

14th November, 2024

To,
The Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai- 400001

Scrip Code: 539984

Sub: Outcome of Board Meeting in accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to the Regulation 33 and Regulation 30 read with Para A of Part A of schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors in its meeting held today i.e. Thursday, 14th November, 2024 has considered and approved the Un-Audited Financial Results (Standalone and Consolidated) for the quarter & half year ended 30th September, 2024.

Accordingly, please find enclosed herewith the following:

1. Limited Review Report on the Un-Audited Financial Results (Standalone and Consolidated) for the quarter ended 30th September, 2024.
2. Un-Audited Financial Results (Standalone and Consolidated) for the quarter ended 30th September, 2024.

We further wish to inform that the Board Meeting held today commenced at 12:35 P.M. and concluded at **1:20** P.M.

This intimation is also being uploaded on the Company's website at www.hindusthanurban.com.

This is for your information and records.

Thanking You,

For Hindusthan Urban Infrastructure Limited

(M.L. Birmiwala)
President - Finance & Secretary

Encl: As above

K.N. GUTGUTIA & CO.

CHARTERED ACCOUNTANTS

NEW DELHI : KOLKATA

11-K, GOPALA TOWER, 25, RAJENDRA PLACE,
NEW DELHI-110008

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Website : www.cakng.com

Limited review report on unaudited quarterly and year-to-date standalone financial results of Hindusthan Urban Infrastructure Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**TO
BOARD OF DIRECTORS OF
HINDUSTHAN URBAN INFRASTRUCTURE LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Hindusthan Urban Infrastructure Limited**("the company") for the quarter ended 30thSeptember, 2024 and year to date results for the period from 1st April, 2024 to 30th September, 2024 ("the Statement").
2. The 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 Indian Accounting Standard 34, "*Interim Financial Reporting*"("Ind As 34") prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagements (SRE) 2410, "*Review of Interim Financial Information Performed by the Independent Auditors 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 Statement is 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, 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) Regulation, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**FOR K.N. GUTGUTIA &&CO.
CHARTERED ACCOUNTANTS
FRN 304153E**


**(B.R. GOYAL)
PARTNER**

**M.NO. 12172
UDIN : 24012172BKABAC5658
DATED: 14THNOVEMBER, 2024
PLACE : NEW DELHI**





HINDUSTHAN URBAN INFRASTRUCTURE LIMITED
 Regd. Office: Kanchenjunga, 7th Floor, 18, Barakhamba Road, New Delhi - 110001
 CIN : L31300DL1959PLC003141
 www.hindusthanurban.com
 Phone: 011-23310001 (5 Lines)
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Statement of Un-audited Standalone Financial Results for the Quarter and Half- Year ended 30th Sep, 2024

(₹ in Lakhs except per share data)

