THE HINDUSTHAN GROUP®

HINDUSTHAN URBAN INFRASTRUCTURE LIMITED
CIN: L31300DL1959PLC003141
Kanchenjunga (7th Floor) 18, Barakhamba Road, New Delhi - 110001
+91-11-23310001-05 (5 Lines) huil@hindusthan.co.in www.hindusthanurban.com

28th May, 2025

To,
The Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai- 400001

Scrip Code: 539984

Sub: Outcome of Board Meeting in accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to the Regulation 33 and Regulation 30 read with Para A of Part A of schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors at its meeting held today i.e. Wednesday, 28th May, 2025 has considered and approved the Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and year ended 31st March, 2025.

Accordingly, please find enclosed herewith the following:

1. Statutory Auditors' Report on the Audited Financial Results (Standalone and Consolidated) of the Company for the financial year ended 31st March, 2025.
2. Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and year ended 31st March, 2025.
3. Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 with respect to Audit Report with unmodified opinion.

We further wish to inform that the Board Meeting held today commenced at 1:10 P.M. and concluded at 1:40 P.M.

This is for your information and records.

Thanking You,

For Hindusthan Urban Infrastructure Limited

MURARI LAL BIRMIWALA
Digitally signed by MURARI LAL BIRMIWALA
Date: 2025.05.28 13:47:53 +05'30'

(M.L. Birmiwala)
President - Finance & Secretary

Encl: As above

HINDUSTHAN URBAN INFRASTRUCTURE LTD. NEW DELHI

K.N. GUTGUTIA & CO.
CHARTERED ACCOUNTANTS
NEW DELHI : KOLKATA

11-K, GOPALA TOWER, 25, RAJENDRA PLACE,
NEW DELHI-110008
Phones : 25713944, 25788644, 25818644
E-mail : brg1971@cakng.com, kng1971@yahoo.com
Website : www.cakng.com

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF HINDUSTHAN URBAN INFRASTRUCTURE LIMITED

REPORT ON THE AUDIT OF THE STANDALONE ANNUAL FINANCIAL RESULTS

Opinion

1. We have audited the accompanying standalone annual financial results of **HINDUSTHAN URBAN INFRASTRUCTURE LIMITED** (hereafter referred to as the "Company") for the year ended 31st March 2025, attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (Listing Regulations').

2. In our opinion and to the best of our information and according to the explanation given to us, the aforesaid standalone annual financial results :

   (a) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations, in this regards; and

   (b) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the **net loss and other comprehensive income** and other financial information for the year ended 31st March 2025.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results* section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the standalone annual financial results.



K.N. GUTGUTIA & CO.
CHARTERED ACCOUNTANTS
NEW DELHI : KOLKATA

11-K, GOPALA TOWER, 25, RAJENDRA PLACE,
NEW DELHI-110008
Phones : 25713944, 25788644, 25818644
E-mail : brg1971@cakng.com, kng1971@yahoo.com
Website : www.cakng.com

Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements

4. This Company's Management and the `Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of **the net loss and other comprehensive income** and other financial information in accordance with recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

5. In preparing the Standalone annual financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

6. The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

7. Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results.



K.N. GUTGUTIA & CO.
CHARTERED ACCOUNTANTS
NEW DELHI : KOLKATA

11-K, GOPALA TOWER, 25, RAJENDRA PLACE,
NEW DELHI-110008
Phones : 25713944, 25788644, 25818644
E-mail : brg1971@cakng.com, kng1971@yahoo.com
Website : www.cakng.com

8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

   i) Identify and assess the risks of material misstatement of the standalone annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

   ii) Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on through a separate report on the complete set of financial statement on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

   iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results made by management and Board of Directors.

   iv) Conclude on the appropriateness of management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

   v) Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

9. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



K.N. GUTGUTIA & CO.
CHARTERED ACCOUNTANTS
NEW DELHI : KOLKATA

11-K, GOPALA TOWER, 25, RAJENDRA PLACE,
NEW DELHI-110008
Phones : 25713944, 25788644, 25818644
E-mail : brg1971@cakng.com, kng1971@yahoo.com
Website : www.cakng.com

10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

11. The standalone annual financial results include the results for the quarter ended 31 March 2025, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us.

