

हिन्दुस्तान फ्लूरोकार्बन्स लिमिटेड

हिन्दुस्तान ऑर्गेनिक केमिकल्स लिमिटेड की सहायक कंपनी
(भारत सरकार का उद्यम)

पंजीकृत कार्यालय: 303, 3तल, बाबूखान एस्टेट,
बशीरबाग, हैदराबाद - 500 001 तेलंगाना भारत

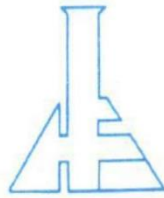
टेलीफोन: 2324 0047, 2324 1051, 2323 7125, 2329 7160

फैक्स: +91-40-2329 6455

वेबसाइट: www.hfl.co.in

ई-मेल: hiflon@hotmail.com

hiflonpurchase@gmail.com



ISO 9001:2015
IND/QMS/NAB-C2975/2848



HINDUSTAN FLUOROCARBONS LIMITED

A Subsidiary of Hindustan Organic Chemicals Ltd.

(A Govt. of India Enterprise)

Regd. Office:

303, 3rd Floor, Babukhan Estate, Basheerbagh,
Hyderabad - 500 001 Telangana, INDIA

Phones: 2324 0047, 2324 1051, 2323 7125, 2329 7160

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E-mail: hiflon@hotmail.com

hiflonpurchase@gmail.com

CIN-L25206TG1983PLC004037

BSE: HFL: 2024:

08th February, 2024

BSE Limited.,

Phiroze Jeejeebhoy Towers,

Mumbai – 400 001

Sir/ Madam

Sub: Outcome of 223rd Board Meeting of HFL held on 08th February, 2024– submission of Unaudited Financial Results of the Company for the 3rd Quarter ended 31st December, 2023 along with Limited Review Report & declaration of unmodified report.

Ref: 1: Regulation 30 & 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. HFL Equity Shares – Scrip Code : 524013.

Further to our letter no. HFL/SEC/BSE/223BM/2024 dtd.25th January, 2024 and through XBRL mode, intimating the date of Board Meeting under Reg. 29 and in compliance with Regulation 30, 33, 52 and such other applicable regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform that based on recommendation of Audit Committee, the Board of Directors in their meeting held today i.e. on 08th February, 2024 (Thursday) have *inter-alia* approved the Unaudited financial statements of HFL for the 3rd quarter ended 31st December, 2023 prepared as per IND AS along with the Limited Review Report of Statutory Auditors and other routine matters provided in the agenda.

In this regard, please find enclosed herewith Unaudited Financial Results for the 3rd quarter ended 31st December, 2023 along with Limited Review Report issued by M/s AVRSK & Associates, Chartered Accountants, Statutory Auditors of our Company for the kind records of the exchange.

The Board Meeting commenced at 3:30 PM onwards and concluded at 05:15 pm.

फैक्टरी: रुद्रराम डाकघर, संगारेड्डी जिला, तेलंगाना भारत. पिन - 502 329. ई-मेल: hiflonworks@gmail.com

Factory: P.O. Rudraram, Dist. Sangareddy, Telangana INDIA Pin: 502 329. E-mail: hiflonworks@gmail.com

हिन्दी में पत्राचार का स्वागत है ।

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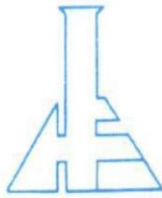
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In furtherance of the intimation submitted by the company on 30th December, 2023 the Trading Window for dealing in the Securities/Equity Shares of the Company by the insiders closed on 1st January, 2024 will remain closed till 48 hours after the declaration of financial results.

Kindly take the above information on records and same is being disseminated on the website of our Company (HFL) in compliance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Thanking you,

Yours faithfully,

For **HINDUSTAN FLUOROCARBONS LIMITED**

**SUBRAMONIA
N HARIHARAN**

**SUBRAMONIAN H
COMPANY SECRETARY**

Digitally signed by SUBRAMONIAN
HARIHARAN
DN: cn=SUBRAMONIAN
HARIHARAN, o=HOCL, ou=HOCL,
email=cs@hoclindia.com, c=IN
Date: 2024.02.08 17:21:57 +05'30'

फैक्टरी: रुद्रारम डाकघर, संगारेड्डी जिला, तेलंगाना भारत. पिन - 502 329. ई-मेल: hiflonworks@gmail.com

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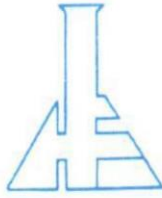
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DECLARATION

[Pursuant to Regulation 33 of Securities and Exchange Board of India (Listing obligation and Disclosure Requirements) Regulations, 2015]

Pursuant to the requirement as specified in Regulation 33 of Securities and Exchange Board of India (Listing obligation and Disclosure Requirements) Regulations, 2015 read with amendments or modification if, any, it is hereby declared that the Limited Review Report of the company for the 3rd quarter ended 31st December, 2023 contains unmodified opinion without any qualifications as provided by the Independent Auditors, which is attached herewith for your reference.

Kindly take the above declaration in your records.

Thanking You.

