



HS INDIA LIMITED

CIN - L55100MH1989PLC053417

13th February, 2024

To,
BSE Limited
Department of Corporate Services,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001.

Sub.: Statement of Standalone Unaudited Financial Results for the Quarter and Nine months ended on 31.12.2023 and Limited Review Report thereon

BSE Code: 532145

Dear Sir,

In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are pleased to enclose herewith the following:

- (1) Statement of Standalone Unaudited Financial Results for the Quarter and Nine months ended on 31st December, 2023; and
- (2) Limited Review Report issued by the Independent Auditor of the Company on Unaudited Financial Results for the Quarter and Nine months ended on 31st December, 2023.

Kindly take the same on your record.

Thanking you.

Yours faithfully,
FOR HS INDIA LIMITED

Hitesh Limbani
HITESH LIMBANI
Company Secretary
FCS - 12568



Encl.: As above



REGD. OFF : UNIT NO. 202, MORYA BLUE MOON, OFF NEW LINK ROAD,
ANDHERI WEST, MUMBAI - 400053, MAHARASHTRA.
TEL : 022-69027777 E-MAIL : hsindialimited@gmail.com,
Website : www.hsindia.in

LOCATION : DELHI GATE, OPP. LINEAR BUS STAND, RING ROAD, SURAT - 395 003.
TEL : 0261-2418300, E-MAIL : accounts@lrdshotels.com



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CIN - L55100MH1989PLC053417

Statement of Standalone Unaudited Financial Results for the Quarter and Nine Months Ended on 31st December, 2023

(Rs. in Lakhs)

Sr. No.	Particulars	For the Quarter Ended			For the Nine Months Ended		For the Year Ended
		31/12/2023	30/09/2023	31/12/2022	31/12/2023	31/12/2022	31/03/2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue From Operations						
	Revenue from operations	679.39	633.06	628.77	1,889.16	1,781.87	2395.13
	Other income	16.76	27.69	16.69	52.76	38.48	66.55
	Total Revenue	696.15	660.75	645.46	1,941.92	1,820.35	2,461.68
2	Expenses						
	(a) Cost of materials consumed	42.49	35.28	39.86	108.94	110.99	145.31
	(b) Purchases of stock-in-trade	122.20	114.73	103.64	346.02	318.93	406.48
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(4.25)	1.39	(4.00)	1.26	(17.87)	(11.18)
	(d) Employee benefits expense	129.54	129.59	120.33	385.78	354.58	481.35
	(e) Finance cost	44.20	47.55	49.48	139.97	145.17	194.12
	(f) Depreciation and amortisation expense	27.42	28.60	28.26	83.50	83.68	111.93
	(g) Other operating and general expense:						
	(i) Power & fuel	45.27	45.79	38.18	138.69	119.58	156.59
	(ii) Other expenditure	215.19	180.30	228.51	620.09	606.14	848.94
	Total Other Expenses	260.46	226.09	266.69	758.78	725.72	1005.53
	Total Expenses	622.06	583.23	604.26	1824.25	1721.20	2333.54
3	Profit/(Loss) before exceptional items and tax	74.09	77.52	41.20	117.67	99.15	128.14
4	Exceptional Items	-	-	-	-	-	-
5	Profit before tax	74.09	77.52	41.20	117.67	99.15	128.14
6	Tax Expenses						
	Current tax	19.00	11.00	10.00	30.00	25.00	32.64
	Deferred tax	(10.00)	2.00	(6.00)	(6.00)	1.00	(8.00)
	Total Tax	9.00	13.00	4.00	24.00	26.00	24.64
7	Net Profit/(Loss) from continuing operations after tax	65.09	64.52	37.20	93.67	73.15	103.50
8	Profit/(Loss) from discontinued operations	-	-	-	-	-	-
9	Tax Expense of discontinued operations	-	-	-	-	-	-
10	Net Profit/(Loss) from discontinued operations	-	-	-	-	-	-
11	Net Profit/(Loss) for the period	65.09	64.52	37.20	93.67	73.15	103.50
12	Other Comprehensive Income (Net of Taxes)						
	(i) Items that will not be reclassified to Profit and Loss						
	Remeasurement of Defined Benefit Plan (Net of tax)	-	-	-	-	-	4.27
	(ii) Income Tax relating to the item that will not be reclassified to Profit and Loss	-	-	-	-	-	-
	(iii) Items that will be reclassified to Profit and Loss	-	-	-	-	-	-
	Impairment of Investment	-	-	-	-	-	-
	(iv) Income tax relating to the item that will be reclassified to Profit and Loss	-	-	-	-	-	-
13	Total Comprehensive Income	65.09	64.52	37.20	93.67	73.15	107.77
14	Details of Equity Share Capital						
	Paid Up Share Capital	1623.84	1623.84	1623.84	1623.84	1623.84	1623.84
	Face Value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00	10.00
15	Other Equity excluding Revaluation Reserves	-	-	-	-	-	1306.79
16	Earnings per equity share:						
	(a) Basic EPS	0.40	0.40	0.23	0.58	0.45	0.66
	(b) Diluted EPS	0.40	0.40	0.23	0.58	0.45	0.66

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Notes:-

- 1 The above results, after being reviewed by the Audit Committee, were approved and taken on record by the Board of Directors in their meeting held on 13th February, 2024.
- 2 The Statutory Auditors have carried out limited review of the financial results for the quarter and Nine month ended on 31st December, 2023.
- 3 The above financial results have been prepared in accordance with Indian Accounting Standards ("Ind As") as notified under section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015 (amended).
- 4 The Company has only one segment of activity namely "Hotelier".
- 5 The Standalone Unaudited Financial Results for the quarter and nine months ended on 31st December, 2023 is available on the website of Bombay Stock Exchange at www.bseindia.com and website of the Company at www.hsindia.in.
- 6 Previous year figures have been regrouped and rearranged, wherever necessary.

PLACE: MUMBAI
DATE : 13TH FEBRUARY, 2024



FOR HS INDIA LIMITED

PUSHPENDRA BANSAL
MANAGING DIRECTOR
DIN-00086343



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K. K. HARYANI & CO.
Chartered Accountants

D/205-206, 2nd Floor R K Casta,
Bh. Patel Super Market, Station Road,
Bharuch. 392 001. (M) : 94261 12030
Phone : (O) (02642) 260794, 220794
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LIMITED REVIEW REPORT

To,
The Board of Directors
H S INDIA LIMITED

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **H S INDIA LIMITED** ("the Company") for the quarter and nine months ended on 31st December, 2023 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 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 principle laid down in the Indian Accounting Standards 34 "interim financial reporting", 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 financial statements based on our review.

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. 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 procedure 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.

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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of the above matter.



Date: 13.02.2024
Place: Mumbai

For K. K. HARYANI & CO.
Chartered Accountants
FRN: 121950W

CA KISHOR K. HARYANI
(Proprietor)
M. No.: 110780