FOR K.N. GUTGUTIA & CO.
CHARTERED ACCOUNTANTS
FRN 304153E

(B.R. GOYAL)
PARTNER
M.NO. 12172
UDIN : 25012172BMIGUD3128
DATED: 28.05.2025
PLACE : NEW DELHI

K.N. GUTGUTIA & CO. New Delhi CHARTERED ACCOUNTANTS

HINDUSTHAN URBAN INFRASTRUCTURE LIMITED
Regd. Office: Kanchenjunga, 7th Floor,18, Barakhamba Road, New Delhi - 110001
CIN : L31300DL1959PLC003141
www.hindusthanurban.com
Phone: 011-23310001 (5 Lines)
E-mail:investors@hindusthan.co.in

Statement of Audited Standalone Financial Results for the Quarter and Year ended 31st March , 2025

(₹ in Lakhs except per share data)

S. No.	Particulars	STANDALONE				
		Quarter Ended			Year Ended	
		Mar 31 2025 (Audited)	Dec 31 2024 (Un-audited)	Mar 31 2024 (Audited)	Mar 31 2025 (Audited)	Mar 31 2024 (Audited)
1	**Income**					
	a) Revenue from operations	8,331.58	6,663.95	7331.84	26,925.49	22,499.03
	b) Other operating income	115.14	135.02	86.81	353.62	852.82
	Total revenue from operations	**8446.72**	**6798.97**	**7418.65**	**27,279.11**	**23,351.85**
2	Other income (Refer Note No 3)	162.07	177.48	233.62	608.40	795.94
3	**Total income (1+2)**	**8608.79**	**6976.45**	**7652.27**	**27,887.52**	**24,147.79**
4	**Expenses**					
	a) Cost of materials consumed	2,897.19	2,302.58	2521.24	9,806.04	8,283.23
	b) Purchases of stock-in-trade	-	-	-	-	-
	c) Change in inventories of finished goods & work-in-progress	1,518.73	422.79	1151.61	2,172.42	391.68
	d) Employee benefits expense	614.47	589.16	595.66	2,218.39	2,067.18
	e) Finance costs	250.45	242.68	509.59	1,253.74	1,982.10
	f) Depreciation and amortisation expense	228.95	234.48	286.38	935.91	1,145.52
	g) Other expenses:	-	-			
	- Power & Fuel	1,325.63	1,371.01	1279.39	5,006.95	4,714.25
	- Other expenses (Refer Note 6)	4,413.36	1,815.16	1905.42	9,562.60	6,611.85
	Total Expenses	**11248.78**	**6977.86**	**8,249.29**	**30,956.05**	**25,195.81**
5	**Profit/(Loss) before exceptional items and tax (3-4)**	**(2639.99)**	**(1.40)**	**(596.99)**	**(3,068.54)**	**(1,048.02)**
6	Exceptional items (Refer Note 5)	-1,148.71	-		2,599.97	-
7	**Profit/(Loss) before tax (5 + 6)**	**(3788.69)**	**(1.40)**	**(596.99)**	**(468.56)**	**(1,048.02)**
8	**Tax expense:**					
	- Current tax (Refer Note 7)	-585.66	10.25	-	-	-
	- Deferred tax charge/(credit)	-716.98	-54.97	(564.90)	(288.59)	(753.70)
	- Tax adjustment of earlier years	-		-	-	-
	- Minimum Alternate Tax (Credit) Entitlement	323.67	-3.14	-	-	-
9	**Net Profit/(Loss) for the period/year (7 - 8)**	**(2,809.73)**	**46.46**	**(32.10)**	**(179.98)**	**(294.32)**
10	**Other Comprehensive Income (OCI)**					
	i) a) items that will not be reclassified to profit or loss	5.24	1.15	(3.49)	8.68	**4.59**
	b) Income tax relating to items that will not be reclassified to profit or loss	-1.83	-0.40	1.22	(3.03)	**(1.60)**
	ii) a) items that will be reclassified to profit or loss	-		-	-	-
	b) Income tax relating to items that will be reclassified to profit or loss	-		-	-	-
11	**Total Comprehensive Income for the period/year (9 +**	**(2,806.32)**	**47.20**	**(34.37)**	**(174.33)**	**(291.34)**
	Profit attributable to:					
	Owners of the Company	-2,809.74	46.46	(34.14)	(179.98)	(294.33)
	Non-controlling interests	-		-	-	-
	Other Comprehensive income attributable to:					
	Owners of the Company	3.41	0.75	(2.27)	5.65	2.98
	Non-controlling interests	-		-	-	-
	Total Comprehensive income attributable to:					
	Owners of the Company	-2,806.31	47.20	(34.68)	(174.33)	(291.34)
	Non-controlling interests	-		-	-	-
12	Paid-up Equity share capital (Face value of Rs 10 each)	**144.29**	**144.29**	**144.29**	**144.29**	**144.29**
13	Other Equity				**42,918.87**	**43,093.20**
14	Earnings per share of Rs 10 each - Not annualised (in Rs.)					
	(a) Basic (Rs)	**-194.73**	**3.22**	**-2.23**	**-12.47**	**-20.40**
	(b) Diluted (Rs)	**-194.73**	**3.22**	**-2.23**	**-12.47**	**-20.40**

