

Date: 10th November, 2023

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

Scrip Code: 539984

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

Dear Sir/Madam,

Pursuant to 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 hereby inform that the Board of Directors in its meeting held today i.e. Friday, 10th November, 2023 has approved the Un-Audited Financial Results (Standalone and Consolidated) of the Company for the quarter & half-year ended 30th September, 2023 along with the Statement of Assets & Liabilities and the Cash Flow Statement.

Accordingly, please find enclosed herewith the following:

1. Limited Review Report of the Auditor on the Un-Audited Financial Results (Standalone and Consolidated) for the quarter & half-year ended 30th September, 2023.
2. Un-audited Financial Results (Standalone and Consolidated) for the quarter & half year ended 30th September, 2023 along with the Statement of Assets & Liabilities and the Cash Flow Statement.

We further wish to inform that the Board Meeting held today commenced at 12:50 P.M. and concluded at 1:53 P.M.

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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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, 2023 and year to date results for the period from 1st April, 2023 to 30th September, 2023 ("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 : 23012172BGWDOY1435

DATED: 10THNOVEMBER, 2023

PLACE : NEW DELHI





Statement of Un-audited Standalone Financial Results for the Quarter & Half-year ended 30th September, 2023

(₹ in Lakhs except per share data)

S. No.	Particulars	STANDALONE					
		Quarter Ended		Half-Year Ended		Year Ended	
		Sep 30 2023 (Un-audited)	Jun 30 2023 (Un-audited)	Sep 30 2022 (Un-audited)	Sep 30 2023 (Un-audited)	Sep 30 2022 (Un-audited)	Mar 31 2023 (Audited)
1	Income						
	a) Revenue from operations	6075.12	4050.46	5,293.61	10,125.58	10,572.40	21,511.26
	b) Other operating income	182.90	193.47	160.95	376.37	223.94	647.76
	Total revenue from operations	6258.02	4243.93	5454.56	10,501.95	10,796.34	22,159.02
2	Other Income (Refer Note No 3)	170.86	163.80	333.73	334.66	576.91	1,217.93
3	Total income (1+2)	6428.88	4407.73	5788.29	10,836.61	11,373.25	23,376.95
4	Expenses						
	a) Cost of materials consumed	2110.47	1731.57	2,596.63	3,842.04	4,940.08	9,354.30
	b) Purchases of stock-in-trade	-	-	-	-	-	-
	c) Change in inventories of finished goods & work-in-progress	485.69	(1119.99)	(919.37)	(634.30)	(1,767.01)	(1,984.84)
	d) Employee benefits expense	491.05	495.65	457.07	986.70	995.69	1,991.27
	e) Finance costs	511.06	523.84	462.11	1,034.90	925.40	1,988.12
	f) Depreciation and amortisation expense	288.99	281.39	275.26	570.38	584.24	1,148.76
	g) Other expenses:						
	- Power & Fuel	1159.64	1155.26	1,696.85	2,314.90	3,315.87	6,019.53
	- Other expenses	1497.18	1559.44	1,600.10	3,056.61	3,202.69	6,439.66
	Total Expenses	6,544.08	4,627.15	6,168.65	11,171.23	12,196.97	24,956.80
5	Profit/(Loss) before exceptional items and tax (3-4)	(115.20)	(219.42)	(380.36)	(334.62)	(823.73)	(1,579.85)
6	Exceptional items	-	-	-	-	-	-
7	Profit/(Loss) before tax (5 + 6)	(115.20)	(219.42)	(380.36)	(334.62)	(823.73)	(1,579.85)
8	Tax expense:						
	- Current tax	-	-	-	-	-	-
	- Deferred tax charge/(credit)	(105.82)	(93.99)	(137.00)	(199.81)	(307.08)	(536.61)
	- Tax adjustment of earlier years	-	-	-	-	-	14.73
	- Minimum Alternate Tax (Credit) Entitlement	-	-	-	-	-	-
9	Net Profit/(Loss) for the period/year (7 - 8)	(9.38)	(125.42)	(243.36)	(134.81)	(516.65)	(1,057.97)
10	Other Comprehensive Income (OCI)						
	i) a) Items that will not be reclassified to profit or loss	2.69	2.69	(20.79)	5.39	(41.58)	10.77
	b) Income tax relating to items that will not be reclassified to profit or loss	(0.94)	(0.94)	7.27	(1.88)	14.53	(3.76)
	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)	(7.63)	(123.67)	(256.89)	(131.31)	(543.70)	(1,050.95)
	Profit attributable to:						
	Owners of the Company	(9.38)	(125.42)	(243.36)	(134.81)	(516.65)	(1,057.97)
	Non-controlling interests	-	-	-	-	-	-
	Other Comprehensive income attributable to:						
	Owners of the Company	1.75	1.75	(13.53)	3.50	(27.05)	7.01
	Non-controlling interests	-	-	-	-	-	-
	Total Comprehensive income attributable to:						
	Owners of the Company	(7.63)	(123.67)	(256.89)	(131.31)	(543.70)	(1,050.95)
	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	-	-	-	-	-	43,384.56
14	Earnings per share of Rs 10 each - Not annualised (in Rs.)						
	(a) Basic (Rs)	-0.65	-8.69	-16.87	-9.34	-35.81	-73.32
	(b) Diluted (Rs)	-0.65	-8.69	-16.87	-9.34	-35.81	-73.32