S. No.	Particulars	STANDALONE					
		Quarter Ended			Half - Year Ended		Year Ended
		Sep 30 2024 (Un-audited)	June 30 2024 (Un-audited)	Sep 30 2023 (Un-audited)	Sep 30 2024 (Un-audited)	Sep 30 2023 (Un-audited)	Mar 31 2024 (Audited)
1	Income						
	a) Revenue from operations	5,817.80	6112.16	6075.12	11,929.96	10,125.58	22,499.03
	b) Other operating income	73.17	30.29	182.90	103.46	376.37	852.82
	Total revenue from operations	5890.97	6142.45	6258.02	12,033.42	10,501.95	23,351.85
2	Other income (Refer Note No 3)	134.62	134.23	170.86	268.85	334.66	795.94
3	Total income (1+2)	6025.60	6276.68	6428.88	12,302.28	10,836.61	24,147.79
4	Expenses						
	a) Cost of materials consumed	2,390.12	2216.14	2110.47	4,606.26	3,842.04	8,283.23
	b) Purchases of stock-in-trade	-	-	-	-	-	-
	c) Change in inventories of finished goods & work-in-progress	-206.55	437.46	485.69	230.91	(634.30)	391.68
	d) Employee benefits expense	511.17	503.59	491.05	1,014.76	986.70	2,067.18
	e) Finance costs	309.41	451.20	511.06	760.61	1,034.90	1,982.10
	f) Depreciation and amortisation expense	237.13	235.36	288.99	472.49	570.38	1,145.52
	g) Other expenses:	-	-	-	-	-	-
	- Power & Fuel	1,205.28	1105.03	1159.60	2,310.31	2,314.90	4,714.25
	- Other expenses	1,806.58	1527.50	1497.18	3,334.08	3,056.61	6,611.85
	Total Expenses	6253.14	6,476.28	6,544.04	12,729.42	11,171.23	25,195.81
5	Profit/(Loss) before exceptional items and tax (3-4)	(227.54)	(199.60)	(115.20)	(427.14)	(334.62)	(1,048.02)
6	Exceptional items	3,748.68	-	-	3,748.68	-	-
7	Profit/(Loss) before tax (5 + 6)	3521.14	(199.60)	(115.20)	3,321.54	(334.62)	(1,048.02)
8	Tax expense:						
	- Current tax	575.41	-	-	575.41	-	-
	- Deferred tax charge/(credit)	537.42	(54.05)	(105.82)	483.37	(199.81)	(753.70)
	- Tax adjustment of earlier years	-	-	-	-	-	-
	- Minimum Alternate Tax (Credit) Entitlement	-320.53	-	-	(320.53)	-	-
9	Net Profit/(Loss) for the period/year (7 - 8)	2,728.85	(145.55)	(9.38)	2,583.30	(134.81)	(294.32)
10	Other Comprehensive Income (OCI)						
	i) a) items that will not be reclassified to profit or loss	2.69	(0.40)	2.69	2.29	5.39	4.59
	b) Income tax relating to items that will not be reclassified to profit or loss	-1.95	1.15	(0.94)	(0.80)	(1.88)	(1.60)
	ii) a) items that will be reclassified to profit or loss	-	-	-	-	-	-
	b) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
11	Total Comprehensive Income for the period/year	2,729.59	(144.80)	(7.63)	2,584.79	(131.31)	(291.34)
	Profit attributable to:						
	Owners of the Company	2,728.85	(145.55)	(9.38)	2,583.30	(134.81)	(294.33)
	Non-controlling interests	-	-	-	-	-	-
	Other Comprehensive income attributable to:						
	Owners of the Company	0.74	0.75	1.75	1.49	3.50	2.98
	Non-controlling interests	-	-	-	-	-	-
	Total Comprehensive income attributable to:						
	Owners of the Company	2,729.59	(144.81)	(7.63)	2,584.79	(131.31)	(291.34)
	Non-controlling interests	-	-	-	-	-	-
12	Paid-up Equity share capital (Face value of Rs 10 each)	144.29	144.29	144.29	144.29	144.29	144.29
13	Other Equity						43,093.21
14	Earnings per share of Rs 10 each - Not annualised (in Rs.)						
	(a) Basic (Rs)	189.12	(10.09)	(0.65)	179.04	(9.34)	(20.40)
	(b) Diluted (Rs)	189.12	(10.09)	(0.65)	179.04	(9.34)	(20.40)



Notes :

- 1 These financial results have been prepared in accordance with Indian Accounting Standards (IND-AS-34) as per Interim Financial Reporting notified under the Companies (Indian Accounting Standards) Rules 2015 as amended from time to time.
- 2 The above un-audited standalone financial results were subject to limited review by the Statutory Auditors of the company, reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th November, 2024. The Review Report of the Statutory Auditors is being filed with the Bombay Stock Exchange

3 Details of Other Income :

(₹ in Lakhs)

Other Income includes the following :	STANDALONE					
	Quarter Ended			Half- year Ended		Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
i) Interest Income	134.55	126.10	134.35	260.65	264.57	531.49
ii) Liabilities Written Back	-	-	35.85	-	35.68	171.95
iii) Forex Gain/(Loss)	0.02	5.70	-	5.72	-	12.85
iv) Profit/(Loss) on Sale of PPE	0.00	-	(0.50)	0.00	33.25	68.05
v) Claim received	0.05	2.44	1.16	2.49	1.16	1.59
vi) Miscellaneous Income	-	-	-	-	-	10.00
Total :	134.61	134.24	170.86	268.85	334.66	795.93

4 Exceptional Items (Gain from Sale of Assets held for Sale)

Company realised a Gain of Rs. 3,748.68 Lacs from sale of its assets of Electrical Conductors unit at Khurda location, which is considered as an exceptional Items.

On 18th July 2024, the company has sold its assets of Electrical Conductors unit at Khurda location with Land measuring 45.785 Acres & Building at Rs. 3,041.69 Lacs, Plant & Machinery at Rs. 4,139.58 Lacs and other assets including Furniture & Fixture, Office Equipments at Rs. 34.73 Lacs. Company also sold miscellaneous Stores & Spares at Rs. 10.00 Lacs The total sales consideration of the transaction arrived at Rs. 7,226 Lacs.

The aforesaid transactions are completed post completion of Condition Precedents and certain other actionable as identified in the said agreements.

- 5 The figures of the corresponding periods have been regrouped/reclassified, wherever necessary to conform to current period classification/presentation.




