

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: 14.11.2024

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

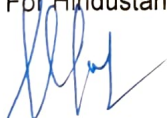
Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors at its meeting held on November 14th, 2024 i.e. today commenced at 12:00 p.m. and concluded at 12:35 p.m. has inter-alia considered and approved the following business (es):

1. Un-Audited Financial Results of the Company for the Quarter and six months ended 30th September, 2024 along with Limited Review Report on Financial Results of the Company, issued by M/s B B Chaudhary & Co., 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 six months ended 30th September, 2024 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 half year ended 30th September 2024

Particulars	Quarter ended			Half year ended		Year ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	-	-	-	-	-	13.628
I Revenue from operations	-	-	1.875	1.875	1.875	6.250
II Other Income	1.313	0.563	1.875	1.875	1.875	19.878
III Total Income (I+II)	1.313	0.563	1.875	1.875	1.875	
IV EXPENSES						
Cost of materials consumed/purchased	-	-	-	-	-	-
Purchases of stock-in-trade	-	-	-	-	-	-
Changes in inventories and finished goods	-	-	-	-	-	-
Employee benefit expenses	2.404	1.975	1.926	4.379	3.857	7.870
Finance costs	-	-	-	-	-	-
Depreciation and amortisation expense	-	-	-	-	-	-
Other expenses	1.837	2.592	1.643	4.429	7.329	11.190
Total Expenses (IV)	4.241	4.568	3.568	8.809	11.187	19.060
V Profit before exceptional items and tax (III-IV)	-2.929	-4.005	-1.693	-6.934	-9.312	0.818
VI Exceptional items	-	-	-	-	-	-
VII Profit before tax (V-VI)	-2.929	-4.005	-1.693	-6.934	-9.312	0.818
VIII Tax expenses:						
(1) Current tax	-	-	-	-	-	-
(2) Deferred tax	-	-	-	-	-	-
IX Profit for period (VII-VIII)	-2.929	-4.005	-1.693	-6.934	-9.312	0.818
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	-2.929	-4.005	-1.693	-6.934	-9.312	0.818
XI Total comprehensive Income for the period (IX+X)	350.280	350.280	350.280	350.280	350.280	350.280
XII Paid up equity share capital (Equity shares of Rs.10/- each)						
XIII Other equity excluding Revaluation surplus as per Balance Sheet of previous accounting year ended on 31 March 2023						-106.120
XIV Earnings per equity shares (Face value of Rs.10/- each)						
Basic (Rs.)	-0.08	-0.11	-0.05	-0.20	-0.27	0.02
Diluted (Rs.)	-0.08	-0.11	-0.05	-0.20	-0.27	0.02

- Notes:**
- The above Unaudited Financial Results for the quarter and six months ended September, 2024 were reviewed by the audited committee and thereafter approved and taken on record by the Board of Directors at their meeting held on 14th November, 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, 2024. Hence, there were no investor's complaints pending as on September 30, 2024.
 - 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 14.11.2024
Place New Delhi

Hindustan Auto Finance Limited

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Statement of unaudited Asset and Liabilities and 6 months ended 30th September 2024

