

13th February, 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 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. Tuesday, 13th February, 2024 has approved the Un-Audited Financial Results (Standalone and Consolidated) for the quarter/nine months ended 31st December, 2023.

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/nine months ended 31st December, 2023.
2. Un-audited Financial Results (Standalone and Consolidated) for the quarter/nine months ended 31st December, 2023

We further wish to inform that the Board Meeting held today commenced at 1:00 P.M. and concluded at 2:05 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**

Phones : 25713944, 25788644, 25818644

E-mail : brg1971@cakng.com, kng1971@yahoo.com

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 31st December , 2023 and year to date results for the period from 1st April, 2023 to 31st December, 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 : 24012172BJZYrB8581

DATED: 13TH FEBRUARY, 2024

PLACE : NEW DELHI





Statement of Un-audited Standalone Financial Results for the Quarter and Nine Months ended 31st Dec, 2023

(₹ in Lakhs except per share data)

| S. No. | Particulars | STANDALONE | | | | | |
|-----------|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|-----------------------------|
| | | Quarter Ended | | | Nine Months Ended | | Year Ended |
| | | Dec 31 2023 (Un-audited) | Sep 30 2023 (Un-audited) | Dec 31 2022 (Un-audited) | Dec 31 2023 (Un-audited) | Dec 31 2022 (Un-audited) | Mar 31 2023 (Audited) |
| 1 | Income | | | | | | |
| | a) Revenue from operations | 5041.60 | 6075.12 | 4573.38 | 15,167.19 | 15,145.77 | 21,511.26 |
| | b) Other operating income | 389.64 | 182.90 | 200.41 | 766.01 | 424.35 | 647.76 |
| | Total revenue from operations | 5431.25 | 6258.02 | 4773.79 | 15,933.20 | 15,570.12 | 22,159.02 |
| 2 | Other income (Refer Note No 3) | 227.66 | 170.86 | 243.57 | 562.32 | 820.48 | 1,217.93 |
| 3 | Total income (1+2) | 5658.90 | 6428.88 | 5017.36 | 16,495.52 | 16,390.60 | 23,376.95 |
| 4 | Expenses | | | | | | |
| | a) Cost of materials consumed | 1919.95 | 2110.47 | 2309.60 | 5,761.99 | 7,249.68 | 9,354.30 |
| | b) Purchases of stock-in-trade | - | - | 42.13 | - | 42.13 | - |
| | c) Change in inventories of finished goods & work-in-progress | (125.63) | 485.69 | (1303.09) | -759.93 | (3070.10) | (1,984.84) |
| | d) Employee benefits expense | 484.82 | 491.05 | 470.77 | 1,471.52 | 1,466.46 | 1,991.27 |
| | e) Finance costs | 437.61 | 511.06 | 554.30 | 1,472.51 | 1,479.71 | 1,988.12 |
| | f) Depreciation and amortisation expense | 288.76 | 288.99 | 276.02 | 859.13 | 860.27 | 1,148.76 |
| | g) Other expenses: | | | | | | |
| | - Power & Fuel | 1119.96 | 1159.64 | 1440.77 | 3,434.85 | 4,756.64 | 6,019.53 |
| | - Other expenses | 1649.82 | 1497.18 | 1568.58 | 4,706.43 | 4,771.27 | 6,439.66 |
| | Total Expenses | 5,775.27 | 6,544.08 | 5,359.08 | 16,946.51 | 17,556.05 | 24,956.80 |
| 5 | Profit/(Loss) before exceptional items and tax (3-4) | (116.37) | (115.20) | (341.72) | (450.99) | (1,165.45) | (1,579.85) |
| 6 | Exceptional items | - | - | - | - | - | - |
| 7 | Profit/(Loss) before tax (5 + 6) | (116.37) | (115.20) | (341.72) | (450.99) | (1,165.45) | (1,579.85) |
| 8 | Tax expense: | | | | | | |
| | - Current tax | - | - | - | - | - | - |
| | - Deferred tax charge/(credit) | 11.01 | (105.82) | (129.15) | (188.80) | (436.23) | (536.61) |
| | - Tax adjustment of earlier years | - | - | - | - | - | 14.73 |
| | - Minimum Alternate Tax (Credit) Entitlement | - | - | - | - | - | - |
| 9 | Net Profit/(Loss) for the period/year (7 - 8) | (127.38) | (9.38) | (212.57) | (262.19) | (729.22) | (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) | 8.08 | (62.37) | 10.77 |
| | b) Income tax relating to items that will not be reclassified to profit or loss | (0.94) | (0.94) | 7.27 | (2.82) | 21.80 | (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) | (125.63) | (7.63) | (226.10) | (256.94) | (769.79) | (1,050.95) |
| | Profit attributable to: | | | | | | |
| | Owners of the Company | (127.38) | (9.38) | (212.57) | (262.19) | (729.22) | (1,057.97) |
| | Non-controlling interests | - | - | - | - | - | - |
| | Other Comprehensive income attributable to: | | | | | | |
| | Owners of the Company | 1.75 | 1.75 | (13.53) | 5.26 | (40.57) | 7.01 |
| | Non-controlling interests | - | - | - | - | - | - |
| | Total Comprehensive income attributable to: | | | | | | |
| | Owners of the Company | (125.63) | (7.63) | (226.10) | (256.94) | (769.79) | (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) | -8.83 | -0.65 | -14.73 | -18.17 | -50.54 | -73.32 |
| | (b) Diluted (Rs) | -8.83 | -0.65 | -14.73 | -18.17 | -50.54 | -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 13th February, 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 | | | Nine Months Ended | | Year Ended |
| | 31.12.2023 | 30.09.2023 | 31.12.2022 | 31.12.2023 | 31.12.2022 | 31.03.2023 |
| i) Interest Income | 130.40 | 134.35 | 128.60 | 394.97 | 395.52 | 529.56 |
| ii) Gain on Sale of Investment | - | - | - | - | - | - |
| iii) Liabilities Written Back | 61.44 | 35.85 | 11.56 | 97.12 | 101.52 | 109.66 |
| iv) Forex Gain/(Loss) | 12.35 | - | (24.45) | 12.35 | 71.34 | 65.41 |
| v) Profit/(Loss) on Sale of PPE | 23.39 | (0.50) | 127.64 | 56.65 | 208.12 | 461.26 |
| vi) Subsidy Income | - | - | - | - | 42.64 | 42.64 |
| vii) Claim received | 0.08 | 1.16 | 0.22 | 1.24 | 1.03 | 9.09 |
| viii) Miscellaneous Income | - | - | - | - | 0.31 | 0.31 |
| Total : | 227.66 | 170.86 | 243.57 | 562.32 | 820.48 | 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 : 13.02.2024



