

| <b>General information about company</b>   |                                  |
|--|----------------------------------|
| Scrip code   | 000000                           |
| NSE Symbol   |                                  |
| MSEI Symbol  | HIND AUTO                        |
| ISIN*  | INE806Q01018                     |
| Name of company  | HINDUSTAN AUTO FINANCE LIMITED   |
| Type of company  |                                  |
| Class of security  | Equity                           |
| Date of start of financial year  | 01-04-2019                       |
| Date of end of financial year  | 31-03-2020                       |
| Date of board meeting when results were approved   | 14-02-2023                       |
| Date on which prior intimation of the meeting for considering financial results was informed to the exchange | 03-02-2023                       |
| Description of presentation currency   | INR                              |
| Level of rounding used in financial results  | Lakhs                            |
| Reporting Quarter  | Half yearly                      |
| Nature of report standalone or consolidated  | Standalone                       |
| Whether results are audited or unaudited   | Unaudited                        |
| Segment Reporting  | Single segment                   |
| Description of single segment  | Business of Finance and leasing. |
| Start date and time of board meeting   | 14-02-2023 11:00                 |
| End date and time of board meeting   | 14-02-2023 16:30                 |
| Whether cash flow statement is applicable on company   | Yes                              |
| Type of cash flow statement  | Cash Flow Indirect               |
| Declaration of unmodified opinion or statement on impact of audit qualification                              | Not applicable                   |

| <b>Financial Results – Ind-AS</b> |   |  |   |
|-----------------------------------|---|--|---|
| <b>Particulars</b>                |   | <b>3 months/ 6 months ended<br/>(dd-mm-yyyy)</b> | <b>Year to date figures for current period<br/>ended (dd-mm-yyyy)</b> |
| A                                 | Date of start of reporting period   | 01-07-2019                                       | 01-04-2019  |
| B                                 | Date of end of reporting period   | 30-09-2019                                       | 30-09-2019  |
| C                                 | Whether results are audited or unaudited  | Unaudited  | Unaudited   |
| D                                 | Nature of report standalone or consolidated   | Standalone                                       | Standalone  |
| <b>Part I</b>                     | <b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b> |  |   |
| <b>1</b>                          | <b>Income</b>   |  |   |
|                                   | Revenue from operations   | 0.79   | 1.61  |
|                                   | Other income  | 0  | 0   |
|                                   | <b>Total income</b>   | <b>0.79</b>                                      | <b>1.61</b>   |
| <b>2</b>                          | <b>Expenses</b>   |  |   |
| (a)                               | Cost of materials consumed  | 0  | 0   |
| (b)                               | Purchases of stock-in-trade   | 0  | 0   |
| (c)                               | Changes in inventories of finished goods, work-in-progress and stock-in-trade   | 0  | 0   |
| (d)                               | Employee benefit expense  | 0.23   | 1.41  |
| (e)                               | Finance costs   | 0  | 0   |
| (f)                               | Depreciation, depletion and amortisation expense  | 0  | 0   |
| <b>(f)</b>                        | <b>Other Expenses</b>   |  |   |
| 1                                 | Other Expenses  | 0.29   | 0.53  |
| 10                                |   |  |   |
|                                   | <b>Total other expenses</b>   | <b>0.29</b>                                      | <b>0.53</b>   |
|                                   | <b>Total expenses</b>   | <b>0.52</b>                                      | <b>1.94</b>   |

| <b>Financial Results – Ind-AS</b> |   |  |   |
|-----------------------------------|---|--|---|
| <b>Particulars</b>                |   | <b>3 months/ 6 months ended<br/>(dd-mm-yyyy)</b> | <b>Year to date figures for current<br/>period ended (dd-mm-yyyy)</b> |
| A                                 | Date of start of reporting period   | 01-07-2019                                       | 01-04-2019  |
| B                                 | Date of end of reporting period   | 30-09-2019                                       | 30-09-2019  |
| C                                 | Whether results are audited or unaudited  | Unaudited  | Unaudited   |
| D                                 | Nature of report standalone or consolidated   | Standalone                                       | Standalone  |
| <b>Part I</b>                     | <b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b> |  |   |
| <b>3</b>                          | <b>Total profit before exceptional items and tax</b>  | 0.27   | -0.33   |
| 4                                 | Exceptional items   | 0  | 0   |
| <b>5</b>                          | <b>Total profit before tax</b>  | 0.27   | -0.33   |
| <b>7</b>                          | <b>Tax expense</b>  |  |   |
| 8                                 | Current tax   | 0  | 0   |
| 9                                 | Deferred tax  | 0  | 0   |
| <b>10</b>                         | <b>Total tax expenses</b>   | 0  | 0   |
| 11                                | Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement  | 0  | 0   |
| <b>14</b>                         | <b>Net Profit Loss for the period from continuing operations</b>  | 0.27   | -0.33   |
| 15                                | Profit (loss) from discontinued operations before tax   | 0  | 0   |
| 16                                | Tax expense of discontinued operations  | 0  | 0   |
| <b>17</b>                         | <b>Net profit (loss) from discontinued operation after tax</b>  | 0  | 0   |
| 19                                | Share of profit (loss) of associates and joint ventures accounted for using equity method   | 0  | 0   |
| <b>21</b>                         | <b>Total profit (loss) for period</b>   | 0.27   | -0.33   |
| 22                                | Other comprehensive income net of taxes   | 0  | 0   |

