

HINDUSTAN AUTO FINANCE LIMITED

Regd. Add.: Cabin No. DA-8, 2nd Floor, Vikas Marg, Shakarpur, New Delhi - 110092

E-Mail: hindaf1980@gmail.com, CIN: L65910DL1980PLC010617

Website: www.hindaf.in

Date: 14.02.2024

To
Manager Listing
Metropolitan Stock Exchange of India Limited
205(A), 2nd Floor, Piramal Agastya Corporate Park,
Kamani Junction, LBS Road, Kurla (West),
Mumbai-400070

Ref: Scrip Code: HINDAUTO

Dear Sir/Madam

Sub: Outcome of Board Meeting under Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

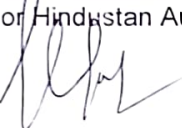
Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors at its meeting held on February 14th, 2024 i.e. today commenced at 10:00 a.m. and concluded at 10:45 a.m. has inter-alia considered and approved the following business (es):

1. Un-Audited Financial Results of the Company for the Quarter and nine months ended 31st December, 2023 along with Limited Review Report on Financial Results of the Company, issued by M/s Luthra & Associates, Chartered Accountants, Statutory Auditors of the Company. Copy of Un-Audited Financial Results along with Limited Review report issued by M/s Luthra & Associates, Statutory Auditors of the Company for the quarter and nine months ended 31st December, 2023 is attached herewith.

You are requested to kindly take the above information on record.

Thanking You,

Yours Faithfully,
For Hindustan Auto Finance Limited,


Subhash Sapra
(Managing Director)
DIN:00241940



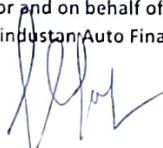
Statement of unaudited financial results for the quarter and nine months ended 31st December 2023

		Quarter ended			Nine months ended		Year ended
Particulars		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	10.221	-	5.030	13.971	15.707	15.108
II	Other Income	1.875	1.875	-	-	-	-
III	Total Income (I+II)	12.096	1.875	5.030	13.971	15.707	15.108
IV	EXPENSES						
	Cost of materials consumed/purchased	-	-	-	-	-	-
	Purchases of stock-in-trade	-	-	-	-	-	-
	Chnges in inventories and finished goods	-	-	-	-	-	-
	Employee benefit expenses	2.026	1.926	1.694	5.884	3.730	5.674
	Finance costs	-	-	-	-	-	-
	Depreciation and amortisation expense	-	-	-	-	-	-
	Other expenses	1.880	1.643	2.947	9.210	6.809	14.782
	Total Expenses (IV)	3.907	3.568	4.642	15.093	10.539	20.457
V	Profit before exceptional items and tax (III-IV)	8.189	-1.693	0.388	-1.123	5.167	-5.349
VI	Exceptional items	-	-	-	-	-	0.014
VII	Profit before tax (V-VI)	8.189	-1.693	0.388	-1.123	5.167	-5.363
VIII	Tax expenses:						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	-
IX	Profit for period (VII-VIII)	8.189	-1.693	0.388	-1.123	5.167	-5.363
X	Other comprehensive expenses						
	(i) Items that will not be reclassified to profit or loss						
	- Measurement of the net defined benefit liability/asset	-	-	-	-	-	-
	- Income tax effect	-	-	-	-	-	-
	Total other comprehensive income, net of tax	-	-	-	-	-	-
XI	Total comprehensive Income for the period (IX+X)	8.189	-1.693	0.388	-1.123	5.167	-5.363
XII	Paid up equity share capital (Equity shares of Rs.10/- each)	350.280	350.280	350.280	350.280	350.280	350.280
XIII	Other equity excluding Revaluation surplus as per Balance						
	Sheet of previous accounting year ended on 31 March 2023	-	-	-	-	-	-106.937
XIV	Eaernings per equity shares (Face value of Rs.10/- each)						
	Basic (Rs.)	0.23	-0.05	0.01	-0.03	0.15	-0.15
	Diluted (Rs.)	0.23	-0.05	0.01	-0.03	0.15	-0.15

Notes:

- The above Unaudited Financial Results for the quarter and nine months ended December, 2023 were reviewed by the audited committee and thereafter approved and taken on record by the Board of Directors at their meeting held on 14th February, 2024. The Statutory Auditors of the Company have carried out a limited review of the above financial results and they have issued an unqualified report.
- These Financial Results have been prepared in accordance with the recognition and measurement principles as laid down in the Indian Accounting Standards 34 (referred to as "Ind AS") prescribed under section 133 of the Companies Act, 2013 read with companies (Indian Accounting Standards) Rules as amended from time to time.
- Based on the guiding principles given in Ind AS-108 "Operating Segments", the Company's business activity falls within a single operating segment.
- No Investor's complaints have been received during the quarter ended September 30, 2023. Hence, there were no investor's complaints pending as on December 31, 2023.
- Figures for the corresponding previous period have been regrouped/reclassified wherever necessary to make them comparable.

For and on behalf of Board of Directors
Hindustan Auto Finance Limited



(Managing Director)
Subhash Sapra
DIN 00241940



Date 14.02.2024
Place New Delhi

Luthra & Associates
Chartered Accountants
K-14, Lajpat Nagar-III
New Delhi-110024
Phone:- +91 9971117730

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

To

The Board of Directors,

M/s Hindustan Auto Finance Limited

CIN L65910DL1980PLC010617

Cabin No DA-8, 2nd Floor, Vikas Marg,

Shakarpur New Delhi -110092.

- 1 We have reviewed the accompanying statement of unaudited financial results of M/s. Hindustan Auto Finance Limited ("the Company") for the quarter and nine months ended December 31, 2023 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2 This statement, which is the responsibility of the Company's Management and approved by the Company's 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 thereunder and other Accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.
- 3 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the company's personnel 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 Standards on Auditing specified under section 143 (10) of the Companies Act, 2013 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.
- 4 Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards (Ind AS) and other accounting principles generally accepted in India, 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 Luthra & Associates

Chartered Accountants

Firm's Registration No. 011999


CA Shivani Luthra
Prop.

M. No.: 545739

Place: New Delhi

Date: 02.02.2024

UDIN : 24545739BKFAC113254



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To,
Manager (Listing),
Metropolitan Stock Exchange of India Ltd.,
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Corporate Park, Kamani Junction,
LBS Road, Kurla (West),
Mumbai-400070.

14.02.2024

Symbol: HINDAUTO

Subject: Undertaking Non applicability of Reg. 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 for quarter ended on 31st December, 2023.

Dear sir,

We hereby undertake that the company is not required to submit the statement of deviation/variation as required under Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

Therefore, in terms of the aforesaid regulation, the company is not under any obligation to file the statement of deviation/variation as required under regulation 32 for the quarter ended on 31st December, 2023.

This is for your good-self's information and records.

For HINDUSTAN AUTO FINANCE LIMITED



(Subhash Sapra)
Managing Director
DIN:00241940