K.N. GUTGUTIA & CO.

CHARTERED ACCOUNTANTS

NEW DELHI : KOLKATA

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

Phones : 25713944, 25788644, 25818644

E-mail : brg1971@cakng.com, kng1971@yahoo.com

Website : www.cakng.com

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 31st December, 2023 and year to date results for the period from 1 April, 2023 to 31st December ,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.



K.N. GUTGUTIA & CO.

CHARTERED ACCOUNTANTS

NEW DELHI : KOLKATA

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

Phones : 25713944, 25788644, 25818644

E-mail : brg1971@cakng.com, kng1971@yahoo.com

Website : www.cakng.com

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. 39,798.49 lacs as at 31st December, 2023 and total revenues (before consolidation adjustments) of Rs. 7,476.55 lacs and Rs. 20,847.28 lacs, total net loss after tax (before consolidation adjustments) of Rs. 723.87 lacs and Rs. 2,412.21 lacs and total comprehensive loss (before consolidation adjustments) of Rs. 724.98 lacs and Rs. 2,415.56 lacs, for the quarter ended 31st December 2023 and for the period from 1 April 2023 to 31st December, 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 : 24012172BJZYVC8181

DATED: 13th FEBRUARY, 2024

PLACE: NEW DELHI





Statement of Un-audited Consolidated Financial Results for the Quarter and Nine Months ended 31st Dec, 2023

(₹ in Lakhs except per share data)