Deepak Kejriwal
Managing Director
 (DIN : 07442554)

Place : New Delhi
Date : 14.11.2024



HINDUSTHAN URBAN INFRASTRUCTURE LIMITED

STANDALONE STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPT 30, 2024

(₹ in Lakhs)

Particulars	Half -Year ended Sep 30, 2024	Half -Year ended Sep 30, 2023
CASH FLOW FROM OPERATING ACTIVITIES		
Profit /(Loss) Before Tax	3,321.54	(334.62)
Adjustments for :		
Depreciation & amortisation expense	472.49	570.38
Unrealised Foreign Exchange Fluctuation Loss/(Gain)	(5.71)	(9.17)
Finance Cost	760.61	1,034.90
Provision for Allowance for Doubtful Debts / Bad Debts W/off	-	1.03
Liability/Sundry Balance Written back	-	(35.68)
PROVISION FOR EMPLOYEE BENEFIT	-	(18.12)
Re-measurement of defined benefit plans transferred to OCI	2.29	5.39
Rental Income	(345.67)	(526.30)
Interest Income	(260.65)	(264.57)
Profit on Sale of Property, Plant & Equipment	(3,748.68)	(33.25)
Operating Profit Before Working Capital Changes	196.22	389.98
Adjustments for:		
(Increase)/Decrease in Trade Receivables	(445.17)	1,260.37
(Increase)/Decrease in Loans & Other Assets	(467.10)	(493.76)
(Increase)/Decrease in Inventories	92.59	(415.72)
Increase/(Decrease) in Trade Payable, Provisions & Other Liabilities	(467.99)	136.65
Cash Generated from Operations	(1,091.45)	877.52
Direct Tax Paid (net of refund)	(34.17)	60.13
Net Cash Inflow /(Outflow) from Operating Activities	(1,125.62)	817.39
CASH FLOW FROM INVESTING ACTIVITIES		
Acquisition / Purchase of PPE & Other Intangible Assets	(18.18)	(168.42)
Sale Proceeds of Property, Plant & Equipment (PPE)	7,206.61	<u>35.26</u>
Purchase of Investment Property	-	-
Purchase of Investment	-	-
Interest Income Received	260.65	40.28
(Investment)/Redemption in Term Deposit with bank as margin money (incl. unclaimed dividend)	(130.02)	17.16
Rental Income	345.67	507.49
Net Cash Inflow /(Outflow) from Investing Activities	7,664.72	431.77
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds From / (Repayment) of Short Term Borrowings (net)	(3,901.25)	(1,582.26)
Loan taken from /(repaid to) Related parties	(1,100.00)	1,600.00
Proceeds from /(Repayment) of Long term Borrowings	(749.74)	(506.95)
Finance Cost Paid	(760.61)	(794.85)
Net Cash Inflow /(Outflow) from Financing Activities	(6,511.59)	(1,284.06)
Net Increase/ (Decrease) in cash & cash equivalents	27.51	(34.90)
Cash & cash equivalents at Beginning of the Year	134.63	124.95
Cash & cash equivalents at End of the Year	162.14	90.06
Components of cash & cash equivalents:		
- Balance with Banks : On current accounts	6.01	10.56
- Cash on hand	6.25	3.25
- Term Deposits with Banks (with maturity of less than 3 months)	149.88	76.25
	162.14	90.06
1) The above cash flow has been prepared under the "Indirect Method" as set out in Ind AS-7 : Statement of Cash Flows		
2) Acquisition/Purchase of Property, Plant & Equipment includes movement of capital work in progress, Intangible assets and capital advances & capital payable, paid during the year.		



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K.N. GUTGUTIA & CO.

CHARTERED ACCOUNTANTS

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Limited review report on unaudited quarterly and year-to-date Consolidated financial results of Hindusthan Urban Infrastructure Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**TO
BOARD OF DIRECTORS OF
HINDUSTHAN URBAN INFRASTRUCTURE LIMITED**

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of **Hindusthan Urban Infrastructure Limited ("the parent")** and its subsidiary together referred to as ("the Group") for the quarter ended 30th September, 2024 and year to date results for the period from 1 April, 2024 to 30th September, 2024 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (Listing Regulations").
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "*Interim Financial Reporting*" (Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the statement 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. 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.
4. We also performed procedures in accordance with the Circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.



K.N. GUTGUTIA & CO.

