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

Dated: 09th February, 2024

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: Outcome of Board Meeting of the Company held on 09th February, 2024.

Ref: Unaudited Financial Results for the Quarter and Nine months ended on 31st December, 2023

Pursuant to Regulation 30 and Regulation 33 of SEBI (LODR) Regulations, 2015, we wish to inform you that the Board of Directors at its meeting held today i.e. on Friday, 09th February, 2024 have inter-alia considered and approved the following matters.

- 1. Un-audited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended 31st December, 2023.
- Limited Review Report on the said results issued by M/s. A D V & Associates, Chartered Accountants, Statutory Auditor of the Company, for the quarter and nine months ended 31st December, 2023.

The meeting of the Board of Directors Commenced at 02.00 p.m. and concluded at 02.15 p.m.

We are arranging to publish the results in newspapers.

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.

Thanking You, Yours Faithfully,

FOR HINDUSTAN APPLIANCES LIMITED

Kalpesh Rameshchandra Shah

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KALPESH RAMESHCHANDRA SHAH MANAGING DIRECTOR DIN: 00294115

A D V & ASSOCIATES CHARTERED ACCOUNTANTS



B-601, Raylon Arcade, RK Mandir Road, Kondivita, JB nagar Andheri (East), Mumbai – 400059 Tel: 90290 59911

Email: advassociates@gmail.com

Limited Review Report on unaudited Financial Results of Hindustan Appliances Limited for the Quarter and nine months ended 31st December 2023 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 the quarter and nine months ended 31st December, 2023 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 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) 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

FRN: 128045W

Pratik Kabra
Partner

M. NO.:611401

UDIN: 24611401 BKCKPM7 622

Date: 9th February, 2024

Place: Mumbai

A D V & ASSOCIATES CHARTERED ACCOUNTANTS



B-601, Raylon Arcade, RK Mandir Road,Kondivita, JB nagar Andheri (East), Mumbai – 400059 Tel: 90290 59911

Email: advassociates@gmail.com

Limited Review Report on Consolidates unaudited Financial Results of Hindustan Appliances Limited for the Quarter and nine months ended 31st December 2023 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, 2023, 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 2 subsidiaries included in the consolidated financial statements; whose financial statements include total revenues of **Rs. Nil**, total Loss of Rs. 0.09 Lakhs for the nine months ended on 31st December, 2023 and total Assets of 4147.27 Lakhs as on 31st December, 2023. These financial statements have been reviewed by other auditors.

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

FRN: 128045W

Pratik Kabra

Partner

M.No.:611401

UDIN: 24611401BKCKPN5143

Date: 9th February, 2024

Place: Mumbai

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Earnings per Equity share:	Paid up share capital (par value 10/ each luny paid)	The state of the s	Total Comprehensive Income for the period (VII+VIII)	Other comprehensive Income for the period	profit or loss	(i) Items (please specify) (ii) Income tax relating to items that will not be reclassified to	Items that will not reclassified to profit or loss	profit or loss	(i) Items (please specify)	Other Comprehensive Income trems that will not be reclassified to profit or loss	Profit for the year (V-VI)	Income Tax of Earlier Years	Tax expense: Current Tax	Profit before tax (III-IV)	Exceptional Items	Profit before exceptional items and tax (I-II)	Total expenses	Other expenses	Work in progress	Changes in inventories of finished goods, stock in trade and	Project Expenses	Expenses	Total Revenue	Revenue from Operations			Particulars			
0.02	77,000,000	000 888 00	2.01								2.01		0.49	2.50	,	2.50	11.00	3.44	7.56				13.50	13.50	DNAUDITED		31-Dec-23		StateMent	tatement of
0.02	77,000,000	000 888 000	1.86								1.86	*	0.68	2.54		2.54	10.83	2.99	7.84				13.37	13.37	DALIGUAND	Standalone	Spetember 30, 2023		or and and the contract of the	Statement of Standalone and Consolidated Unaudited Financial Results for the Quarter
(0.03)	7,000,000	99.888.000	(3.39)								(3.39)	0.00		(3.39)		(3.39)	10.89	3.62	7.27		-0		7.50	7.50	UNAUDITED		31-Dec-22	Quarter Ended	a constant and	d Consolidated (
0.02		000,888,69	1.93								1.93		0.49	2.42		2.42	11.08	3.52	7.56	(4.97)	4.97		13.50	13.50	UNAUDITED		31-Dec-23	Ended		Inaudited Finan
0.02		99,888,000	1.86								1.86		0.68	2.53		2.53	10.83	3.00	7.84	(8.84)	8.84		13.37	13.37	UNAUBITED	Consolidated	Spetember 30, 2023			cial Results for t
(0.04)		99,888,000	(3.55)								(3.55)	0.00		(3.53)		(3.55)	11.05	3.78	7.27	(6.23)	6.23		7.50	7.50	UNAUDITED		31-Dec-22			
0.07		99,888,000	7.064								7.06		2.24	9.30		9,30	30.94	9.11	21.83		,		40.24	40.24	UNAUDITED	Standalone	31-Dec-23			/Nine Months ended 31st December 2023
(0.07)		99,888,000	(7.26)								(7.26)	0.00		(67.7)	-	(7.25)	29.83	9.59	20.24	,			22.57	22.57	UNAUDITED	lone	31-Dec-22	Year to Date		31st December
0.07		99,888,000	6.98								6.98		2.24	3.44	000	9.11	31.02	9.20	21.83	(18.39)	18.39		40.24	40.24	UNAUDITED	Consolidated	31-Dec-23	Date		2023
(0.07)		99,888,000	(7.43)					à.			(7.43)	0.00	0.00	()	(0) (1)	(24%)	30.00	9.76	20.24	(15.97)	15.97		22.57	22.57	UNAUDITED	dated)ec-22		(in	
(0.05)		99,888,000	(4.65)								(4.05)	(37.5)	0.00	1	(4.65)	(20.1)	07.70	2010	27.78				34.45	34.45	AUDITED	C	- De =	Year Ended	in Lakhs except per equity share data)	
(0.05)		99,888,000	(4.99)								(100)	(PO P)	0.00		(4.99)		(4 99)	20.14	27.78	(21.84)	10.17	2: 01	Chihc	34.45	AUDITED	Consolidated	Year Ended March 31, 2023	nded	uity share data)	

Notes:

1. The Previous period's figures have been regrouped, rearranged, restated and reclassified wherever necessary.

- 2. The above standalone unaudited financial results for the quarter/Nine months ended December 31,2023 was approved by the Board of Directors at its meeting held on February 09,2024
- 3. The statutory auditors have carried out the Limited Review of the Results for the quarter/Nine months ended December 31, 2023.
- 4. 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