| S. No. | Particulars | CONSOLIDATED | | | | | |
|-----------|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|-----------------------------|
| | | Quarter Ended | | | Nine Months Ended | | Year Ended |
| | | Dec 31 2023 (Un-audited) | Sep 30 2023 (Un-audited) | Dec 31 2022 (Un-audited) | Dec 31 2023 (Un-audited) | Dec 31 2022 (Un-audited) | Mar 31 2023 (Audited) |
| 1 | Income | | | | | | |
| | a) Revenue from operations | 12,416.65 | 13,641.70 | 13,170.80 | 35,863.13 | 42,931.50 | 57,724.59 |
| | b) Other operating income | 479.61 | 190.68 | 218.37 | 890.83 | 489.61 | 738.59 |
| | Total revenue from operations | 12,896.26 | 13,832.38 | 13,389.18 | 36,753.96 | 43,421.11 | 58,463.18 |
| 2 | Other income (Refer Note No 4) | 166.47 | 135.01 | 356.26 | 366.59 | 442.32 | 763.69 |
| 3 | Total income (1+2) | 13,062.74 | 13,967.39 | 13,745.44 | 37,120.55 | 43,863.43 | 59,226.87 |
| 4 | Expenses | | | | | | |
| | a) Cost of materials consumed | 9,521.10 | 7,391.33 | 8,595.37 | 24,205.25 | 31,818.02 | 40,474.59 |
| | b) Purchases of stock-in-trade | 0.00 | 0.00 | 42.13 | 0.00 | 42.13 | 0.00 |
| | c) Change in inventories of finished goods & work-in-progress | -1,943.41 | 1,639.20 | -15.50 | -2,464.62 | -2,252.02 | -1,006.84 |
| | d) Employee benefits expense | 907.88 | 931.06 | 804.73 | 2,680.25 | 2,481.32 | 3,351.34 |
| | e) Finance costs | 1,000.41 | 1,032.49 | 1,086.77 | 3,063.62 | 2,988.87 | 4,021.63 |
| | f) Depreciation and amortisation expense | 711.03 | 707.77 | 681.62 | 2,114.99 | 2,049.00 | 2,745.95 |
| | g) Other expenses: | | | | | | |
| | - Power & Fuel | 1,791.32 | 1,347.53 | 1,920.39 | 4,660.06 | 6,724.95 | 8,386.56 |
| | - Other expenses | 2170.51 | 2260.46 | 2490.94 | 6,574.71 | 6,922.10 | 9,236.54 |
| | Total Expenses | 14,158.84 | 15,309.84 | 15,606.44 | 40,834.25 | 50,774.36 | 67,209.77 |
| 5 | Profit/(Loss) before exceptional items and tax (3-4) | (1,096.11) | (1,342.45) | (1,861.00) | (3,713.70) | (6,910.94) | (7,982.90) |
| 6 | Exceptional items | - | - | - | - | - | - |
| 7 | Profit/(Loss) before tax (5 + 6) | (1,096.11) | (1,342.45) | (1,861.00) | (3,713.70) | (6,910.94) | (7,982.90) |
| 8 | Tax expense: | | | | | | |
| | - Current tax | - | - | - | - | - | - |
| | - Deferred tax charge/(credit) | (244.86) | (426.05) | (525.38) | (1,039.31) | (1,934.17) | (2,190.83) |
| | - Tax adjustment of earlier years | - | - | - | - | - | 14.73 |
| | - Minimum Alternate Tax (Credit) Entitlement | - | - | - | - | - | - |
| 9 | Net Profit/(Loss) for the period/year (7 - 8) | (851.25) | (916.39) | (1,335.63) | (2,674.40) | (4,976.77) | (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) | 3.55 | (53.82) | 4.74 |
| | b) Income tax relating to items that will not be reclassified to profit or loss | (0.55) | (0.55) | 6.52 | (1.64) | 19.57 | (2.19) |
| | 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) | (850.61) | (915.76) | (1,347.04) | (2,672.49) | (5,011.01) | (5,804.26) |
| | Profit attributable to: | | | | | | |
| | Owners of the Company | (550.84) | (539.98) | (869.83) | (1,673.33) | (3,214.30) | (3,836.23) |
| | Non-controlling interests | (300.41) | (376.41) | (465.80) | (1,001.07) | (1,762.46) | (1,970.57) |
| | Other Comprehensive income attributable to: | | | | | | |
| | Owners of the Company | (1.68) | 1.10 | (12.29) | 0.52 | (36.87) | 4.39 |
| | Non-controlling interests | 2.32 | (0.46) | 0.88 | 1.39 | 2.63 | (1.85) |
| | Total Comprehensive income attributable to: | | | | | | |
| | Owners of the Company | (552.52) | (538.89) | (882.12) | (1,672.81) | (3,251.18) | (3,831.84) |
| | Non-controlling interests | (298.09) | (376.87) | (464.92) | (999.68) | (1,759.83) | (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) | -38.18 | -37.42 | -60.28 | -115.97 | -222.77 | -265.87 |
| | (b) Diluted (Rs) | -38.18 | -37.42 | -60.28 | -115.97 | -222.77 | -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 13th February, 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 | | | Nine Months Ended | | Year Ended |
| | 31.12.2023 | 30.09.2023 | 31.12.2022 | 31.12.2023 | 31.12.2022 | 31.03.2023 |
| i) Interest Income | 20.27 | 22.08 | 18.25 | 73.88 | 82.78 | 115.98 |
| ii) Gain on Sale of Investment | - | - | - | - | - | - |
| iii) Liabilities Written Back | 61.44 | 35.85 | 11.56 | 97.12 | 101.52 | 109.65 |
| iv) Forex Gain/(Loss) | 60.71 | 39.57 | 196.73 | 100.28 | - | - |
| v) Profit/(Loss) on Sale of PPE | 23.39 | -0.50 | 127.64 | 56.65 | 208.12 | 460.78 |
| vi) Subsidy Income | - | - | - | - | 42.64 | 42.64 |
| vii) Claim received | 0.08 | 1.16 | 0.22 | 1.24 | 1.03 | 9.09 |
| viii) Miscellaneous Income | 0.58 | 36.85 | 1.86 | 37.43 | 6.23 | 25.55 |
| Total : | 166.47 | 135.01 | 356.26 | 366.59 | 442.32 | 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