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 10th November, 2023. 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
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
i) Interest Income	134.35	130.22	140.34	264.57	266.91	529.56
ii) Gain on Sale of Investment	-	-	-	-	-	-
iii) Liabilities Written Back	35.85	(0.17)	27.88	35.68	89.97	109.66
iv) Forex Gain/(Loss)	-	-	84.28	-	95.79	65.41
v) Profit/(Loss) on Sale of PPE	(0.50)	33.75	80.48	33.25	80.48	461.26
vi) Subsidy Income	-	-	-	-	42.64	42.64
vii) Claim received	1.16	-	0.44	1.16	0.81	9.09
viii) Miscellaneous Income	-	-	0.31	-	0.31	0.31
Total :	170.86	163.80	333.73	334.66	576.91	1,217.93

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

By Order of the Board**For HINDUSTHAN URBAN INFRASTRUCTURE LIMITED****(DEEPAK KEJRIWAL)
MANAGING DIRECTOR
DIN : 07442554****Place : New Delhi
Date : 10.11.2023**



HINDUSTHAN URBAN INFRASTRUCTURE LIMITED

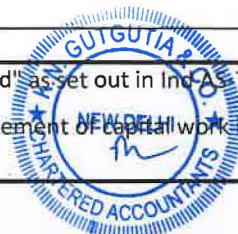
STANDALONE STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2023

(₹ in Lakhs)

Particulars	Half Year ended September 30, 2023	Half Year ended September 30, 2022
CASH FLOW FROM OPERATING ACTIVITIES		
Profit /(Loss) Before Tax	(334.62)	(823.72)
Adjustments for :		
Depreciation & amortisation expense	570.38	584.24
Unrealised Foreign Exchange Fluctuation Loss/(Gain)	(9.17)	(40.89)
Finance Cost	1,034.90	925.40
Bad Debts & Provision for Allowance for Doubtful Debts	1.03	-
Liability/Sundry Balance Written back	(35.68)	(89.97)
Provision for Employee Benefits	(18.12)	4.67
Re-measurement of defined benefit plans transferred to OCI	5.39	(41.58)
Rental Income	(526.30)	(324.97)
Interest Income	(264.57)	(266.91)
Profit on Sale of Property, Plant & Equipment	(33.25)	(80.48)
Deferred Government Grant transferred	-	(42.64)
Operating Profit Before Working Capital Changes	389.98	(196.85)
Adjustments for:		
(Increase)/Decrease in Trade Receivables	1,260.37	1,306.14
(Increase)/Decrease in Loans and Other Assets	(493.76)	171.82
(Increase)/Decrease in Inventories	(415.72)	(1,633.61)
Increase/(Decrease) in Trade Payable, Provisions & Other liabilities	136.65	116.42
Cash Generated from Operations	877.52	(236.07)
Direct Tax Paid (net of refund)	60.13	40.41
Net Cash Inflow /(Outflow) from Operating Activities	817.39	(276.49)
CASH FLOW FROM INVESTING ACTIVITIES		
Acquisition / Purchase of PPE & Other Intangible Assets	(168.42)	(292.16)
Sale Proceeds of Property, Plant & Equipment (PPE)	35.26	99.00
Purchase of Investment Property	-	(14.78)
Interest Income Received	40.28	36.89
(Investment)/Redemption in Term Deposit with bank as margin money (incl. unclaimed dividend)	17.16	17.16
Rental Income	507.49	324.97
Net Cash Inflow /(Outflow) from Investing Activities	431.77	171.07
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds From / (Repayment) of Short Term Borrowings (net)	(1,582.26)	147.53
Loan taken from /(repaid to) Related parties	1,600.00	975.01
Proceeds from /(Repayment) of Long term Borrowings	(506.95)	(506.49)
Finance Cost Paid	(794.85)	(737.04)
Repayment of Lease Liability	-	-
Dividend Paid (including DDT)	-	-
Net Cash Inflow /(Outflow) from Financing Activities	(1,284.06)	(120.99)
Net Increase/ (Decrease) in cash & cash equivalents	(34.90)	(226.41)
Cash & cash equivalents at Beginning of the Year	124.95	343.16
Cash & cash equivalents at End of the Year	90.06	116.75
Components of cash & cash equivalents:		
- Balance with Banks : On current accounts	10.56	14.73
- Cash on hand	3.25	0.81
- Term Deposits with Banks (with maturity of less than 3 months)	76.25	101.22
	90.06	116.75