K.N. GUTGUTIA & CO. NEW DELHI CHARTERED ACCOUNTANTS

HINDUSTHAN URBAN INFRASTRUCTURE LTD. NEW DELHI

Notes :

1 These financial results have been prepared in accordance with Indian Accounting Standards (IND-AS-34) as per Interim Financial Reporting notified under the Companies (Indian Accounting Standards) Rules 2015 as amended from time to time.

2 The above audited standalone financial results for the quarter and year ended March 31, 2025 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 28th May, 2025. The Review Report of the Statutory Auditors is being filed with the Bombay Stock Exchange

3 Pursuant to Ind AS 108, "Operating Segments" are presented based on the regular review by the Company's Chief Operating Decision Maker to assess the performance of each segment and to make decisions about the allocation of the resources. The accounting principles followed in the preparation of the financials results are consistently applied to record revenue and expenditure in individual segments.

4 **Details of Other Income :** **(₹ in Lakhs)**

	Other Income includes the following :	STANDALONE				
		Quarter Ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
i)	Interest Income	145.40	135.30	136.52	541.35	531.49
ii)	Liabilities Written Back	10.43	-	74.83	10.43	171.95
iii)	Forex Gain/(Loss)	20.87	6.44	0.50	33.03	12.85
iv)	Profit/(Loss) on Sale of PPE	(17.59)	34.91	11.41	17.32	68.05
v)	Subsidy Income	-	-	-	-	-
vi)	Claim received	2.96	0.83	0.35	6.28	1.59
vii)	Miscellaneous Income	-	-	10.00	-	10.00
	Total :	**162.07**	**177.48**	**233.62**	**608.40**	**795.93**

5 **Exceptional Items - Gain of Rs. 2,599.97 Lacs -**

a **Profit on Sale of Property, Plant & Equipments and Inventory of Khurda Plant (Conductor Unit)**
Company relised a Profit of Rs. 3,748.68 Lacs from sale of its assets of Electrical Conductors unit at Khurda location, which is considered as an exceptional Items.

On 18th July 2024, the company has sold its assets of Electrical Conductors unit at Khurda location with Land admeasuring 45.785 Acres & Building at Rs. 3,041.69 Lacs, Plant & Machinery at Rs. 4,139.58 Lacs and other assets including Furniture & Fixture, Office Equipments at Rs. 34.73 Lacs. Company also sold miscellaneous Stores & Spares at Rs. 10.00 Lacs The total sales consideration of the transaction arrived at Rs. 7,226 Lacs.

The aforesaid transactions are completed post completion of Condition Precedents and certain other actionable as identified in the said agreements.

b **Loss on Sale of Coal Fire Gas Plant (Property, Plant & Equipments) of Insulator Unit**
Company recognised Loss of Rs. 1,148.73 Lacs in respect of Coal Gasfire Plant (Property, Plant & Equipments) of Insulator Unit, as the same is not in use and agreed to be sold, hence same is considered as an exceptional Items.

6 **Other Expenses includes bad debts written off of Rs. 2,206.41 Lacs**
Company has written off as bad debts amounting to Rs. 2,206.41 Lacs which were outstanding over a long period, as the same are considered time barred and not recoverable

K.N. GUTGUTIA & CO. NEW DELHI CHARTERED ACCOUNTANTS

HINDUSTHAN URBAN INFRASTRUCTURE LTD. NEW DELHI

7 **Current Tax**

Company recognised Current tax in 1st & 2nd Quarter of Rs. 585.66 Lacs on Capital gain incurred on Sale of Property, Plant & Equipments of Khurda Plant (Conductor Unit).

In 4th Quarter Current Tax of Rs. 585.66 Lacs is reversed as Company has set off Capital gain against business losses and Current Tax liability arrived at Rs. "Nil".

