

HINDUSTAN APPLIANCES LIMITED

Reg. Off. : 1301, 13th Floor, Peninsula Business Park, Tower B, Senapati Bapat Marg,

Lower Parel (West), Mumbai 400013. Email Id: info.roc7412@gmail.com

Tel. No. 022 -30036565 | Website: www.hindustan-appliances.in

CIN: L18101MH1984PLC034857

Date: 10th February 2025

To,
BSE Limited
Dept. of Corporate Services
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001.

Stock Code – BSE Code No. 531918

Dear Sir/Madam,

**Sub: Integrated Filing (Financial) for the quarter and nine-month period ended
December 31, 2024**

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024 and BSE circular No. 20250102-4 dated 02 January 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine-month period ended December 31, 2024.

We request you to take the above on record and the same be treated as the necessary compliance under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Kindly take the same on records.

Kindly take the above on record.

Thanking You,
Yours Faithfully,

FOR HINDUSTAN APPLIANCES LIMITED

**KALPESH RAMESHCHANDRA SHAH
MANAGING DIRECTOR
DIN: 00294115**

Independent Auditor's Limited Review Report on Unaudited Standalone quarter and nine months ended Financial Results of Hindustan Appliances Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To
The Board of Director
Hindustan Appliances Limited

We have reviewed the accompanying statement of Unaudited Standalone Financial Results ('the Statement') of **Hindustan Appliances Limited** ('the Company') for quarter and nine months ended 31st December, 2024 being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

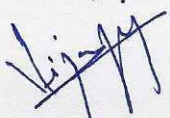
The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind-AS 34) "Interim Financial Reporting" prescribed under section 133 of the companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles and generally accepted in India, read with the circular is the responsibility of the company's management and has been approved by the Board of Director of the Company. Our responsibility is to issue a report on these financial statements based on our review.

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 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 Statement is free from 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 the Standards on Auditing specified under section 143(10) of the Act, 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, 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 (Ind-AS) 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.

For A D V & ASSOCIATES
Chartered Accountants
Firm Registration No: 128045W



Vijay Jaju
Partner

M. NO.:613332

UDIN: 25613332BMLEOC1171

Date: 10-02-2025

Place: Mumbai



Independent Auditor's Limited Review Report on Unaudited Consolidated quarter and nine months ended Financial Results of Hindustan Appliances Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To,
The Board of Directors
Hindustan Appliances Limited,

We have reviewed the accompanying statement of unaudited Consolidated financial results ('the Statement') of **Hindustan Appliances Limited** ('the Parent'), and Its Subsidiaries (together referred to as "the Group") for the quarter and nine months ended 31st December, 2024, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind-AS 34) "Interim Financial Reporting" prescribed under section 133 of the companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles and generally accepted in India, read with the circular is the responsibility of the Parent company's management and has been approved by the Parent's Board of Director of the Company . Our responsibility is to issue a report on these financial statements based on our review.

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 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 Statement is free from material misstatement. A review of interim financial information consists of making inquiries, primarily of Parent's 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 the Standards on Auditing specified under section 143(10) of the Act, 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.

This statement Includes the results of the following entities: -

- I. KSHANIKA TRADING LIMITED
- II. JOGINDRA EXPORTS LIMITED

We did not review the financial statements of the subsidiary included in the consolidated financial statements; whose financial statements include total revenues of Rs. Nil for the quarter ended on that date and Total Assets is Rs.4170.24 Lakhs as on that date. These financial statements have been reviewed by other auditor whose



limited review report has been furnished to us by the parent company management and our conclusion on the statement, in so far relates to the amount and disclosure included in respect of subsidiary, is based on the report of the auditor and our opinion is also based solely on the report of such other auditor.

Based on our review conducted as 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 (Ind AS) 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 (as amended) including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A D V & ASSOCIATES
Chartered Accountants
Firm Registration No: 128045W



Vijay Jaju
Partner
M. No.:613332
Date: 10-02-2025
UDIN: 25613332BMLEOD2591
Place: Mumbai



HINDUSTAN APPLIANCES LIMITED

Statement of Standalone and Consolidated Unaudited Financial Results for the Quarter/Nine Months ended 31st December 2024

CIN : L18101MH1984PLC034857

(₹ in Lakhs except per equity share data)