1) The above cash flow has been prepared under the "Indirect Method" as set out in Ind AS 17 : 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.



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, 2023 and year to date results for the period from 1 April, 2023 to 30th September, 2023 ("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.



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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. 37,608.36 lacs as at 30 September 2023 and total revenues (before consolidation adjustments) of Rs. 7,581.85 lacs and Rs. 13,370.73 lacs, total net loss after tax (before consolidation adjustments) of Rs. 907.01 lacs and Rs. 1,688.34 lacs and total comprehensive loss (before consolidation adjustments) of Rs. 908.13 lacs and Rs. 1,690.58 lacs, for the quarter ended 30 September 2023 and for the period from 1 April 2023 to 30 September 2023 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 : 23012172BQWDOZ5330

DATED: 10th NOVEMBER, 2023

PLACE : NEW DELHI





Statement of Un-audited Consolidated Financial Results for the Quarter & Half-year ended 30th September, 2023

(₹ in Lakhs except per share data)

S. No.	Particulars	CONSOLIDATED					
		Quarter Ended			Half-Year Ended		Year Ended
		Sep 30 2023 (Un-audited)	Jun 30 2023 (Un-audited)	Sep 30 2022 (Un-audited)	Sep 30 2023 (Un-audited)	Sep 30 2022 (Un-audited)	Mar 31 2023 (Audited)
1	Income						
	a) Revenue from operations	13641.70	9804.78	14,963.00	23,446.48	29,760.69	57,724.59
	b) Other operating income (Refer Note No 4)	190.68	220.54	194.49	411.22	271.23	738.59
	Total revenue from operations	13832.38	10025.32	15,157.49	23,857.70	30,031.93	58,463.18
2	Other income (Refer Note No 5)	135.01	65.11	(69.96)	200.12	86.07	763.69
3	Total income (1+2)	13967.39	10090.42	15,087.52	24,057.82	30,117.99	59,226.87
4	Expenses						
	a) Cost of materials consumed	7391.33	7292.82	10,769.44	14,684.14	23,222.65	40,474.59
	b) Purchases of stock-in-trade	0.00	0.00	-	-	-	-
	c) Change in inventories of finished goods & work-in-progress	1639.20	(2160.41)	991.75	(521.21)	(2,236.52)	(1,006.84)
	d) Employee benefits expense	931.06	841.31	817.24	1,772.37	1,676.59	3,351.34
	e) Finance costs	1032.49	1030.72	961.75	2,063.21	1,902.10	4,021.63
	f) Depreciation and amortisation expense	707.77	696.18	667.79	1,403.95	1,367.37	2,745.95
	g) Other expenses:						
	- Power & Fuel	1347.53	1521.22	2,427.40	2,868.75	4,804.56	8,386.56
	- Other expenses	2260.46	2143.74	2,032.64	4,404.20	4,431.16	9,236.54
	Total Expenses	15,309.84	11,365.57	18,668.01	26,675.41	35,167.92	67,209.77
5	Profit/(Loss) before exceptional items and tax (3-4)	(1,342.45)	(1,275.15)	(3,580.49)	(2,617.59)	(5,049.93)	(7,982.90)
6	Exceptional items	-	-	-	-	-	-