(DEEPAK KEJRIWAL)
MANAGING DIRECTOR
DIN : 07442554

Place : New Delhi
Date : 13.02.2024



HINDUSTHAN URBAN INFRASTRUCTURE LIMITED

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

(In Rupees Crores)

| S. No. | Particulars | CONSOLIDATED | | | | | | | | | | | |
|--------|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------|
| | | Quarter Ended | | | Nine Months Ended | | | Year Ended | | | Year Ended | | |
| | | Dec 31 2023 (Un-audited) | Sep 30 2023 (Un-audited) | Dec 31 2022 (Un-audited) | Dec 31 2023 (Un-audited) | Dec 31 2022 (Un-audited) | Dec 31 2023 (Un-audited) | Dec 31 2022 (Un-audited) | Dec 31 2023 (Un-audited) | Dec 31 2022 (Un-audited) | Dec 31 2023 (Un-audited) | Dec 31 2022 (Un-audited) | Mar 31 2023 (Audited) |
| 1 | Segment Revenue | 545.51 | 307.00 | 104.06 | 1,044.15 | 309.01 | 384.08 | 545.52 | 307.00 | 104.06 | 1,044.15 | 309.01 | 384.08 |
| | a) Electrical Conductors | 4,709.10 | 5,679.12 | 4,509.48 | 14,186.11 | 14,865.57 | 21,400.75 | 4,709.10 | 5,679.12 | 4,509.48 | 14,186.11 | 14,865.57 | 21,400.75 |
| | b) High Tension Insulators | 176.64 | 271.90 | 160.24 | 702.94 | 485.21 | 707.83 | 176.14 | 264.41 | 160.24 | 702.94 | 485.21 | 707.83 |
| | c) Real-Estate | - | - | - | - | - | 0.00 | 7,465.01 | 7,581.85 | 8,615.39 | 20,820.76 | 27,850.98 | 36,304.16 |
| | d) Speciality Chemicals | - | - | - | - | - | - | - | - | - | - | - | - |
| | e) Others * | 5,431.25 | 6,258.02 | 4,773.78 | 15,933.20 | 15,659.79 | 22,192.65 | 12,895.77 | 13,832.38 | 13,389.18 | 36,753.96 | 43,510.77 | 56,496.81 |
| | Total | 0.00 | 0.00 | 0.00 | 0.00 | 89.66 | 33.63 | 0.00 | 0.00 | 0.00 | 0.00 | 89.66 | 33.63 |
| | Less: Inter segment revenue | 5,431.25 | 6,258.02 | 4,773.78 | 15,933.20 | 15,659.79 | 22,192.65 | 12,895.77 | 13,832.38 | 13,389.18 | 36,753.96 | 43,510.77 | 56,496.81 |
| | Total revenue from operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2 | Segment results (Profit+)/(Loss)- before tax and interest from each segment | 96.56 | 20.64 | 74.97 | 101.96 | (23.93) | 80.62 | 96.56 | 20.64 | 74.97 | 101.96 | (23.93) | 80.62 |
| | a) Electrical Conductors | 138.60 | 195.91 | 102.61 | 477.90 | 182.97 | 150.41 | 138.60 | 195.91 | 102.61 | 477.90 | 182.97 | 149.93 |
| | b) High Tension Insulators | 142.73 | 223.16 | 102.92 | 583.82 | 366.19 | 462.94 | 142.73 | 223.16 | 102.92 | 583.82 | 366.19 | 462.94 |
| | c) Real-Estate | - | - | - | - | - | - | (287.03) | (593.55) | (875.82) | (3,262.71) | (3,922.94) | (3,955.45) |
| | d) Speciality Chemicals | - | - | - | - | - | - | 0.00 | - | - | - | - | - |
| | e) Others * | 377.89 | 439.71 | 280.50 | 1,163.68 | 525.24 | 693.97 | 90.86 | (153.84) | (595.97) | (2,099.03) | (3,398.35) | (3,261.99) |
| | Total | 307.21 | 376.71 | 425.70 | 1,077.54 | 1,084.19 | 1,458.57 | 1,031.25 | 1,010.40 | 1,068.51 | 1,077.54 | 2,906.09 | 3,905.66 |