8 The figures for the quarter ened 31st March 2025 are the balancing figures between audited figures in respect of full financial year and unaudited year to date figures upto third quarter of that financial year.

9 The figures of the corresponding periods have been regrouped/reclassified, wherever necessary to conform to current period classification/presentation.

HINDUSTHAN URBAN INFRASTRUCTURE LTD. DELHI

Place : New Delhi
Date : 28.05.2025

(DEEPAK KEJRIWAL)
MANAGING DIRECTOR
DIN: 07442554

K.N. GUTGUTIA & CO. NEW DELHI CHARTERED ACCOUNTANTS

HINDUSTHAN URBAN INFRASTRUCTURE LIMITED

STANDALONE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2025

(₹ in Lakhs)

Particulars	Year ended 31.03.2025	Year ended 31.03.2024
CASH FLOW FROM OPERATING ACTIVITIES		
Profit /(Loss) Before Tax	**(468.56)**	**(1,048.02)**
Adjustments for :		
Depreciation & amortisation expense	935.91	1,145.52
Unrealised Foreign Exchange Fluctuation Loss/(Gain)	(33.03)	-12.85
Finance Cost	1,253.74	1,982.10
Liability/Sundry Balance Written back	(10.43)	(171.95)
Re-measurement of defined benefit plans transferred to OCI	8.68	4.59
Rental Income	(741.92)	(893.87)
Interest Income	(541.35)	(531.49)
Profit on Sale of Property, Plant & Equipment	(17.32)	(68.05)
Profit on Sale of Assets held for Sale	(2,599.97)	
Operating Profit Before Working Capital Changes	**(2,214.26)**	**405.97**
Adjustments for:		
(Increase)/Decrease in Trade Receivables	660.05	761.85
(Increase)/Decrease in Loans & Other Assets	(585.65)	(1,447.51)
(Increase)/Decrease in Inventories	1,743.07	436.33
Increase/(Decrease) in Trade Payable, Provisions & Other Liabilites	(254.26)	1,272.42
Cash Generated from Operations	**(651.04)**	**1,429.06**
Direct Tax Paid (net of refund)	13.87	34.57
Net Cash Inflow /(Outflow) from Operating Activities	**(664.91)**	**1,394.49**
CASH FLOW FROM INVESTING ACTIVITIES		
Acquisition / Purchase of PPE & Other Intangible Assets	(33.56)	(222.25)
Sale Proceeds of Property, Plant & Equipment (PPE)	1,302.79	80.45
Sale Proceeds on Sale of Assets held for Sale	6,147.19	0.00
Purchase of Investment	0.00	-347.88
Interest Income Received	541.35	531.49
(Investment)/Redemption in Term Deposit with bank as margin money	(189.17)	189.34
(Loan given)/Repayment received and Interest accrued there on	(413.50)	-
Rental Income	741.92	893.87
Net Cash Inflow /(Outflow) from Investing Activities	**8,097.02**	**1,125.03**
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds From / (Repayment) of Short Term Borrowings (net)	(5,378.74)	(1,503.50)
Loan taken from /(repaid to) Related parties	(862.54)	1,490.00
Proceeds from /(Repayment) of Long term Borrowings	236.17	(514.24)
Finance Cost Paid	(1,253.74)	(1,982.10)
Net Cash Inflow /(Outflow) from Financing Activities	**(7,258.85)**	**(2,509.84)**
Net Increase/ (Decrease) in cash & cash equivalents	**173.26**	**9.68**
Cash & cash equivalents at Beginning of the Year	134.63	124.95
Cash & cash equivalents at End of the Year	**307.89**	**134.63**
Components of cash & cash equivalents:		
- Balance with Banks : On current accounts	82.70	21.55
- Cash on hand	19.89	4.37
- Term Deposits with Banks (with maturity of less than 3 months)	205.29	108.71
	307.89	**134.63**

1) The above cash flow has been prepared under the "Indirect Method" as set out in Ind AS-7 : Statement of Cash Flows

2) Acquisition/Purchase of Property, Plant & Equipment includes movement of capital work in progress, Intangible assets and capital





K.N. GUTGUTIA & CO.
CHARTERED ACCOUNTANTS
NEW DELHI : KOLKATA

11-K, GOPALA TOWER, 25, RAJENDRA PLACE,
NEW DELHI-110008
Phones : 25713944, 25788644, 25818644
E-mail : brg1971@cakng.com, kng1971@yahoo.com
Website : www.cakng.com