| <b>Financial Results – Ind-AS</b> |   |  |   |
|-----------------------------------|---|--|---|
| <b>Particulars</b>                |   | 3 months/ 6 months ended<br>(dd-mm-yyyy) | Year to date figures for current period<br>ended (dd-mm-yyyy) |
| A                                 | Date of start of reporting period   | 01-07-2019                               | 01-04-2019  |
| B                                 | Date of end of reporting period   | 30-09-2019                               | 30-09-2019  |
| C                                 | Whether results are audited or unaudited  | Unaudited                                | Unaudited   |
| D                                 | Nature of report standalone or consolidated   | Standalone                               | Standalone  |
| <b>Part I</b>                     | <b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b> |  |   |
| <b>23</b>                         | <b>Total Comprehensive Income for the period</b>  | 0.27                                     | -0.33   |
| <b>24</b>                         | <b>Total profit or loss, attributable to</b>  |  |   |
|                                   | Profit or loss, attributable to owners of parent  |  |   |
|                                   | Total profit or loss, attributable to non-controlling interests   |  |   |
| <b>25</b>                         | <b>Total Comprehensive income for the period attributable to</b>  |  |   |
|                                   | Comprehensive income for the period attributable to owners of parent  | 0  | 0   |
|                                   | Total comprehensive income for the period attributable to owners of parent non-controlling interests  | 0  | 0   |
| <b>26</b>                         | <b>Details of equity share capital</b>  |  |   |
|                                   | Paid-up equity share capital  | 350.28                                   | 350.28  |
|                                   | Face value of equity share capital  | 10                                       | 10  |
| <b>27</b>                         | <b>Details of debt securities</b>   |  |   |
| 28                                | Reserves excluding revaluation reserve  |  |   |
| <b>29</b>                         | <b>Earnings per share</b>   |  |   |
| <b>i</b>                          | <b>Earnings per equity share for continuing operations</b>  |  |   |
|                                   | Basic earnings (loss) per share from continuing operations  | 0  | 0   |
|                                   | Diluted earnings (loss) per share from continuing operations  | 0  | 0   |
| <b>ii</b>                         | <b>Earnings per equity share for discontinued operations</b>  |  |   |
|                                   | Basic earnings (loss) per share from discontinued operations  | 0  | 0   |
|                                   | Diluted earnings (loss) per share from discontinued operations  | 0  | 0   |
| <b>ii</b>                         | <b>Earnings per equity share</b>  |  |   |
|                                   | <b>Basic earnings (loss) per share from continuing and discontinued operations</b>  | 0  | 0   |
|                                   | <b>Diluted earnings (loss) per share from continuing and discontinued operations</b>  | 0  | 0   |
| 30                                | Debt equity ratio   |  |   |
| 31                                | Debt service coverage ratio   |  |   |
| 32                                | Interest service coverage ratio   |  |   |
| <b>33</b>                         | <b>Disclosure of notes on financial results</b>   |  |   |