CHARTERED ACCOUNTANTS

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5. The Statement includes the results of **Hindusthan Speciality Chemicals Limited** the subsidiary of the Company, which have not been reviewed by us, whose interim financial statements /financial information/ financial results reflect total assets (before consolidation adjustments) of Rs. 33,737.90 lacs as at 30 September 2024 and total revenues (before consolidation adjustments) of Rs. 6,487.17 lacs and Rs. 14,935.02 lacs, total net loss after tax (before consolidation adjustments) of Rs. 854.60 lacs and Rs. 1,510.90 lacs and total comprehensive loss (before consolidation adjustments) of Rs. 852.23 lacs and Rs. 1,506.16 lacs, for the quarter ended 30 September 2024 and for the period from 1 April 2024 to 30 September 2024 respectively.

Our conclusion is not modified in respect of this matter.

6. Based on our review conducted and procedures performed as stated in paragraph 3 and 4 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**FOR K.N. GUTGUTIA & CO.
CHARTERED ACCOUNTANTS
FRN 304153E**


(B.R. GOYAL)

PARTNER

M.NO. 12172

UDIN : 24012172BKABAD4914

DATED: 14th NOVEMBER, 2024

PLACE : NEW DELHI





HINDUSTHAN URBAN INFRASTRUCTURE LIMITED
 Regd. Office: Kanchenjunga, 7th Floor, 18, Barakhamba Road, New Delhi - 110001
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 E-mail: investors@hindusthan.co.in

Statement of Un-audited Consolidated Financial Results for the Quarter and Half-Year ended 30th Sep, 2024

(₹ in Lakhs except per share data)

S. No.	Particulars	CONSOLIDATED					
		Quarter Ended			Half-Year Ended		Year Ended
		Sep 30 2024 (Un-audited)	June 30 2024 (Un-audited)	Sep 30 2023 (Un-audited)	Sep 30 2024 (Un-audited)	Sep 30 2023 (Un-audited)	Mar 31 2024 (Audited)
1	Income						
	a) Revenue from operations	11,988.51	14,552.52	13,641.70	26,541.03	23,446.48	51,762.66
	b) Other operating income	379.44	30.29	190.68	409.73	411.22	1,063.07
	Total revenue from operations	12367.95	14582.81	13,832.38	26,950.76	23,857.70	52,825.73
2	Other income (Refer Note No 4)	39.91	72.24	135.01	112.15	200.12	548.64
3	Total income (1+2)	12,407.86	14,655.05	13,967.39	27,062.91	24,057.82	53,374.37
4	Expenses						
	a) Cost of materials consumed	8,448.26	8,795.12	7,391.33	17,243.38	14,684.14	32,181.79
	b) Purchases of stock-in-trade	-	-	-	-	-	-
	c) Change in inventories of finished goods & work-in-progress	-1,264.09	522.45	1,639.20	(741.64)	(521.21)	506.67
	d) Employee benefits expense	953.70	986.36	931.06	1,940.06	1,772.37	3,736.38
	e) Finance costs	932.13	1,078.27	1,032.49	2,010.40	2,063.21	4,195.25
	f) Depreciation and amortisation expense	661.79	654.20	707.77	1,315.99	1,403.95	2,819.64
	g) Other expenses:	-	-	-	-	-	-
	- Power & Fuel	2,388.68	1,527.59	1,347.53	3,916.27	2,868.75	6,320.20
	- Other expenses	1,706.15	2,181.47	2,260.46	3,887.62	4,404.20	9,127.11
	Total Expenses	13,826.63	15,745.46	15,309.84	29,572.09	26,675.41	58,887.04
5	Profit/(Loss) before exceptional items and tax (3-4)	(1,418.77)	(1,090.41)	(1,342.45)	(2,509.18)	(2,617.59)	(5,512.67)
6	Exceptional items	3,748.68	-	-	3,748.68	-	-
7	Profit/(Loss) before tax (5 + 6)	2,329.91	(1,090.41)	(1,342.45)	1,239.50	(2,617.59)	(5,512.67)
8	Tax expense:						
	- Current tax	575.41	-	-	575.41	-	-
	- Deferred tax charge/(credit)	200.78	(288.56)	(426.05)	(87.78)	(794.45)	(1,933.36)
	- Tax adjustment of earlier years	-	-	-	-	-	-
	- Minimum Alternate Tax (Credit) Entitlement	-320.53	-	-	(320.53)	-	-
9	Net Profit/(Loss) for the period/year (7 - 8)	1,874.26	(801.85)	(916.40)	1,072.41	(1,823.14)	(3,579.31)
10	Other Comprehensive Income (OCI)						
	i) a) items that will not be reclassified to profit or loss	4.36	4.35	1.18	8.71	2.37	17.41
	b) Income tax relating to items that will not be reclassified to profit or loss	-1.24	(1.23)	(0.55)	(2.47)	(1.10)	(4.93)
	ii) a) items that will be reclassified to profit or loss	-	-	-	-	-	-
	b) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
11	Total Comprehensive Income for the period/year (9 + 10)	1,877.38	(798.72)	(915.76)	1,078.64	(1,821.88)	(3,566.83)
	Profit attributable to:						
	Owners of the Company	2,223.23	(529.44)	(539.98)	1,693.79	(1,122.49)	(2,215.35)
	Non-controlling interests	-348.97	(272.41)	(376.41)	(621.38)	-700.66	(1,363.96)
	Other Comprehensive income attributable to:						
	Owners of the Company	7.79	2.06	1.10	9.85	2.20	7.72
	Non-controlling interests	-4.67	1.06	(0.46)	(3.61)	-0.93	4.76
	Total Comprehensive income attributable to:						
	Owners of the Company	2,231.01	(527.37)	(538.89)	1,703.64	(1,120.29)	(2,207.63)
	Non-controlling interests	-353.65	(271.35)	(376.87)	(625.00)	-701.59	(1,359.21)
12	Paid-up Equity share capital (Face value of Rs 10 each)	144.29	144.29	144.29	144.29	144.29	144.29
13	Other Equity						35,483.23
14	Earnings per share of Rs 10 each - Not annualised (in Rs.)						
	(a) Basic (Rs)	154.08	(36.69)	(37.42)	117.39	(77.79)	(153.53)
	(b) Diluted (Rs)	154.08	(36.69)	(37.42)	117.39	(77.79)	(153.53)



