of Statutory Auditors and Other routine matters provided in the agenda.
2. Noted superannuation of Shri P Ravikumar, HOCL Nominee Director in HFL Board and nomination of Shri M J Jagadeesh as HOCL Nominee Director in HFL Board w.e.f 01.01.2025

In this regard, please find enclosed herewith Unaudited Financial Results for the 2nd Quarter ended 30th September, 2024 along with Limited Review Report issued by M/s A V RATNAM & Co, Chartered Accountants, Statutory Auditors of our Company and declaration for unmodified opinion for the kind records of the exchange.

फैक्टरी: रुद्रराम डाकघर, संगारेड्डी जिला, तेलंगाना भारत. पिन - 502 329. ई-मेल: hiflonworks@gmail.com

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हिन्दी में पत्राचार का स्वागत है ।

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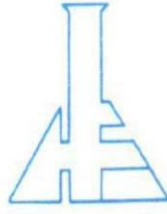
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The Board Meeting commenced at 11:30 AM onwards and concluded at 12:15 pm.

In furtherance of the intimation submitted by the company on 30th September, 2024, the Trading Window for dealing in the Securities/Equity Shares of the Company by the insiders closed on 1st October, 2024 will remain closed till 48 hours after the declaration of financial results.

Kindly take the above information on records and same is being disseminated on the website of our Company (HFL) in compliance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Thanking you,

Yours faithfully,

For **HINDUSTAN FLUOROCARBONS LIMITED**

SUBRAMONIAN H
COMPANY SECRETARY

फैक्टरी: रुद्रारम डाकघर, संगारेड्डी जिला, तेलंगाना भारत. पिन - 502 329. ई-मेल: hiflonworks@gmail.com

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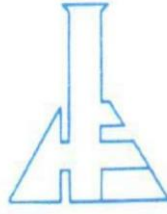
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DECLARATION

[Pursuant to Regulation 33 of Securities and Exchange Board of India (Listing obligation and Disclosure Requirements) Regulations, 2015]

Pursuant to the requirement as specified in Regulation 33 of Securities and Exchange Board of India (Listing obligation and Disclosure Requirements) Regulations, 2015 read with amendments or modification if, any, it is hereby declared that the Limited Review Report of the company for the 2nd quarter ended 30th September, 2024 contains unmodified opinion without any qualifications as provided by the Statutory Auditors, which is attached herewith for your reference.

Kindly take the above declaration in your records.

Thanking You.

Yours truly,

Subramonian H
Company Secretary

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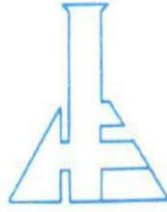
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Annexure

Disclosure required as per Regulation 30 read with Part A of Part A of Schedule III of SEBI LODRR and SEBI Circular CIR/CFD/CMD/4/2015 dated 9th September, 2015 with respect to Shri P Ravikumar, Nominee Director in HFL Board who will be ceased to be a Director w.e.f 31.12.2024

Sl No.	Particulars	Details
1.	Reason for change viz. appointment, resignation, removal, death or otherwise	Shri P Ravikumar, the present HOCL Nominee Director in HFL Board will retire from the services of HOCL on 31.12.2024. Accordingly, he will be ceased as Director w.e.f 31.12.2024
2.	Date of cessation	31.12.2024
3.	Brief Profile	NA
4.	Disclosure of relationship between directors	Not Applicable

Thanking You.

Yours truly,

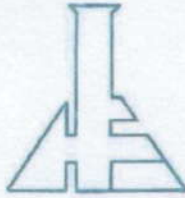
Subramonian H
Company Secretary

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UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF-YEAR ENDED 30TH SEPTEMBER 2024