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF HINDUSTHAN URBAN INFRASTRUCTURE LIMITED

REPORT ON THE AUDIT OF THE CONSOLIDATED ANNUAL FINANCIAL RESULTS

Opinion

1. We have audited the accompanying consolidated annual financial results of **HINDUSTHAN URBAN INFRASTRUCTURE LIMITED** (hereinafter referred to as the "the parent") and its subsidiary (the parent and its subsidiary together referred to as "the Group"), for the year ended 31st March 2025, attached herewith, being submitted by the Parent Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

2. In our opinion and to the best of our information and according to the explanation given to us the aforesaid consolidated annual financial results.

   (i) Includes the annual financial results of the entity namely **HINDUSTHAN SPECIALTY CHEMCIALS LTD.** (subsidiary)

   (ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

   (iii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the consolidated **net Loss and other comprehensive income** and other financial information of the Group for the year ended 31st March 2025.

Basis of Opinion

3. We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Companies Act 2013.("the Act") Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results* section of our report. We are independent of the Group, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the consolidated annual financial results.



K.N. GUTGUTIA & CO.
CHARTERED ACCOUNTANTS
NEW DELHI : KOLKATA

11-K, GOPALA TOWER, 25, RAJENDRA PLACE,
NEW DELHI-110008
Phones : 25713944, 25788644, 25818644
E-mail : brg1971@cakng.com, kng1971@yahoo.com
Website : www.cakng.com

Management's and Board of Directors' Responsibilities for the Consolidated Annual Financial Results

4. These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements.

   The Parent Company's management and Board of Directors, are responsible for the preparation and presentation of these consolidated annual financial results that gives a true and fair view of the **consolidated net Loss and other comprehensive income**, and other financial information of the Group including in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations, The Parent Company's Board of Directors is also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of the Statement. Further, in terms of the provisions of the Act, the respective Board of Directors/ management of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of the assets of the Group, and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively, for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results, that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Directors of the Parent Company, as aforesaid.

5. In preparing the consolidated annual financial results, the Management and the respective Board of Directors of the companies included in the Group and of are responsible for assessing the ability of the Group, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the respective Board of Directors/ management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

6. The respective Board of Directors/ management of the companies included in the Group are responsible for overseeing the financial reporting process of the companies included in the Group.



K.N. GUTGUTIA & CO.
CHARTERED ACCOUNTANTS
NEW DELHI : KOLKATA

11-K, GOPALA TOWER, 25, RAJENDRA PLACE,
NEW DELHI-110008
Phones : 25713944, 25788644, 25818644
E-mail : brg1971@cakng.com, kng1971@yahoo.com
Website : www.cakng.com

Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results

7. Our objectives are to obtain reasonable assurance about whether the consolidated annual financial results as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion, Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement, when it exists. Misstatements can arise from fraud or error, and are considered material if, individually, or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated annual financial results.

8. As part of an audit in accordance with the SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

   i) Identify and assess the risks of material misstatement of the consolidated annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

   ii) Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

   iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated financial results made by management and Board of Directors.

   iv) Conclude on the appropriateness of managements and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.



K.N. GUTGUTIA & CO.
CHARTERED ACCOUNTANTS
NEW DELHI : KOLKATA

11-K, GOPALA TOWER, 25, RAJENDRA PLACE,
NEW DELHI-110008
Phones : 25713944, 25788644, 25818644
E-mail : brg1971@cakng.com, kng1971@yahoo.com
Website : www.cakng.com

v) Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

vi) Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group, to express an opinion on the consolidated annual financial results. We are responsible for the direction, supervision and performance of the audit of financial information of the entities included in the consolidated financial results.

9. We communicate with those charged with governance of the Parent Company and such other entities included in the consolidated annual financial results of which we are the independent auditors, regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

11. We also performed procedures in accordance with SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019, issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matters

12. The Consolidated annual financial results include the audited financial results of **Hindusthan Speciality Chemicals Limited** the subsidiary of the Company, which have not been audited by us, whose financial statements /financial information/ financial results reflect **total assets** (before consolidation adjustments) of **Rs. 36,841.80 lacs** as at 31st March 2025 and **total revenue** (before consolidation adjustments) **of Rs. 27,375.93 lacs**, total **net loss before tax** (before consolidation adjustments) of **Rs. 5,461.68 lacs** and **net cash inflows** (before consolidation adjustments) of **Rs. (117.36) lacs** for the year ended on that date. The independent auditor's reports/report on financial statements/financial results/financial information of these entities has been furnished to us by the management.