| <b>Statement of Asset and Liabilities</b>         |                              |
|---|------------------------------|
| Particulars                                       | Half year ended (dd-mm-yyyy) |
| Date of start of reporting period                 | 01-04-2019                   |
| Date of end of reporting period                   | 30-09-2019                   |
| Whether results are audited or unaudited          | Unaudited                    |
| Nature of report standalone or consolidated       | Standalone                   |
| <b>Assets</b>                                     |                              |
| <b>1</b>  | <b>Non-current assets</b>    |
| Property, plant and equipment                     | 0.531                        |
| Capital work-in-progress                          |                              |
| Investment property                               |                              |
| Goodwill  | 0                            |
| Other intangible assets                           | 0                            |
| Intangible assets under development               |                              |
| Biological assets other than bearer plants        |                              |
| Investments accounted for using equity method     |                              |
| <b>Non-current financial assets</b>               |                              |
| Non-current investments                           | 0                            |
| Trade receivables, non-current                    |                              |
| Loans, non-current                                | 0                            |
| Other non-current financial assets                | 58.009                       |
| <b>Total non-current financial assets</b>         | <b>58.009</b>                |
| Deferred tax assets (net)                         |                              |
| Other non-current assets                          |                              |
| <b>Total non-current assets</b>                   | <b>58.54</b>                 |
| <b>2</b>  | <b>Current assets</b>        |
| Inventories                                       | 0                            |
| <b>Current financial asset</b>                    |                              |
| Current investments                               | 0                            |
| Trade receivables, current                        | 198.514                      |
| Cash and cash equivalents                         | 2.938                        |
| Bank balance other than cash and cash equivalents | 0.05                         |
| Loans, current                                    | 0                            |
| Other current financial assets                    |                              |
| <b>Total current financial assets</b>             | <b>201.502</b>               |
| Current tax assets (net)                          |                              |
| Other current assets                              |                              |
| <b>Total current assets</b>                       | <b>201.502</b>               |

| <b>Statement of Asset and Liabilities</b> |   |                              |
|---|---|------------------------------|
|   | Particulars   | Half year ended (dd-mm-yyyy) |
|   | Date of start of reporting period   | 01-04-2019                   |
|   | Date of end of reporting period   | 30-09-2019                   |
|   | Whether results are audited or unaudited  | Unaudited                    |
|   | Nature of report standalone or consolidated   | Standalone                   |
| 3   | Non-current assets classified as held for sale  |                              |
| 4   | Regulatory deferral account debit balances and related deferred tax Assets                |                              |
|   | <b>Total assets</b>   | <b>260.042</b>               |
|   | <b>Equity and liabilities</b>   |                              |
|   | <b>Equity</b>   |                              |
|   | <b>Equity attributable to owners of parent</b>  |                              |
|   | Equity share capital  | 350.28                       |
|   | Other equity  | -102.165                     |
|   | <b>Total equity attributable to owners of parent</b>                                      | <b>248.115</b>               |
|   | Non controlling interest  |                              |
|   | <b>Total equity</b>   | <b>248.115</b>               |
|   | <b>Liabilities</b>  |                              |
|   | <b>Non-current liabilities</b>  |                              |
|   | <b>Non-current financial liabilities</b>  |                              |
|   | Borrowings, non-current   | 0                            |
|   | Trade payables, non-current   |                              |
|   | Other non-current financial liabilities   | 0.863                        |
|   | <b>Total non-current financial liabilities</b>  | <b>0.863</b>                 |
|   | Provisions, non-current   | 0                            |
|   | Deferred tax liabilities (net)  |                              |
|   | Deferred government grants, Non-current   |                              |
|   | Other non-current liabilities   |                              |
|   | <b>Total non-current liabilities</b>  | <b>0.863</b>                 |
|   | <b>Current liabilities</b>  |                              |
|   | <b>Current financial liabilities</b>  |                              |
|   | Borrowings, current   | 0                            |
|   | Trade payables, current   | 0                            |
|   | Other current financial liabilities   | 11.064                       |
|   | <b>Total current financial liabilities</b>  | <b>11.064</b>                |
|   | Other current liabilities   |                              |
|   | Provisions, current   | 0                            |
|   | Current tax liabilities (Net)   |                              |
|   | Deferred government grants, Current   |                              |
|   | <b>Total current liabilities</b>  | <b>11.064</b>                |
| 3   | Liabilities directly associated with assets in disposal group classified as held for sale |                              |
| 4   | Regulatory deferral account credit balances and related deferred tax liability            |                              |
|   | <b>Total liabilities</b>  | <b>11.927</b>                |
|   | <b>Total equity and liabilities</b>   | <b>260.042</b>               |
|   | <b>Disclosure of notes on assets and liabilities</b>                                      |                              |

**Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results**

| <b>Particulars</b>   | <b>3 months/ 6 month ended (dd-mm-yyyy)</b> | <b>Year to date figures for current period ended (dd-mm-yyyy)</b> |
|--|---|---|
| Date of start of reporting period                                      | 01-07-2019                                  | 01-04-2019  |
| Date of end of reporting period  | 30-09-2019                                  | 30-09-2019  |
| Whether accounts are audited or unaudited                              | Unaudited                                   | Unaudited   |
| Nature of report standalone or consolidated                            | Standalone                                  | Standalone  |
| <b>1 Segment Revenue (Income)</b>                                      |   |   |
| <b>(net sale/income from each segment should be disclosed)</b>         |   |   |
| <b>Total Segment Revenue</b>   |   |   |
| <b>Less: Inter segment revenue</b>                                     |   |   |
| <b>Revenue from operations</b>   |   |   |
| <b>2 Segment Result</b>  |   |   |
| <b>Profit (+) / Loss (-) before tax and interest from each segment</b> |   |   |
| <b>Total Profit before tax</b>   |   |   |
| <b>i. Finance cost</b>   |   |   |
| <b>ii. Other Unallocable Expenditure net off Unallocable income</b>    |   |   |
| <b>Profit before tax</b>   |   |   |
| <b>3 (Segment Asset - Segment Liabilities)</b>                         |   |   |
| <b>Segment Asset</b>   |   |   |
| <b>Total Segment Asset</b>   |   |   |
| <b>Un-allocable Assets</b>   |   |   |
| <b>Net Segment Asset</b>   |   |   |
| <b>4 Segment Liabilities</b>   |   |   |
| <b>Segment Liabilities</b>   |   |   |
| <b>Total Segment Liabilities</b>                                       |   |   |
| <b>Un-allocable Liabilities</b>  |   |   |
| <b>Net Segment Liabilities</b>   |   |   |
| <b>Disclosure of notes on segments</b>                                 |   |   |

| <b>Cash flow statement, indirect</b> |  |                                 |
|--------------------------------------|--|---------------------------------|
| Particulars                          |  | 6 months ended (dd-mm-<br>yyyy) |
| <b>A</b>                             | Date of start of reporting period  | 01-07-2019                      |
| <b>B</b>                             | Date of end of reporting period  | 30-09-2019                      |
| <b>C</b>                             | Whether results are audited or unaudited   | Unaudited                       |
| <b>D</b>                             | Nature of report standalone or consolidated  | Standalone                      |
| Part<br>I                            | Blue color marked fields are non-mandatory.  |                                 |
|                                      | <b>Statement of cash flows [Abstract]</b>  |                                 |
|                                      | <b>Cash flows from used in operating activities [Abstract]</b>   |                                 |
|                                      | Profit before tax  | -0.33                           |
|                                      | <b>Adjustments for reconcile profit (loss) [Abstract]</b>  |                                 |
|                                      | Adjustments for finance costs  | 0                               |
|                                      | Adjustments for decrease (increase) in inventories   | 0                               |
|                                      | Adjustments for decrease (increase) in trade receivables, current  | 1.797                           |
|                                      | Adjustments for decrease (increase) in trade receivables, non-current                                      | 0                               |
|                                      | Adjustments for decrease (increase) in other current assets  | 0                               |
|                                      | Adjustments for decrease (increase) in other non-current assets  | 0                               |
|                                      | Adjustments for other financial assets, non-current  | 0                               |
|                                      | Adjustments for other financial assets, current  | 0                               |
|                                      | Adjustments for other bank balances  | 0                               |
|                                      | Adjustments for increase (decrease) in trade payables, current   | 0                               |
|                                      | Adjustments for increase (decrease) in trade payables, non-current   | 0                               |
|                                      | Adjustments for increase (decrease) in other current liabilities   | -0.983                          |
|                                      | Adjustments for increase (decrease) in other non-current liabilities                                       | 0                               |
|                                      | Adjustments for depreciation and amortisation expense  | 0                               |
|                                      | Adjustments for impairment loss reversal of impairment loss recognised in profit or loss                   | 0                               |
|                                      | Adjustments for provisions, current  | 0                               |
|                                      | Adjustments for provisions, non-current  | 0                               |
|                                      | Adjustments for other financial liabilities, current   | 0                               |
|                                      | Adjustments for other financial liabilities, non-current   | 0                               |
|                                      | Adjustments for unrealised foreign exchange losses gains   | 0                               |
|                                      | Adjustments for dividend income  | 0                               |
|                                      | Adjustments for interest income  | 0                               |
|                                      | Adjustments for share-based payments   | 0                               |
|                                      | Adjustments for fair value losses (gains)  | 0                               |
|                                      | Adjustments for undistributed profits of associates  | 0                               |
|                                      | Other adjustments for which cash effects are investing or financing cash flow                              | 0                               |
|                                      | Other adjustments to reconcile profit (loss)   | 0                               |
|                                      | Other adjustments for non-cash items   | 0                               |
|                                      | Share of profit and loss from partnership firm or association of persons or limited liability partnerships | 0                               |
|                                      | <b>Total adjustments for reconcile profit (loss)</b>   | 0.814                           |
|                                      | <b>Net cash flows from (used in) operations</b>  | 0.484                           |
|                                      | Dividends received   | 0                               |
|                                      | Interest paid  | 0                               |
|                                      | Interest received  | 0                               |
|                                      | Income taxes paid (refund)   | 0                               |
|                                      | Other inflows (outflows) of cash   | 0                               |
|                                      | <b>Net cash flows from (used in) operating activities</b>  | 0.484                           |
|                                      | <b>Cash flows from used in investing activities [Abstract]</b>   |                                 |