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Notes :

- 1 These financial results have been prepared in accordance with Indian Accounting Standards (IND-AS-34) as per Interim Financial Reporting notified under the Companies (Indian Accounting Standards) Rules 2015 as amended from time to time.
- 2 The above un-audited consolidated financial results were subject to limited review by the Statutory Auditors of the company, reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th November, 2024. The Review Report of the Statutory Auditors is being filed with the Bombay Stock Exchange
- 3 Pursuant to Ind AS 108, "Operating Segments" are presented based on the regular review by the Company's Chief Operating Decision Maker to assess the performance of each segment and to make decisions about the allocation of the resources. The accounting principles followed in the preparation of the financials results are consistently applied to record revenue and expenditure in individual segments.

4 Details of Other Income :**(₹ in Lakhs)**

Other Income includes the following	CONSOLIDATED					
	Quarter Ended			Half- Year Ended		Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
i) Interest Income	28.13	21.86	22.08	49.99	53.61	104.03
ii) Liabilities Written Back	-	-	35.85	-	35.68	171.95
iii) Forex Gain/(Loss)	11.74	47.08	39.57	58.82	39.57	125.55
iv) Profit/(Loss) on Sale of PPE	0.00	-	(0.50)	0.00	33.25	68.05
v) Claim received	0.05	2.44	1.16	2.49	1.16	1.59
vi) Miscellaneous Income	-	0.86	36.85	0.86	36.85	77.46
Total :	39.91	72.24	135.01	112.15	200.12	548.63

5 Exceptional Items (Gain from Sale of Assets held for Sale)

Company realised a Gain of Rs. 3,748.68 Lacs from sale of its assets of Electrical Conductors unit at Khurda location, which is considered as an exceptional Items.

On 18th July 2024, the company has sold its assets of Electrical Conductors unit at Khurda location with Land measuring 45.785 Acres & Building at Rs. 3,041.69 Lacs, Plant & Machinery at Rs. 4,139.58 Lacs and other assets including Furniture & Fixture, Office Equipments at Rs. 34.73 Lacs. Company also sold miscellaneous Stores & Spares at Rs. 10.00 Lacs The total sales consideration of the transaction arrived at Rs. 7,226 Lacs.

The aforesaid transactions are completed post completion of Condition Precedents and certain other actionable as identified in

- 6 The figures of the corresponding periods have been regrouped/reclassified, wherever necessary to conform to current period classification/presentation.