7	Profit/(Loss) before tax (5 + 6)	(1,342.45)	(1,275.15)	(3,580.49)	(2,617.59)	(5,049.93)	(7,982.90)
8	Tax expense:						
	- Current tax	0.00	-	-	-	-	-
	- Deferred tax charge/(credit)	(426.05)	(368.39)	(848.34)	(794.45)	(1,408.79)	(2,190.83)
	- Tax adjustment of earlier years	0.00	-	-	-	-	14.73
	- Minimum Alternate Tax (Credit) Entitlement	-	-	-	-	-	-
9	Net Profit/(Loss) for the period/year (7 - 8)	(916.39)	(906.75)	(2,732.15)	(1,823.15)	(3,641.14)	(5,806.80)
10	Other Comprehensive Income (OCI)						
	i) a) items that will not be reclassified to profit or loss	1.18	1.18	(17.94)	2.37	(35.88)	4.74
	b) Income tax relating to items that will not be reclassified to profit or loss	(0.55)	(0.55)	6.52	(1.10)	13.05	(2.19)
	ii) a) items that will be reclassified to profit or loss	0.00	-	-	-	-	-
	b) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
11	Total Comprehensive Income for the period/year (9 + 10)	(915.76)	(906.12)	(2,743.57)	(1,821.88)	(3,663.97)	(5,804.26)
	Profit attributable to:						
	Owners of the Company	(539.98)	(582.50)	(1,699.30)	(1,122.49)	(2,344.47)	(3,836.23)
	Non-controlling interests	(376.41)	(324.25)	(1,032.85)	(700.66)	(1,296.66)	(1,970.57)
	Other Comprehensive income attributable to:						
	Owners of the Company	1.10	1.10	(12.29)	2.20	(24.58)	4.39
	Non-controlling interests	(0.46)	(0.46)	0.88	(0.93)	1.75	(1.85)
	Total Comprehensive income attributable to:						
	Owners of the Company	(538.89)	(581.40)	(1,711.60)	(1,120.29)	(2,369.05)	(3,831.84)
	Non-controlling interests	(376.87)	(324.71)	(1,031.97)	(701.59)	(1,294.91)	(1,972.42)
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	-	-	-	-	-	37,645.86
14	Earnings per share of Rs 10 each - Not annualised (in Rs.)						
	(a) Basic (Rs)	-37.42	-40.37	-117.77	-77.79	-162.48	-265.87
	(b) Diluted (Rs)	-37.42	-40.37	-117.77	-77.79	-162.48	-265.87



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 10th November, 2023. 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
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
i) Interest Income	22.08	31.53	33.60	53.61	64.52	115.98
ii) Gain on Sale of Investment	-	-	-	-	-	-
iii) Liabilities Written Back	35.85	(0.17)	27.88	35.68	89.97	109.65
iv) Forex Gain/(Loss)	39.57	-	(216.08)	39.57	(196.73)	-
v) Profit/(Loss) on Sale of PPE	(0.50)	33.75	82.97	33.25	80.48	460.78
vi) Subsidy Income	-	-	-	-	42.64	42.64
vii) Claim received	1.16	-	0.44	1.16	0.81	9.09
viii) Miscellaneous Income	36.85	-	1.23	36.85	4.37	25.55
Total :	135.01	65.11	(69.96)	200.12	86.07	763.69

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

By Order of the Board
For HINDUSTHAN URBAN INFRASTRUCTURE LIMITED

Place : New Delhi
Date : 10.11.2023


(DEEPAK KEJRIWAL)
MANAGING DIRECTOR
DIN : 07442554





HINDUSTHAN URBAN INFRASTRUCTURE LIMITED

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2023

(₹ in Lakhs)