|   |              |
|---|--------------|
| Cash flows from losing control of subsidiaries or other businesses  | 0            |
| Cash flows used in obtaining control of subsidiaries or other businesses  | 0            |
| Other cash receipts from sales of equity or debt instruments of other entities                                      | 0            |
| Other cash payments to acquire equity or debt instruments of other entities   | 0            |
| Other cash receipts from sales of interests in joint ventures   | 0            |
| Other cash payments to acquire interests in joint ventures  | 0            |
| Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships | 0            |
| Cash payment for investment in partnership firm or association of persons or limited liability partnerships         | 0            |
| Proceeds from sales of property, plant and equipment  | 0            |
| Purchase of property, plant and equipment   | 0            |
| Proceeds from sales of investment property  | 0            |
| Purchase of investment property   | 0            |
| Proceeds from sales of intangible assets  | 0            |
| Purchase of intangible assets   | 0            |
| Proceeds from sales of intangible assets under development  | 0            |
| Purchase of intangible assets under development   | 0            |
| Proceeds from sales of goodwill   | 0            |
| Purchase of goodwill  | 0            |
| Proceeds from biological assets other than bearer plants  | 0            |
| Purchase of biological assets other than bearer plants  | 0            |
| Proceeds from government grants   | 0            |
| Proceeds from sales of other long-term assets   | 0            |
| Purchase of other long-term assets  | 0            |
| Cash advances and loans made to other parties   | 0            |
| Cash receipts from repayment of advances and loans made to other parties  | 0            |
| Cash payments for future contracts, forward contracts, option contracts and swap contracts                          | 0            |
| Cash receipts from future contracts, forward contracts, option contracts and swap contracts                         | 0            |
| Dividends received  | 0            |
| Interest received   | 0            |
| Income taxes paid (refund)  | 0            |
| Other inflows (outflows) of cash  | 0            |
| <b>Net cash flows from (used in) investing activities</b>   | <b>0</b>     |
| <b>Cash flows from used in financing activities [Abstract]</b>  |              |
| Proceeds from changes in ownership interests in subsidiaries  | 0            |
| Payments from changes in ownership interests in subsidiaries  | 0            |
| Proceeds from issuing shares  | 0            |
| Proceeds from issuing other equity instruments  | 0            |
| Payments to acquire or redeem entity's shares   | 0            |
| Payments of other equity instruments  | 0            |
| Proceeds from exercise of stock options   | 0            |
| Proceeds from issuing debentures notes bonds etc  | 0            |
| Proceeds from borrowings  | 0.025        |
| Repayments of borrowings  | 0            |
| Payments of finance lease liabilities   | 0            |
| Payments of lease liabilities   | 0            |
| Dividends paid  | 0            |
| Interest paid   | 0            |
| Income taxes paid (refund)  | 0            |
| Other inflows (outflows) of cash  | 0            |
| <b>Net cash flows from (used in) financing activities</b>   | <b>0.025</b> |

|  |  |         |
|--|--|---------|
|  | <b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b> | 0.509   |
|  | <b>Effect of exchange rate changes on cash and cash equivalents [Abstract]</b>                     |         |
|  | Effect of exchange rate changes on cash and cash equivalents                                       | 0       |
|  | <b>Net increase (decrease) in cash and cash equivalents</b>  | 0.509   |
|  | Cash and cash equivalents cash flow statement at beginning of period                               | 2.40295 |
|  | <b>Cash and cash equivalents cash flow statement at end of period</b>                              | 2.912   |