Place : New Delhi
Date : 14.11.2024


Deepak Kejriwal
Managing Director
(DIN : 07442554)

HINDUSTHAN URBAN INFRASTRUCTURE LIMITED

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPT 30, 2024

Particulars	Half-Year ended Sep 30, 2024	Half-Year ended Sep 30, 2023
CASH FLOW FROM OPERATING ACTIVITIES		
Profit / (Loss) Before Tax	1,239.50	-2617.59
Adjustments for :		
Depreciation & amortisation expense	1,315.99	1,403.95
Unrealised Foreign Exchange Fluctuation Loss/(Gain)	3.16	(34.09)
Finance Cost	2,240.75	2,063.21
Provision for Allowance for Doubtful Debts / Bad Debts W/off	-	1.03
Liability/Sundry Balance Written back	0.00	(35.68)
Provision for Employee Benefits	-	-18.12
Re-measurement of defined benefit plans transferred to OCI	2.29	2.37
Rental Income	(345.67)	(526.30)
Interest Income	(280.34)	(53.61)
Profit on Sale of Property, Plant & Equipment	(3,748.68)	(33.25)
Operating Profit Before Working Capital Changes	427.01	151.90
Adjustments for:		
(Increase)/Decrease in Trade Receivables	481.92	356.32
(Increase)/Decrease in Loans and Other Assets	(467.10)	(493.76)
(Increase)/Decrease in Inventories	-1,607.51	(607.34)
Increase/(Decrease) in Trade Payable, Provisions & Other liabilities	-506.44	-8.97
Cash Generated from Operations	-1,672.12	-601.85
Direct Tax Paid (net of refund)	-43.72	69.22
Net Cash Inflow / (Outflow) from Operating Activities	-1,715.85	(671.07)
CASH FLOW FROM INVESTING ACTIVITIES		
Acquisition / Purchase of PPE & Other Intangible Assets	(86.81)	(334.55)
Sale Proceeds of Property, Plant & Equipment (PPE)	7,206.61	35.26
Interest Income Received	280.34	54.70
(Investment)/Redemption in Term Deposit with bank as margin money (including unclaimed divid	-154.68	17.70
Rental Income	345.67	507.49
Net Cash Inflow / (Outflow) from Investing Activities	7,591.12	280.07
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds From / (Repayment) of Short Term Borrowings (net)	(5,733.66)	(1,143.43)
Loan taken from /(repaid to) Related parties	1,316.00	5,008.00
Proceeds From Long Term Borrowings	1,560.10	(1,508.58)
Proceeds from /(Repayment) of Long term Borrowings	(749.74)	-
Finance Cost Paid	(2,240.71)	(2,048.53)
Net Cash Inflow / (Outflow) from Financing Activities	(5,848.00)	307.46
Net Increase/ (Decrease) in cash & cash equivalents	27.28	(83.53)
Cash & cash equivalents at Beginning of the Year	851.87	858.58
Cash & cash equivalents at End of the Year	879.15	775.04
Components of cash & cash equivalents:		
- Balance with Banks : On current accounts	6.31	16.14
- Cash on hand	6.25	3.72
- Term Deposits with Banks (with maturity of less than 3 months)	866.58	755.18
	879.15	775.04

1) The above cash flow has been prepared under the "Indirect Method" as set out in Ind AS-7 : Statement of Cash Flows

2) Acquisition/Purchase of Property, Plant & Equipment includes movement of capital work in progress, Intangible assets under development and capital advances & capital payable, paid during the year.



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STANDALONE & CONSOLIDATED SEGMENT INFORMATION
(Under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

[* in Lakhs]