Particulars	Quarter Ended						Year to Date				Year Ended	
	31-Dec-24	September 30, 2024	31-Dec-23	31-Dec-24	September 30, 2024	31-Dec-23	31-Dec-24	31-Dec-23	31-Dec-24	31-Dec-23	Year Ended March 31, 2024	Year Ended March 31, 2024
	Standalone			Consolidated			Standalone		Consolidated		Standalone	Consolidated
	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED	AUDITED
I Revenue from Operations												
Other income	15.71	15.49	13.50	15.71	15.49	13.50	46.70	40.24	46.70	40.24	55.14	55.14
Total Revenue	15.71	15.49	13.50	15.71	15.49	13.50	46.70	40.24	46.70	40.24	55.14	55.14
II Expenses:												
Project Expenses	-	-	-	3.34	8.01	4.97	-	-	14.14	18.39	-	24.87
Changes in inventories of finished goods, stock in trade and work in progress	-	-	-	(3.34)	(8.01)	(4.97)	-	-	(14.14)	(18.39)	-	(24.87)
Employees Benefit	8.08	9.62	7.56	8.08	9.62	7.56	24.67	21.83	24.67	21.83	30.07	30.07
Other expenses	3.94	3.02	3.44	4.34	3.02	3.52	9.25	9.11	9.66	9.20	11.39	11.85
Total expenses	12.02	12.64	11.00	12.42	12.65	11.08	33.93	30.94	34.33	31.02	41.46	41.92
III Profit before exceptional items and tax (I-II)	3.69	2.85	2.50	3.29	2.85	2.42	12.78	9.30	12.37	9.22	13.68	13.21
IV Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	-
V Profit before tax (III-IV)	3.69	2.85	2.50	3.29	2.85	2.42	12.78	9.30	12.37	9.22	13.68	13.21
VI Tax expense:												
Current Tax	-	-	0.49	-	-	0.49	-	2.24	-	2.24	-	-
Income Tax of Earlier Years	-	-	-	-	-	-	-	-	-	-	-	-
VII Profit for the year (V-VI)	3.69	2.85	2.01	3.29	2.85	1.93	12.78	7.06	12.37	6.98	13.68	13.21
VIII Other Comprehensive Income												
A Items that will not be reclassified to profit or loss												
(i) Items (please specify)	-	-	-	-	-	-	-	-	-	-	-	-
(ii) income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-
B Items that will not be reclassified to profit or loss												
(i) Items (please specify)	-	-	-	-	-	-	-	-	-	-	-	-
(ii) income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-
Other comprehensive Income for the period	-	-	-	-	-	-	-	-	-	-	-	-
IX Total Comprehensive Income for the period (VII+VIII)	3.69	2.85	2.01	3.29	2.85	1.93	12.78	7.06	12.37	6.98	13.68	13.21
Paid up share capital (par value `10/- each fully paid)	9,98,88,000	9,98,88,000	9,98,88,000	9,98,88,000	9,98,88,000	9,98,88,000	9,98,88,000	9,98,88,000	9,98,88,000	9,98,88,000	9,98,88,000	9,98,88,000
Other Equity	-	-	-	-	-	-	-	-	-	-	448.93	446.69
Earnings per Equity share:												
(1) Basic (₹)	0.04	0.03	0.02	0.03	0.03	0.02	0.13	0.07	0.12	0.07	0.14	0.13
(2) Diluted (₹)	0.04	0.03	0.02	0.03	0.03	0.02	0.13	0.07	0.12	0.07	0.14	0.13

Notes :

- The Previous period's figures have been regrouped, rearranged, restated and reclassified wherever necessary.
- The above standalone unaudited financial results for the quarter/Nine months ended December 31, 2024 was approved by the Board of Directors at its meeting held on February 10, 2025.
- The statutory auditors have carried out the Limited Review of the Results for the quarter/Nine months ended December 31, 2024.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

FOR HINDUSTAN APPLIANCES LIMITED

K. P. Shah

KALPESH RAMESHCHANDRA SHAH
 MANAGING DIRECTOR
 DIN No.: 00294115
 PLACE: MUMBAI
 DATED: 10/02/2025
 Encl.: As Above.

HINDUSTAN APPLIANCES LIMITED

CIN : L18101MH1984PLC034857

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. - Not Applicable.

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

S. No.	Particulars	in ₹ lakhs
1	Loans / revolving facilities like cash credit from banks / financial institutions	-
A	Total amount outstanding as on date	-
B	Of the total amount outstanding, amount of default as on date	-
2	Unlisted debt securities i.e. NCDs and NCRPS	-
A	Total amount outstanding as on date	-
B	Of the total amount outstanding, amount of default as on date	-
3	Total financial indebtedness of the listed entity including short-term and long-term debt	-

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - Not Applicable

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - Not Applicable.