Particulars	Quarter ended		Half year ended		Year ended	
	30.09.2024	30.06.2024	30.09.2023	30.09.2023	31.03.2024	
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited	
1 Revenue from operations / Sales	0.00	0.00	0.00	0.00	0.00	0.00
2 Other Income	51.99	56.04	51.79	108.03	95.94	208.21
Total income (1+2)	51.99	56.04	51.79	108.03	95.94	208.21
3 Expenses						
a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
b) Changes in inventories	0.00	0.00	0.00	0.00	0.00	0.00
c) Employee benefits expense	0.00	0.00	0.00	0.00	0.00	0.00
d) Finance costs	0.00	0.00	0.00	0.00	0.00	0.01
e) Depreciation and amortisation	0.00	0.00	0.00	0.00	0.00	0.00
f) Other expenditure	22.33	29.99	20.54	52.32	48.26	85.48
Total expenses	22.33	29.99	20.54	52.32	48.26	85.49
4 Profit/(Loss) before exceptional items (1+2-3)	29.66	26.05	31.25	55.71	47.68	122.72
5 Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
6 Profit/(Loss) before tax (4+5+6)	29.66	26.05	31.25	55.71	47.68	122.72
7 Tax expense						
a) Current tax	0.00	0.00	0.00	0.00	0.00	0.00
b) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
8 Net profit for the period / year (6-7)	29.66	26.05	31.25	55.71	47.68	122.72
Other comprehensive income						
a) (i) Remeasurement of the defined plan	0.00	0.00	-	-	-	-
(ii) Financial instruments through OCI at amc	0.00	0.00	0.00	0.00	0.00	0.00
9 Total other comprehensive income	-	-	-	-	-	-
10 Total Comprehensive income (8+9)	29.66	26.05	31.25	55.71	47.68	122.72
Paid-up equity share capital	1,961.46	1,961.46	1,961.46	1,961.46	1,961.46	1,961.46
Other Equity excluding revaluation reserve	0.00	0.00	0.00	0.00	0.00	(11,822.49)
11 Earnings per equity share (face value Rs. 10/- each)						
a) Basic	0.15	0.13	0.16	0.28	0.24	0.63
b) Diluted	0.15	0.13	0.16	0.28	0.24	0.63

Notes:

- The above results were recommended by the audit committee and approved by the Board of Directors at their meeting held on 07.11.2024. The financial results for the quarter and halfyear ended September 30, 2024 have been reviewed by company's statutory auditors.
- The company has adopted Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder from April 01, 2017 and accordingly financial results for the quarter/half-year ended 30th September, 2024 have been prepared following the Ind AS recognition and measurement principles.
- Government of India had approved closure of the Unit/ factory on 29.01.2020. Accordingly, the company had initiated the closure of facility and undertaken closure activities as per the mandate given in this regard. Pursuant to the above, management had made VRS payments to employees, settled bank loan and made payments towards various outstanding dues. Plant and machinery were sold during March 2023 and the sale proceeds were deposited as Fixed deposit in SBI.

BY ORDER OF THE BOARD OF DIRECTORS
HINDUSTAN FLUOROCARBONS LIMITED

(SAJEEV B)

MANAGING DIRECTOR

DIN 09344435

Place: Kochi, Kerala

Date : 07.11.2024

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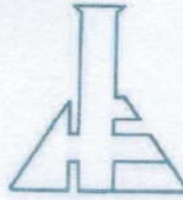
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UN-AUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER 2024

(Rs. Lakhs)

	As at 30th Sept. 2024	As at 31st March 2024
Assets		
Non-current assets		
a) Property, Plant and Equipment	-	-
b) Capital work-in-progress	-	-
c) Other Intangible assets	-	-
d) Financial Assets	-	-
Total Non - Current Assets	-	-
Current assets		
a) Inventories	-	-
b) Financial Assets:		
(i) Trade receivables	129.16	129.16
(ii) Cash and cash equivalents	116.53	60.33
(iii) Bank balances other than (ii) above	2,786.31	2,668.35
(iv) Others Financial Assets	49.45	178.73
c) Other current assets	158.88	156.59
d) Property, plant and equipments held for sale	3,171.44	3,171.44
Total Current Assets	6,411.77	6,364.60
Total Assets	6,411.77	6,364.60
Equity and Liabilities		
Equity		
a) Equity Share capital	1,961.46	1,961.46
b) Other Equity		
i) Retained Earnings	(11,766.78)	(11,822.49)
ii) Other comprehensive Income	1,591.42	1,591.42
Total Other Equity	(10,175.36)	(10,231.07)
Total equity	(8,213.90)	(8,269.61)
Liabilities		
Non-current liabilities		
a) Financial Liabilities:		
(i) Borrowings	-	-
b) Provisions	-	-
Total Non-Current Liabilities	-	-
Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	12,364.08	12,364.08
(ii) Trade payables		
Dues to micro and small enterprises	-	-
Dues to Others	-	5.86
(iii) Other financial liabilities	1,908.08	1,908.21
b) Provisions	-	-
c) Other current liabilities	353.51	356.06
Total Current Liabilities	14,625.67	14,634.21
TOTAL EQUITY AND LIABILITIES (1+2+3)	6,411.77	6,364.60