Particulars	Half Year ended September 30, 2023	Half Year ended September 30, 2022
CASH FLOW FROM OPERATING ACTIVITIES		
Profit /(Loss) Before Tax	(2,617.59)	(5,049.93)
Adjustments for :		
Depreciation & amortisation expense	1,403.95	1,367.37
Unrealised Foreign Exchange Fluctuation Loss/(Gain)	(34.09)	63.33
Finance Cost	2,063.21	1,902.10
Bad Debts & Provision for Allowance for Doubtful Debts	1.03	-
Liability/Sundry Balance Written back	(35.68)	(89.97)
Provision for Employee Benefits	(18.12)	4.67
Re-measurement of defined benefit plans transferred to OCI	2.37	(35.88)
Rental Income	(526.30)	(324.97)
Interest Income	(53.61)	(64.52)
Profit on Sale of Property, Plant & Equipment	(33.25)	(80.48)
Deferred Government Grant transferred	-	(42.64)
Operating Profit Before Working Capital Changes	151.90	(2,350.91)
Adjustments for:		
(Increase)/Decrease in Trade Receivables	356.32	3,050.59
(Increase)/Decrease in Loans and Other Assets	(493.76)	171.82
(Increase)/Decrease in Inventories	(607.34)	(269.00)
Increase/(Decrease) in Trade Payable, Provisions & Other liabilities	(8.97)	(1,281.74)
Cash Generated from Operations	(601.85)	(679.25)
Direct Tax Paid (net of refund)	69.22	50.94
Net Cash Inflow /(Outflow) from Operating Activities	(671.07)	(730.19)
CASH FLOW FROM INVESTING ACTIVITIES		
Acquisition / Purchase of PPE & Other Intangible Assets	(334.55)	(799.94)
Sale Proceeds of Property, Plant & Equipment (PPE)	35.26	99.00
Purchase of Investment Property	-	(14.78)
Interest Income Received	54.70	64.85
(Investment)/Redemption in Term Deposit with bank as margin money (including unclaimed dividend)	17.17	17.16
Rental Income	507.49	324.97
Net Cash Inflow /(Outflow) from Investing Activities	280.07	(308.75)
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds From / (Repayment) of Short Term Borrowings (net)	(1,143.43)	82.97
Loan taken from /(repaid to) Related parties	5,008.00	2,308.01
Proceeds from /(Repayment) of Long term Borrowings	(1,508.58)	(1,717.56)
Finance Cost Paid	(2,048.53)	(1,944.09)
Repayment of Lease Liability	-	-
Dividend Paid (including DDT)	-	-
Net Cash Inflow /(Outflow) from Financing Activities	307.46	(1,270.68)
Net Increase/ (Decrease) in cash & cash equivalents	(83.53)	(2,309.61)
Cash & cash equivalents at Beginning of the Year	858.58	3,457.21
Cash & cash equivalents at End of the Year	775.04	1,147.59
Components of cash & cash equivalents:		
- Balance with Banks : On current accounts	16.14	10.87
- Cash on hand	3.72	2.02
- Term Deposits with Banks (with maturity of less than 3 months)	755.18	1,134.70
	775.04	1,147.59

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.





HINDUSTHAN URBAN INFRASTRUCTURE LIMITED

STANDALONE & CONSOLIDATED SEGMENT INFORMATION

(Under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

(₹ in Lakhs)