S. No.	Particulars	CONSOLIDATED															
		STANDALONE				Quarter Ended				Half-Year Ended				Year Ended			
		Quarter Ended	Half-Year Ended	Year Ended	Year Ended	Quarter Ended	Half-Year Ended	Year Ended	Year Ended	Quarter Ended	Half-Year Ended	Year Ended	Year Ended				
Sep 30 2024 (Un-Audited)	June 30 2024 (Un-Audited)	Sep 30 2023 (Un-Audited)	Sep 30 2024 (Un-Audited)	Sep 30 2023 (Un-Audited)	Mar 31 2024 (Audited)	Sep 30 2024 (Un-Audited)	June 30 2024 (Un-Audited)	Sep 30 2023 (Un-Audited)	Sep 30 2024 (Un-Audited)	Sep 30 2023 (Un-Audited)	Mar 31 2024 (Audited)	Sep 30 2024 (Un-Audited)	Sep 30 2023 (Un-Audited)	Mar 31 2024 (Audited)			
1	Segment Revenue																
	a) Electrical Conductors	15.18	71.48	307.00	86.66	498.63	1,273.23	15.18	71.48	307.00	86.66	498.63	1,273.23				
	b) High Tension Insulators	5,709.33	5,891.76	5,679.12	11,601.09	9,477.02	21,184.75	5,709.33	5,891.76	5,679.12	11,601.09	9,477.02	21,184.75				
	c) Real-Estate	166.46	179.21	271.90	345.67	526.30	893.87	166.46	179.21	264.41	345.67	511.32	893.87				
	d) Speciality Chemicals	-	-	-	-	-	-	6,487.17	8,447.85	7,581.95	14,935.02	13,370.73	29,507.77				
	e) Others *	-	-	-	-	-	-	-	-	-	-	-	-	-			
	Total	5,890.97	6,142.45	6,258.02	12,033.42	10,501.95	23,351.85	12,378.14	14,590.30	13,832.38	26,968.44	23,857.70	52,859.62				
	Less: Inter segment revenue	-	-	-	-	-	33.89	10.19	7.49	-	17.68	-	33.89				
	Total revenue from operations	5,890.97	6,142.45	6,258.02	12,033.42	10,501.95	23,317.96	12,367.95	14,582.81	13,832.38	26,950.76	23,857.70	52,825.73				
2	Segment results (Profit(+)/(Loss)(-) before tax and interest from each segment)																
	a) Electrical Conductors	(127.53)	(41.54)	20.64	(169.07)	5.40	96.62	(357.88)	(41.54)	20.64	(399.42)	5.40	96.62				
	b) High Tension Insulators	87.64	165.55	195.91	253.19	339.30	322.23	87.64	165.55	195.91	253.19	339.30	322.23				
	c) Real-Estate	121.75	127.59	223.16	249.34	441.10	515.23	236.29	13.05	223.16	249.34	441.10	515.23				
	d) Speciality Chemicals	-	-	-	-	-	-	(452.69)	(149.20)	(593.55)	(601.89)	(1,043.71)	(1,796.40)				
	e) Others *	-	-	-	-	-	-	-	-	-	-	-	-	-			
	Total	81.86	251.60	439.71	333.460	785.80	934.076	(486.642)	(12.14)	(153.84)	(498.78)	(257.91)	(862.32)				
	Less: i) Finance Costs (Net)	309.41	451.20	376.71	760.61	770.33	1,982.10	932.13	1,078.27	1,010.40	2,010.40	2,009.59	4,195.25				
	ii) Exceptional Items	3,748.68	-	-	3,748.68	-	-	-	-	-	-	-	-	-			
	iii) Unallocable Corporate Expenditure	0.00	-	178.20	-	350.08	-	3,748.68	-	178.20	-	350.08	-	455.09			
	Total Profit/(Loss) before tax	3,521.13	(199.60)	(115.20)	3,321.53	(334.61)	(1,048.02)	2,329.90	(1,090.41)	(1,342.44)	1,239.49	(2,617.58)	(5,512.66)				
3	Segment assets																
	a) Electrical Conductors	8,468.04	11,494.76	12,281.46	8,468.04	12,281.46	11,905.59	8,468.04	11,494.76	5,821.36	8,468.04	5,821.36	11,905.59				
	b) High Tension Insulators	28,959.25	29,041.87	28,259.02	28,959.25	28,259.02	28,567.40	28,959.25	29,041.87	28,259.02	28,959.25	28,259.02	28,567.40				
	c) Real-Estate	22,167.41	22,078.55	22,294.21	22,167.41	22,294.21	22,095.80	22,167.41	22,078.55	22,294.21	22,167.41	22,294.21	22,095.80				
	d) Speciality Chemicals	0.00	-	-	-	-	-	26,740.03	27,556.23	33,901.68	26,740.03	33,901.68	26,943.75				
	e) Others *	8,807.19	8,459.31	8,459.31	8,807.19	8,459.31	8,807.19	347.88	377.88	347.88	347.88	347.88	347.88				
	Total segment assets	68,401.89	71,074.49	71,294.01	68,401.89	71,294.01	71,375.98	86,682.60	90,549.29	90,276.27	86,682.60	90,276.27	89,860.42				
	Add: Un-allocable corporate assets	0.00	288.97	290.00	0.00	289.91	264.35	0.00	299.69	315.86	0.00	315.86	275.07				
	Total assets in the Company	68,401.89	71,363.46	71,583.92	68,401.89	71,583.92	71,640.33	86,682.61	90,848.99	90,592.14	86,682.61	90,592.14	90,135.49				
4	Segment liabilities																
	a) Electrical Conductors	4,329.12	5,549.44	10,724.91	4,329.12	10,724.91	11,455.34	4,329.12	5,549.44	10,724.91	4,329.12	10,724.91	11,455.34				
	b) High Tension Insulators	12,334.69	17,252.71	11,332.21	12,334.69	11,332.21	11,437.29	12,334.69	17,252.71	11,293.67	12,334.69	11,293.67	11,437.29				
	c) Real-Estate	237.14	236.30	292.20	237.14	292.20	227.30	237.14	236.30	292.20	237.14	292.20	227.30				
	d) Speciality Chemicals	-	-	-	-	-	-	26,260.77	30,981.89	27,489.71	26,260.77	27,489.71	22,724.70				
	e) Others *	-	-	-	-	-	-	-	-	-	-	-	-	-			
	Total segment liabilities	16,900.95	23,038.46	22,349.32	16,900.95	22,349.32	23,119.93	43,161.73	54,020.34	49,800.49	43,161.73	49,800.49	45,844.63				
	Add: Un-allocable corporate liabilities	5,678.64	5,229.25	5,837.02	5,678.64	5,837.07	5,282.90	5,678.64	860.71	2,283.11	5,678.64	2,283.11	5,282.90				
	Total liabilities in the Company	22,579.59	28,267.71	28,186.34	22,579.59	28,186.34	28,402.83	48,840.37	54,881.06	52,083.61	48,840.37	52,083.61	51,127.53				

