

Reg. Office Address:
Room No. 144, C-Wing, Nirman Bhawan,
Maulana Azad Road, New Delhi 110001
CIN: L70101DL2005GOI132162
Website: www.hpil.co.in
Email: info@hpil.co.in, Tel: 011-23061325

HEMISPHERE PROPERTIES INDIA LIMITED
(A Government of India Enterprise)

हेमीस्फेयर प्रॉपर्टीज इंडिया लिमिटेड
(भारत सरकार का उपक्रम)

HPIL/BS/Stx/2024-25

Dated: 13.03.2024

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

Sub: Outcome of Board Meeting.

Sir/ Madam,

In accordance with Regulations 30 and 33 of the SEBI Listing Regulations read with Schedule III, the Board of Directors, in their meeting held on Tuesday, August 13, 2024, inter-alia approved Un-Audited Financial Results for the quarter ended on June 30, 2024. We are enclosing the Un-Audited Financial Results (Standalone) of the Company for the quarter ended on June 30, 2024 along with Limited Review Report on the Un-audited Financial Results of Company by M/s Dhruv Aggarwal & Co., LLP, Chartered Accountant.

The above stated documents are also available on the website of Company, www.hpil.co.in.

The Board meeting commenced at 4.15 pm and concluded at 5.30 pm.

This is for your information and dissemination.

Thanking you,

For **Hemisphere Properties India Limited**

Lubna
Company Secretary & Compliance Officer

Independent Auditor's Review Report on the Unaudited Financial Results for the Quarter ended June 30, 2024 of Hemisphere Properties India Limited in Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended)

LIMITED REVIEW REPORT

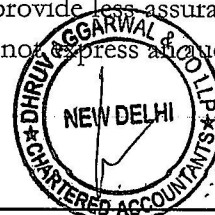
To,
The Board of Directors
Hemisphere Properties India Limited

Introduction

1. We have reviewed the accompanying statement of Unaudited Financial Results of Hemisphere Properties India Limited ('the Company') for the Quarter ended on June 30, 2024 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.

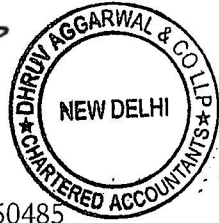
For Dhruv Aggarwal & Co. LLP
Chartered Accountants
Firm Registration Number -N500365/ 005469N



Aman Arora

Partner

Membership No. 550485



Place: - New Delhi

Date: 13th August 2024

UDIN: 24550485BKIPJP4661

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HEMISPHERE PROPERTIES INDIA LIMITED

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हेमीस्फेयर प्रॉपर्टीज इंडिया लिमिटेड

(भारत सरकार का उपक्रम)

STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2024

(₹ in Lakhs)

| Particulars | Quarter Ended | | | Year Ended |
|--|-----------------------------|---------------------------------|-----------------------------|----------------------------|
| | 30 June 2024 (unaudited) | 31 March 2024 (refer note 3) | 30 June 2023 (unaudited) | 31 March 2024 (audited) |
| Revenue : | | | | |
| I. Revenue from Operations | | | | |
| II. Other Income | 19.68 | 13.46 | 12.47 | 52.28 |
| III. Total Income (I + II) | 179.33 | 161.77 | 194.76 | 744.50 |
| IV. Expenses: | | | | |
| Employee Benefits Expenses | 11.29 | 10.75 | 9.86 | 42.09 |
| Finance Costs | 154.20 | 155.90 | 160.52 | 644.04 |
| Depreciation and Amortization Expenses | 1.54 | 0.43 | 0.49 | 1.73 |
| Other Expenses | 241.82 | 689.49 | 213.06 | 1,335.92 |
| Total Expenses (IV). | 408.85 | 856.56 | 383.93 | 2,023.78 |
| V. Profit/loss Before exceptional items and Tax (III - IV) | (209.84) | (681.33) | (176.71) | (1227.00) |
| VI. Exceptional items | - | - | - | - |
| VII. Profit/(Loss) before tax (V - VI) | (209.84) | (681.33) | (176.71) | (1227.00) |
| VIII. Tax expense: | | | | |
| (1) Current tax | - | - | - | - |
| - For the year | - | - | - | - |
| (2) Deferred tax (net) | 0.00 | (245.15) | 0.00 | (245.15) |
| Total Tax Expense (VIII) | 0.00 | (245.15) | 0.00 | (245.15) |
| IX. Profit/(loss) for the period from continuing operation (VII - VIII) | (209.84) | (436.18) | (176.71) | (981.85) |
| X. Profit/(loss) from discontinued operations | - | - | - | - |
| XI. Tax Expense of discontinued operations | - | - | - | - |
| XII. Profit/(loss) from discontinued operations (after tax) (X-XI) | - | - | - | - |
| XIII. Profit/(loss) for the period (IX+XII) | (209.84) | (436.18) | (176.71) | (981.85) |
| XIV. Other Comprehensive Income | - | - | - | - |
| XV. Total Comprehensive Income for the period | (209.84) | (436.18) | (176.71) | (981.85) |
| XVI. Earnings Per Equity Share: | | | | |
| (1) Basic | (0.07) | (0.15) | (0.06) | (0.34) |
| (2) Diluted | (0.07) | (0.15) | (0.06) | (0.34) |

Place: New Delhi
Date : 13th August 2024

Hemisphere Properties India Limited


D Thara

Chairperson cum Managing Director
DIN 01911714

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HEMISPHERE PROPERTIES INDIA LIMITED**(A Government of India Enterprise)****हेमीस्फेयर प्रॉपर्टीज इंडिया लिमिटेड**
(भारत सरकार का उपक्रम)**Notes to the financial statement as on June 30, 2024**

1. The above unaudited financial results for the quarter ended on 30.06.2024, duly reviewed and recommended by Audit Committee of Company and taken on record by the Board of Directors at their meeting held on 13.08.2024.
2. The unaudited financial results for the quarter ended on 30.06.2024 have been subject to limited review by the Statutory Auditor of the Company.
3. The figures of the quarter ended March 31, 2024 are the balancing figure between the audited figures in respect of full financial year and the published figures of nine months ended December 31, 2023, which were subjected to limited review by the Statutory Auditors.
4. The financial statements are prepared in compliance with Indian Accounting Standards, "Ind-AS" prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) and SEBI circular dated 5th July 2016.
5. The Company is engaged in the business of Real Estate. In the context of Ind As 108 on 'Segment Reporting', the results are considered to constitute a single reportable primary / business segment.
6. The provisions for Income Tax/ Deferred Tax is being assessed/ computed by the Company annually and not on quarterly/ half-yearly basis in the Interim Financials (Unaudited Results).
7. Comparative figures have been regrouped / re-casted/ rearranged wherever deemed necessary to confirm to current period classification.

Hemisphere Properties India Limited



D Thara

(Chairperson & Managing Director)

DIN: 01911714

Place : New Delhi

Date :13.08.2024