S. No.	Particulars	STANDALONE						CONSOLIDATED						
		Quarter Ended			Half-Year Ended			Quarter Ended			Half-Year Ended			Year Ended
		Sep 30 2023 (Un-audited)	Jun 30 2023 (Un-audited)	Sep 30 2022 (Un-audited)	Sep 30 2023 (Un-audited)	Sep 30 2022 (Un-audited)	Mar 31 2023 (Audited)	Sep 30 2023 (Un-audited)	Jun 30 2023 (Un-audited)	Sep 30 2022 (Un-audited)	Sep 30 2023 (Un-audited)	Sep 30 2022 (Un-audited)	Mar 31 2023 (Audited)	
1	Segment Revenue													
	a) Electrical Conductors	307.00	191.63	188.66	498.63	204.94	384.08	307.00	191.63	188.66	498.63	204.94	384.08	
	b) High Tension Insulators	5,679.12	3,797.89	5,205.54	9,477.02	10,356.09	21,100.75	5,679.12	3,797.89	5,205.54	9,477.02	10,356.09	21,100.75	
	c) Real-Estate	271.90	254.40	150.03	526.30	324.97	707.83	264.41	246.91	150.03	511.32	324.97	707.83	
	d) Speciality Chemicals	-	-	-	-	-	-	7,581.85	5,788.88	9,702.93	13,370.73	19,235.59	36,304.16	
	e) Others *	-	-	-	-	-	-	-	-	-	-	-	-	
	Total	6,258.02	4,243.93	5,544.22	10,501.95	10,886.00	22,192.65	13,832.38	10,025.32	15,247.15	23,857.70	30,121.59	58,496.81	
	Less : Inter segment revenue	-	-	89.66	-	89.66	33.63	-	-	89.66	-	89.66	33.63	
	Total revenue from operations	6,258.02	4,243.93	5,454.56	10,501.95	10,796.34	22,159.02	13,832.38	10,025.32	15,157.49	23,857.70	30,031.93	58,463.18	
2	Segment results (Profit+)/(Loss)(-) before tax and interest from each segment)													
	a) Electrical Conductors	20.64	(15.24)	(23.85)	5.40	(98.89)	80.62	20.64	(15.24)	(23.85)	5.40	(98.89)	80.62	
	b) High Tension Insulators	195.91	143.38	85.29	339.30	80.36	150.41	195.91	143.38	85.29	339.30	80.36	149.93	
	c) Real-Estate	223.16	217.94	112.94	441.10	263.27	462.94	223.16	217.94	112.94	441.10	263.27	462.94	
	d) Speciality Chemicals	-	-	-	-	-	-	(593.55)	(450.16)	(2,593.75)	(1,043.71)	(3,047.12)	(3,955.49)	
	e) Others *	-	-	-	-	-	-	-	-	-	-	-	-	
	Total	439.71	346.08	174.37	785.79	244.73	693.97	(153.84)	(104.08)	(2,419.38)	(257.92)	(2,802.38)	(3,261.99)	
	Less: i) Finance Costs (Net)	376.71	393.62	321.77	770.33	658.49	1,458.57	1,010.40	999.19	928.16	2,009.59	1,837.58	3,905.66	
	ii) Exceptional items	-	-	-	-	-	-	-	-	-	-	-	-	
	iii) Unallocable Corporate Expenditure	178.20	171.88	232.96	350.08	409.97	815.25	178.20	171.88	232.96	350.08	409.97	815.25	
	Total Profit/(Loss) before tax	(115.20)	(219.42)	(380.36)	(334.62)	(823.73)	(1,579.86)	(1,342.45)	(1,275.15)	(3,580.49)	(2,617.59)	(5,049.93)	(7,982.90)	
3	Segment assets													
	a) Electrical Conductors	12281.46	12,457.28	14,549.34	12,281.46	14,549.34	12,663.55	5,821.36	6,115.58	8,489.43	5,821.36	8,489.43	6,419.29	
	b) High Tension Insulators	28259.02	28,193.12	30,345.42	28,259.02	30,345.42	28,517.28	28,259.02	28,193.12	30,345.42	28,259.02	30,345.42	28,517.28	
	c) Real-Estate	22294.21	22,260.66	20,837.80	22,294.21	20,837.80	22,241.11	22,294.21	22,260.66	20,837.80	22,294.21	20,837.80	22,241.11	
	d) Speciality Chemicals	-	-	-	-	-	-	33,901.68	32,914.13	37,452.17	33,901.68	37,452.17	33,584.19	
	e) Others *	8459.31	8,459.31	8,459.31	8,459.31	8,459.31	8,459.31	-	-	-	-	-	-	
	Total segment assets	71,294.01	71,370.38	74,191.88	71,294.01	74,191.88	71,881.26	90,276.28	89,483.50	97,124.84	90,276.28	97,124.83	90,761.88	
	Add: Un-allocable corporate assets	290	262.31	282.52	289.91	282.52	229.78	315.86	283.74	328.36	315.86	328.36	246.65	
	Total assets in the Company	71,583.92	71,632.69	74,474.40	71,583.92	74,474.40	72,111.03	90,592.14	89,767.24	97,453.19	90,592.14	97,453.18	91,008.53	
4	Segment liabilities													
	a) Electrical Conductors	10724.91	10,802.01	10,566.53	10,724.91	10,566.53	10,068.70	10,724.91	10,802.01	10,566.11	10,724.91	10,566.11	10,068.70	
	b) High Tension Insulators	11332.21	11,192.43	13,529.91	11,332.21	13,529.91	12,294.09	11,293.67	11,153.17	13,491.38	11,293.67	13,491.38	12,254.83	
	c) Real-Estate	292.20	291.14	95.62	292.20	95.62	184.41	292.20	291.14	95.62	292.20	95.62	184.41	
	d) Speciality Chemicals	-	-	-	-	-	-	27,489.71	25,387.99	26,986.12	27,489.71	26,986.12	25,093.71	
	e) Others *	-	-	-	-	-	-	-	-	-	-	-	-	
	Total segment liabilities	22,349.32	22,285.58	24,192.06	22,349.32	24,192.06	22,547.20	49,800.48	47,634.32	51,139.22	49,800.48	51,139.22	47,601.65	
	Add: Un-allocable corporate liabilities	5,837.07	5,941.94	6,246.23	5,837.07	6,246.23	6,034.99	2,283.11	2,708.62	3,843.25	2,283.11	3,843.24	3,076.46	
	Total liabilities in the Company	28,186.39	28,227.53	30,438.29	28,186.39	30,438.29	28,582.19	52,083.59	50,342.94	54,982.47	52,083.59	54,982.46	50,678.11	