Yours truly,

SUBRAMONIA

N HARIHARAN

Subramonian H

Company Secretary

Digitally signed by SUBRAMONIAN
HARIHARAN
DN: cn=SUBRAMONIAN HARIHARAN,
o=HOCL, ou=HOCL,
email=cs@hoclindia.com, c=IN
Date: 2024.02.08 17:21:26 +05'30'

फैक्टरी: रुद्रराम डाकघर, संगारेड्डी जिला, तेलंगाना भारत. पिन - 502 329. ई-मेल: hiflonworks@gmail.com

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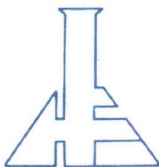
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UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2023

	Particulars	Quarter ended			Nine months ended		(Rs. in Lakhs)
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	Year ended
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	31.03.2023
1	Revenue from operations / Sales	0.00	0.00	0.00	0.00	0.00	0
2	Other Income	51.24	51.79	22.28	147.18	167.52	210.90
	Total income (1+2)	51.24	51.79	22.28	147.18	167.52	210.90
3	Expenses						
	a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	b) Changes in inventories	0.00	0.00	0.00	0.00	0.00	0.00
	c) Employee benefits expense	0.00	0.00	2.21	0.00	190.17	263.64
	d) Finance costs	0.00	0.00	18.15	0.00	50.09	66.01
	e) Depreciation and amortisation	0.00	0.00	0.00	0.00	0.00	0.00
	f) Other expenditure	16.58	20.54	41.54	64.84	106.74	392.56
	Total expenses	16.58	20.54	61.90	64.84	347.00	722.21
4	Profit/(Loss) before exceptional items (1+2-3)	34.66	31.25	(39.62)	82.34	(179.48)	(511.31)
5	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
6	Profit/(Loss) before tax (4+5+6)	34.66	31.25	(39.62)	82.34	(179.48)	(511.31)
7	Tax expense						
	a) Current tax	0.00	0.00	0.00	0.00	0.00	0.00
	b) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
8	Net profit for the period / year (6-7)	34.66	31.25	(39.62)	82.34	(179.48)	(511.31)
	Other comprehensive income						
	a) (i) Remeasurement of the defined plan	0.00	0.00	-	-	-	-
	(ii) Financial instruments through OCI at amor	0.00	0.00	0.00	0.00	0.00	0.00
9	Total other comprehensive income	-	-	-	-	-	-
10	Total Comprehensive income (8+9)	34.66	31.25	(39.62)	82.34	(179.48)	(511.31)
	Paid-up equity share capital	1,961.46	1,961.46	1,961.46	1,961.46	1,961.46	1,961.46
	Other Equity excluding revaluation reserve	0.00	0.00	0.00	0.00	0.00	(11,945.21)
11	Earnings per equity share (face value Rs. 10/- each)						
	a) Basic	0.18	0.16	(0.20)	0.42	(0.92)	(2.61)
	b) Diluted	0.18	0.16	(0.20)	0.42	(0.92)	(2.61)

Notes:

- The above results were recommended by the audit committee and approved by the Board of Directors at their meeting held on 08.02.2024. The financial results for the quarter ended December 31, 2023 have been reviewed by company's statutory auditors.
- The company has adopted Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder from April 01, 2017 and accordingly financial results for the quarter/half-year ended 30th September, 2023 have been prepared following the Ind AS recognition and measurement principles.
- Government of India had approved closure of the Unit/ factory on 29.01.2020. Accordingly, the company had initiated the closure of facility and undertaken closure activities as per the mandate given in this regard. Pursuant to the above, management had made VRS payments to employees, settled bank loan and made payments towards various outstanding dues. Plant and machinery were sold during March 2023 and the sale proceeds were deposited as Fixed deposit in SBI.

BY ORDER OF THE BOARD OF DIRECTORS
HINDUSTAN FLUOROCARBONS LIMITED

(SAJEEV B)

MANAGING DIRECTOR
DIN 09344438

Place: Kochi, Kerala
Date : 08.02.2024

फैक्टरी: रुद्रराम डाकघर, संगारेड्डी जिला, तेलंगाना भारत. पिन - 502 329. ई-मेल: hiflonworks@gmail.com, hifloninst@gmail.com
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AVRSK AND ASSOCIATES LLP CHARTERED ACCOUNTANTS

180/2 RT, Upstairs, Opp. Vijayanagar Colony Park-2, Vijayanagar Colony, HYDERABAD-500057

LIMITED REVIEW REPORT

To
The Board of Directors,
Hindustan fluorocarbons limited,

We have reviewed the accompanying Statement of Unaudited Financial Results of Hindustan Fluorocarbons limited ("the company") for the quarter ended 31st Dec 2023, ("the statement") being submitted by the Company pursuant to Registration 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This Statement is the responsibility of the company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting ("Ind As 34")", prescribed under Section 133 of the Companies act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these interim financial statements based on our review.

We conducted our review of the statements 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 Accountant of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are 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. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as stated 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 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, read with relevant SEBI Circulars including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date: 08.02.2024
Place: Hyderabad

For A V R S K AND ASSOCIATES LLP
Chartered Accountants
FRN: 0003028S/S000113

(CA G K BABU)
Partner

Membership No : 213273
UDIN: 24213273BKAKEY7686

AVRSK And Associates LLP
CHARTERED ACCOUNTANTS
#180/2 RT, R.R SADAN,
VIJAYANAGAR COLONY,
HYDERABAD-500 057.

VIJAYAWADA (VUYYURU) : 203, BLOCK-A, SUBBA LAKSHMI RESIDENCY, KATURU ROAD, NEAR IDBI BANK.
KAKINADA : H NO 5-2-43/1, MAIN ROAD, BESIDE ST ANTHONY SCHOOL, EAST GODAVARI, DISTRICT.
VISAKHAPATNAM : FLAT NO TF - 8, 4TH FLOOR, VISWAKALA APARTMENTS, PRASANTHI NAGAR, DOCTORS COLONY, PEDAWALTAR.
CHENNAI BRANCH : D.NO.-10, 2ND FLOOR, DR. ALAGAPPA ROAD, PARASAWALKKAM, CHENNAI-600084