Notes to Segment Information:
* "Others" includes Non-current investments in Standalone results



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HINDUSTHAN URBAN INFRASTRUCTURE LIMITED
STATEMENT OF AUDITED ASSETS AND LIABILITIES

(₹ in Lakhs)

S. No.	Particulars	STANDALONE		CONSOLIDATED	
		As at 30st Sep 2024	As at 31st March 2024	As at 30st Sep 2024	As at 31st March 2024
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
A	ASSETS				
(1)	Non-current assets				
	Property, plant and equipment	10,024.41	10,543.50	29,024.17	30,236.46
	Capital work-in-progress	152.07	113.46	295.58	243.85
	Investment Properties	22,167.41	22,095.80	22,167.41	22,095.80
	Other Intangible assets	11.60	12.53	840.24	935.97
	Intangible assets under development	-	-	-	-
	Financial assets:				
	Investments	8,807.19	8,807.19	377.88	377.88
	Loans	4,375.66	4,375.66	-	-
	Other financial assets	2,629.49	2,415.06	154.76	170.69
	Other non-current assets	1,113.91	1,117.94	1,501.89	1,491.56
	Total non-current assets	49,281.74	49,481.15	54,361.94	55,552.20
(2)	Current assets				
	Inventories	10,572.25	10,664.83	15,957.91	14,350.40
	Financial assets:				
	Trade receivables	6,560.27	6,109.39	11,987.13	12,932.34
	Cash and cash equivalents	162.14	134.63	879.15	851.87
	Other bank balances	247.23	117.21	310.36	155.68
	Loans	-	-	-	-
	Other financial assets	57.38	51.76	539.34	332.83
	Current tax assets (net)	-	264.35	-	275.07
	Other current assets	1,520.88	1,269.79	2,646.78	2,137.88
	Total current assets	19,120.15	18,611.96	32,320.68	31,036.08
(3)	Assets held for sale and discontinued operations	-	3,547.22	-	3,547.22
	Total assets	68,401.89	71,640.33	86,682.61	90,135.50
B	EQUITY AND LIABILITIES				
(1)	Equity				
	Equity share capital	144.29	144.29	144.29	144.29
	Other equity	45,678.01	43,093.21	37,153.40	35,438.23
	Non-controlling interests	-	-	544.55	1,181.07
	Total equity	45,822.29	43,237.50	37,842.23	36,763.59
(2)	Liabilities				
	Non-current liabilities				
	Financial liabilities				
	Borrowings	3,413.20	4,162.94	21,054.76	21,220.91
	Other financial liabilities	106.40	106.40	106.40	106.40
	Provisions	374.25	416.02	459.73	501.51
	Deferred tax liabilities (net)	5,448.46	5,282.90	744.14	1,148.05
	Other non-current liabilities	416.92	417.02	416.92	417.01
	Total non-current liabilities	9,759.23	10,385.29	22,781.93	23,393.87
	Current liabilities				
	Financial liabilities				
	Borrowings	6,412.93	11,414.18	11,523.98	14,965.13
	Lease Liabilities	-	-	-	-
	Trade payables	-	-	-	-
	total outstanding dues of micro,small & medium enterprises	637.97	400.77	891.84	824.47
	total outstanding dues other than micro,small & medium enterprises	2,579.45	3,541.60	8,998.09	10,436.14
	Other financial liabilities	1,641.74	899.30	2,461.46	1,277.70
	Other current liabilities	1,026.72	1,470.32	1,665.07	2,166.50
	Provisions	291.37	291.37	308.11	308.11
	Current tax liabilities (net)	230.18	-	209.90	-
	Total current liabilities	12,820.37	18,017.54	26,058.46	29,978.05
	Total equity and liabilities	68,401.89	71,640.33	86,682.61	90,135.50