Notes to Segment Information :

* "Others" includes Non-current investments in Standalone results





HINDUSTHAN URBAN INFRASTRUCTURE LIMITED
STATEMENT OF AUDITED ASSETS AND LIABILITIES

('₹ in Lakhs)

	Particulars	STANDALONE		CONSOLIDATED	
		As at 30th September 2023	As at 31st March 2023	As at 30th September 2023	As at 31st March 2023
		(Un-audited)	(Audited)	(Un-audited)	(Audited)
A	ASSETS				
(1)	Non-current assets				
	Property, plant and equipment	14,232.51	14,642.69	34,591.24	35,599.38
	Capital work-in-progress	126.44	83.41	204.51	136.37
	Investment Properties	22,131.58	22,167.41	22,131.58	22,167.41
	Other Intangible assets	12.31	13.29	1,030.34	1,125.92
	Intangible assets under development	44.31	44.31	44.31	44.31
	Financial assets:				
	Investments	8,459.31	8,459.31	30.00	30.00
	Loans	8.33	8.33	8.33	8.33
	Other financial assets	14.53	25.33	14.53	25.33
	Other non-current assets	842.46	890.96	1,354.72	1,408.20
	Total non-current assets	45,871.79	46,335.05	59,409.56	60,545.25
(2)	Current assets				
	Inventories	11,813.94	11,398.22	15,694.68	15,087.35
	Financial assets:				
	Trade receivables	5,593.41	6,858.39	11,723.63	12,740.22
	Cash and cash equivalents	90.06	124.95	775.04	858.58
	Other bank balances	300.18	306.55	300.18	306.55
	Loans	4,380.03	4,382.24	4.37	6.58
	Other financial assets	2,076.79	1,852.51	148.10	141.98
	Current tax assets (net)	289.91	229.78	315.86	246.65
	Other current assets	1,167.80	623.34	2,220.71	1,075.39
	Assets held for sale	-	-	-	-
	Total current assets	25,712.13	25,775.98	31,182.58	30,463.28
	Total assets	71,583.92	72,111.03	90,592.14	91,008.53
B	EQUITY AND LIABILITIES				
(1)	Equity				
	Equity share capital	144.29	144.29	144.29	144.29
	Other equity	43,253.25	43,384.56	36,525.57	37,645.86
	Non-controlling interests	-	-	1,838.69	2,540.28
	Total equity	43,397.54	43,528.84	38,508.55	40,330.43
(2)	Liabilities				
	Non-current liabilities				
	Financial liabilities				
	Borrowings	4,285.32	4,677.18	12,636.29	14,029.78
	Other financial liabilities	183.25	183.25	183.25	183.25
	Provisions	413.14	439.77	483.15	509.78
	Deferred tax liabilities (net)	5,837.07	6,034.99	2,283.12	3,076.46
	Other non-current liabilities	65.42	75.01	65.42	75.01
	Total non-current liabilities	10,784.21	11,410.21	15,651.24	17,874.28
	Current liabilities				
	Financial liabilities				
	Borrowings	11,444.39	11,427.68	22,641.82	18,778.27
	Lease Liabilities	-	-	-	-
	Trade payables				
	total outstanding dues of micro,small & medium enterprises	94.28	36.76	690.67	374.24
	total outstanding dues other than micro,small & medium enterprises	3,603.57	3,795.74	9,016.91	10,829.51
	Other financial liabilities	1,163.90	1,101.12	2,056.76	1,763.36
	Other current liabilities	810.80	533.96	1,730.01	770.75
	Provisions	285.22	276.72	296.19	287.69
	Current tax liabilities (net)	-	-	-	-
	Total current liabilities	17,402.17	17,171.98	36,432.36	32,803.81
	Total equity and liabilities	71,583.92	72,111.03	90,592.14	91,008.53