BY ORDER OF THE BOARD OF DIRECTORS
HINDUSTAN FLUOROCARBONS LIMITED

(SAJEEV B)

MANAGING DIRECTOR

DIN 09344438

Place: Kochi, Kerala

Date : 07.11.2024

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CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2024

	Rs. in Lakhs	
	Half-year ended	Year ended 31.03.2024
CASH FLOW FROM OPERATING ACTIVITIES:		
Profit/Loss for the period before tax	55.71	122.72
Adjustments for:		
Interest Income	-	-
Interest Expense	(98.71)	(202.77)
Operating Cash Flows before Working Capital changes (A)	(43.00)	(80.04)
Adjustments for		
(Increase)/Decrease in Trade receivables	-	-
(Increase)/Decrease in Other Financial Assets	(117.96)	152.58
(Increase)/Decrease in Other Current Assets	(2.29)	(6.60)
Increase/(Decrease) in Trade Payables	(5.86)	(10.08)
Increase/(Decrease) in Other Financial Liabilities	(0.13)	(2.62)
Increase/(Decrease) in Other Current Liabilities & Provisions	(2.55)	(290.27)
Cash Generated from Operations (Working Capital)	(128.79)	(156.99)
Net Cash flow from Operating activities (1) (A+B)	(171.79)	(237.03)
CASH FLOW FROM INVESTING ACTIVITIES :		
Changes in Fixed Assets	-	-
Interest Income	227.99	35.02
Net Cash flow from / (used in) Investing activities	227.99	35.02
CASH FLOW FROM FINANCING ACTIVITIES:		
Increase/Decrease in Secured Loans (Net of Repayments)	-	-
Increase/Decrease in Unsecured Loans (Net of Repayments)	-	-
Interest Paid	-	(0.01)
Net cash used in financing activities	-	(0.01)
Net Increase/Decrease in Cash and Cash Equivalents	56.20	(202.02)
Cash & cash equivalents at the beginning of the period	60.33	262.35
Cash & cash equivalents at the end of the period	116.53	60.33

Cash & cash equivalents as per above comprise of following

a) Balances with banks (of the nature of cash and cash equivalents):		
Current accounts	0.21	0.22
Deposits with original maturity of less than three months	116.32	60.11
b) Cash on Hand	0.00	0.00
Total	116.53	60.33

Previous year figures have been regrouped / reclassified wherever necessary to confirm to current year's classification.

BY ORDER OF THE BOARD OF DIRECTORS
HINDUSTAN FLUOROCARBONS LIMITED

Place: Kochi, Kerala
Date : 07.11.2024

(SAJEEV B)
MANAGING DIRECTOR
DIN 09344438

फैक्टरी: रुद्रराम डाकघर, संगारेड्डी जिला, तेलंगाना भारत. पिन - 502 329.
Factory: P.O. Rudraram, Dist. Sangareddy, Telangana INDIA Pin: 502 329.
हिन्दी में पत्राचार का स्वागत है।

LIMITED REVIEW REPORT

To
The Board of Directors,
Hindustan fluorocarbons limited,

We have reviewed the accompanying Statement of Unaudited Financial Results of **Hindustan Fluorocarbons limited** ("the company") for the quarter ended **30th Sep 2024**, ("the statement") being submitted by the Company pursuant to Registration 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This Statement is the responsibility of the company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting ("Ind As 34"), 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 these interim financial statements based on our review.

We conducted our review of the statements 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 Accountant 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian 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, read with relevant SEBI Circulars including the manner in which it is to be disclosed, or that it contains any material misstatement.

HYDERABAD
Date:07/11/2024

For AVRSK AND ASSOCIATES LLP
CHARTERED ACCOUNTANTS
FRN :003028S / S000113



A V R S K And Associates LLP (CA.G.K BABU) M. No. 213273
CHARTERED ACCOUNTANTS Partner
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