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HEMISPHERE PROPERTIES INDIA LIMITED
(A Government of India Enterprise)

हेमीस्फेयर प्रॉपर्टीज इंडिया लिमिटेड
(भारत सरकार का उपक्रम)

HPIL/BS/Stx/2022-23

Dated: 24.11.2022

To,
Manager,
Listing Department
BSE Limited,
P.J. Towers, Dalal Street
Mumbai: 400 001

To,
Manager
Listing Department
National Stock Exchange of India Limited
"Exchange Plaza", Plot No. C/1,G Block, Bandra
Complex, Bandra (E),
Mumbai -400 051

Script Code: 543242

Symbol: HEMIPROP

Subject: Resubmission of Limited Review Report for quarter and Half year ended on 30.09.2022.

Dear Sir/ Ma'am,

This is in reference to the Limited Review Report submitted by the Statutory Auditor for quarter and half year ended on 30.09.2022, it is hereby clarified & confirmed that the report is for quarter and half year ended on 30.09.2022 and the word "quarter" was inadvertently not mentioned in the report.

We hereby rectify the aforesaid error by resubmitting the Limited Review Report for the quarter and half year ended on 30.09.2022 and the remaining report remain unchanged.

Kindly take note of the same.

Thanking you,

For *Hemisphere Properties India Limited*

Lubna
Company Secretary & Compliance Officer



Independent Auditor's Limited Review Report on Unaudited Financial Results of Hemisphere Properties India Limited (the Company) for the Quarter and Half Year ended on September 30, 2022 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

LIMITED REVIEW REPORT

To,
The Board of Directors
Hemisphere Properties India Limited

Introduction

1. We have reviewed the accompanying statement of Unaudited Financial Results of Hemisphere Properties India Limited ("the Company") for the Quarter and Half Year ended on September 30, 2022 being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015") (as amended), including relevant Circulars issued by SEBI from time to time.
2. This statement is the responsibility of the Company's Management and has been approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard for Interim Financial Reporting (Ind AS-34), prescribed under Section 133 of the Companies Act, 2013 read with relevant provisions thereunder and accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

Scope of Review

3. We conducted our review 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 specified under section 143(10) of the companies Act, 2013. 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 provide less assurance than an audit. Accordingly, we have not performed an audit and we do not express an audit opinion.



Conclusion

4. 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 as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with circular No. CIR/CFDCMD 1/44/2019 dated March 29, 2019 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Dhruv Aggarwal & Co. LLP

Chartered Accountants

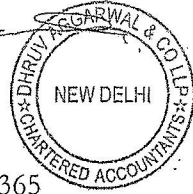
Firm Registration Number -N500365/ 005469N



Pradeep Mahensaria

Partner

Membership No. 053365



Place: - New Delhi

Date: 10th November 2022

UDIN: 22053365BCSSAG1442