| | Less: i) Finance Costs (Net) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ii) Exceptional items | 187.05 | 178.20 | 196.52 | 537.13 | 606.49 | 815.35 | 155.72 | 178.20 | 196.52 | 537.13 | 606.49 | 815.25 |
| | iii) Unallocable Corporate Expenditure | (116.37) | (115.20) | (341.72) | (450.99) | (1,165.45) | (1,579.85) | (1,096.11) | (1,342.45) | (1,861.00) | (3,713.70) | (6,910.94) | (7,587.90) |
| | Total Profit/(Loss) before tax | 11,777.92 | 12,281.46 | 13,083.70 | 11,777.92 | 13,083.70 | 12,663.55 | 11,777.92 | 5,821.36 | 6,905.78 | 11,777.92 | 6,419.29 | 6,419.29 |
| | a) Electrical Conductors | 28,711.46 | 28,259.02 | 29,551.60 | 28,711.46 | 29,551.60 | 28,517.28 | 28,711.46 | 28,259.02 | 29,551.60 | 28,711.46 | 29,551.60 | 28,517.28 |
| | b) High Tension Insulators | 22,260.21 | 22,294.21 | 22,271.38 | 22,260.21 | 22,271.38 | 22,241.11 | 22,260.21 | 22,294.21 | 22,271.38 | 22,260.21 | 22,241.11 | 22,241.11 |
| | c) Real-Estate | 8,459.31 | 8,459.31 | 8,459.31 | 8,459.31 | 8,459.31 | 8,459.31 | 8,459.31 | 8,459.31 | 8,459.31 | 8,459.31 | 8,459.31 | 8,459.31 |
| | d) Speciality Chemicals | 71,556.79 | 71,294.01 | 73,365.99 | 71,556.79 | 73,365.99 | 71,881.25 | 71,556.79 | 71,294.01 | 73,365.99 | 71,556.79 | 73,365.99 | 71,881.25 |
| | e) Others * | 323.61 | 289.91 | 158.35 | 323.61 | 158.35 | 229.78 | 323.61 | 315.86 | 168.53 | 323.61 | 168.53 | 246.65 |
| | Total segment assets | 71,880.39 | 71,583.92 | 73,524.34 | 71,880.39 | 73,524.34 | 72,111.03 | 71,880.39 | 90,592.13 | 94,928.34 | 92,740.14 | 94,928.34 | 91,008.52 |
| | Add: Un-allocable corporate assets | 10,655.06 | 10,724.91 | 10,285.42 | 10,655.06 | 10,285.42 | 10,068.70 | 10,655.06 | 10,724.91 | 10,285.42 | 10,655.06 | 10,285.42 | 10,068.70 |
| | Total assets in the Company | 11,877.11 | 11,332.21 | 13,175.92 | 11,877.11 | 13,175.92 | 12,294.09 | 11,877.11 | 11,293.67 | 13,138.04 | 11,877.11 | 13,138.04 | 12,254.83 |
| | a) Electrical Conductors | 227.30 | 292.20 | 143.18 | 227.30 | 143.18 | 184.41 | 227.30 | 292.20 | 143.18 | 227.30 | 143.18 | 184.41 |
| | b) High Tension Insulators | - | - | - | - | - | - | - | - | - | - | - | - |
| | c) Real-Estate | - | - | - | - | - | - | - | - | - | - | - | - |
| | d) Speciality Chemicals | 22,759.47 | 22,349.32 | 23,604.52 | 22,759.47 | 23,604.52 | 22,547.20 | 22,759.47 | 22,349.32 | 23,604.52 | 22,759.47 | 23,604.52 | 22,547.20 |
| | e) Others * | 5,849.02 | 5,837.07 | 6,109.82 | 5,849.02 | 6,109.82 | 6,054.99 | 5,849.02 | 5,849.02 | 5,849.02 | 5,849.02 | 5,849.02 | 5,849.02 |
| | Total segment liabilities | 28,608.48 | 28,186.39 | 29,714.34 | 28,608.48 | 29,714.34 | 28,582.19 | 28,608.48 | 52,083.59 | 53,804.67 | 55,082.20 | 53,804.67 | 50,676.11 |
| | Add: Un-allocable corporate liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| | Total liabilities in the Company | - | - | - | - | - | - | - | - | - | - | - | - |

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