Particular	(Rs. In Lakhs)	
	As at 30.09.2024 (Unaudited)	As at 31.03.2024 (Audited)
	('1)	('2)
ASSET	0.49	0.49
Non-Current Assets	-	-
Property Plant and Equipment	-	-
Capital Work in Progress	-	-
Other intangible assets	-	-
Intangible assets under development	-	-
Financial assets	-	-
(i) Investment	-	-
(ii) Loans	86.06	98.75
(iii) Other Financial Assets	-	-
Other non-current assets	-	-
Total	86.55	99.24
Current Assets	-	-
Inventories	169.66	171.83
(i) Trade receivables	2.18	6.05
(ii) Cash and Cash Equivalents	-	-
(iii) Bank balance other than (iii) above	-	-
(iv) Loans	-	0.69
(v) Other Financial Assets	-	-
Current Tax Asset (net)	0.81	-
Other current assets	-	-
Total	172.66	178.57
TOTAL ASSETS	259.21	277.81
EQUITY AND LIABILITIES		
Equity	350.28	350.28
Equity Share Capital	-113.05	-106.12
Other equity	237.23	244.16
Total		
LIABILITIES		
Non-current liabilities	0.86	0.86
Financial liabilities	-	-
(i) Borrowings	-	-
(ii) Trade Payables	-	-
(iii) Other financial liabilities	-	-
Defered tax liabilities (net)	0.86	0.86
Total		
Current Liabilities		
Financial liabilities	-	-
(i) Borrowings	-	31.45
(ii) Trade payables	-	-
(a) Total outstanding due to micro enterprises & small enterprises	-	-
(b) Total outstanding to creditors other than micro enterprise & small enterprises.	-	-
(iii) Other financial liabilities	-	1.21
Provision	21.12	-
Other current liabilities	-	0.13
Current tax liabilities (net)	21.12	32.79
Total	259.21	277.81
TOTAL EQUITY AND LIABILITIES		

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

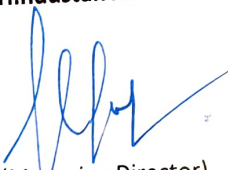

(Managing Director)
Subhash Sapra
DIN:00241940

Date : 14.11.2024
Place : New Delhi



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Statement of Cash Flow for the quarter and half year ended on 30th September 2024		
(Amount in INR, unless otherwise stated)		
Particulars	For the half year ended 30 September 2024	For the year ended 31 March 2024
A. Cash flow from operating activities	-6.93	0.82
Profit/(Loss) before tax		
Adjustments for:	-	-
Depreciation and amortisation expense	-6.93	0.82
Operating profit before working capital changes		
Change in operating assets and liabilities	12.69	-40.69
(Increase) in other non current financial assets	2.17	9.55
Decrease in trade receivables	-0.13	-0.62
(Increase) in other current assets	19.78	0.71
(Decrease) in other current liabilities	-31.45	22.00
Increase in other current financial liabilities	-3.87	-8.10
Cash generated from operations	-	-
Income taxes paid	-3.87	-8.10
Net cash inflow/(outflow) from operating activities (A)		
B. Cash flows from investing activities	-	-
Decrease in other non-current assets	-	-
Net cash inflow from investing activities (B)		
C. Cash flows from financing activities	-	-
Net cash outflow from financing activities (C)	-3.87	-8.10
Net increase/(decrease) in cash and cash equivalents (A+B+C)	6.05	14.16
Cash and cash equivalents at the beginning of the financial year	2.18	6.05
Cash and cash equivalents at end of the period		

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


(Managing Director)
Subhash Sapra
DIN:00241940



Date 14.11.2024
Place New Delhi

B.B. CHAUDHRY & CO.

CHARTERED ACCOUNTANTS

Z-8, HAUZ KHAS, NEW DELHI - 110016, Ph.: 41518461, 41015630, 41435656

E-mail : cabbc1949@gmail.com

Ref. No.

Dated.....

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,
Shakarapur 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 six months ended September 30, 2024 ("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 B B Chaudhary & Co.,
Chartered Accountants
F.N.: 001784N



(CA Bhushan Chaudhary)

M. No.: 014281

UDIN: 24014281BACMA13995

Date: 14.11.2024

Place: New Delhi

178 SARVODAYA ENCLAVE, NEW DELHI 110017, PHONE : 41039054

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14.11.2024

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

Symbol: HINDAUTO

Subject: Undertaking Non applicability of Reg. 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 for quarter ended on 30th September, 2024.

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 30th September, 2024.

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

For HINDUSTAN AUTO FINANCE LIMITED


(Subhash Sapra)
Managing Director
DIN:00241940