Our opinion on the consolidated annual financial results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the reports of such auditors and the procedures performed by us are as stated in paragraph above.

K.N. GUTGUTIA & CO. New Delhi CHARTERED ACCOUNTANTS

K.N. GUTGUTIA & CO.
CHARTERED ACCOUNTANTS
NEW DELHI : KOLKATA

11-K, GOPALA TOWER, 25, RAJENDRA PLACE,
NEW DELHI-110008
Phones : 25713944, 25788644, 25818644
E-mail : brg1971@cakng.com, kng1971@yahoo.com
Website : www.cakng.com

Our opinion on the consolidated annual financial results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors

13. The consolidated annual financial results include the results for the quarter ended 31 March 2025, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

FOR K.N. GUTGUTIA & CO.
CHARTERED ACCOUNTANTS
FRN 304153E

(B.R. GOYAL)
PARTNER
M.NO. 12172
UDIN : 25012172BMIGUE6385
DATED: 28.05.2025
PLACE : NEW DELHI

HINDUSTHAN URBAN INFRASTRUCTURE LIMITED
Regd. Office: Kanchenjunga, 7th Floor,18, Barakhamba Road, New Delhi - 110001
CIN : L31300DL1959PLC003141
www.hindusthanurban.com
Phone: 011-23310001 (5 Lines)
E-mail:investors@hindusthan.co.in

Statement of Audited Consolidated Financial Results for the Quarter and Year ended 31st March, 2025

(₹ in Lakhs except per share data)

S. No.	Particulars	CONSOLIDATED				
		Quarter Ended			Year Ended	
		Mar 31 2025 (Audited)	Dec 31 2024 (Un-audited)	Mar 31 2024 (Audited)	Mar 31 2025 (Audited)	Mar 31 2024 (Audited)
1	**Income**					
	a) Revenue from operations	13,894.99	13,413.91	15,899.53	53,849.93	51,762.66
	b) Other operating income	151.45	190.62	172.24	751.80	1,063.07
	Total revenue from operations	**14,046.45**	**13,604.53**	**16071.77**	**54,601.74**	**52,825.73**
2	Other income (Refer Note No 4)	76.68	52.16	182.05	240.99	548.64
3	**Total income (1+2)**	**14,123.13**	**13,656.69**	**16,253.82**	**54,842.73**	**53,374.37**
4	**Expenses**					
	a) Cost of materials consumed	7,571.25	7,580.30	7,976.54	32,394.93	32,181.79
	b) Purchases of stock-in-trade	-	-	-	0.00	-
	c) Change in inventories of finished goods & work-in-progress	1,355.45	1,141.58	2,971.29	1,755.40	506.67
	d) Employee benefits expense	1,018.50	1,062.04	1,056.13	4,020.60	3,736.38
	e) Finance costs	868.25	879.50	1,131.63	3,758.15	4,195.25
	f) Depreciation and amortisation expense	643.83	658.98	704.65	2,618.79	2,819.64
	g) Other expenses:	-	-			
	- Power & Fuel	1,648.90	1,008.90	1,660.14	6,574.07	6,320.20
	- Other expenses (Refer Note 6)	5,136.60	3,226.78	2,552.40	12,251.00	9,127.11
	Total Expenses	**18,242.77**	**15,558.08**	**18,052.78**	**63,372.94**	**58,887.04**
5	**Profit/(Loss) before exceptional items and tax (3-4)**	**(4,119.64)**	**(1,901.39)**	**(1,798.96)**	**(8,530.22)**	**(5,512.67)**
6	Exceptional items (Refer Note 5)	-1,148.71			2,599.97	-
7	**Profit/(Loss) before tax (5 + 6)**	**(5,268.35)**	**(1,901.38)**	**(1,798.96)**	**(5,930.24)**	**(5,512.67)**
8	**Tax expense:**					
	- Current tax (Refer Note 7)	-585.66	10.25		-	-
	- Deferred tax charge/(credit)	-2,265.87	-550.71	(894.05)	-2,904.36	(1,933.36)
	- Tax adjustment of earlier years	-			-	-
	- Minimum Alternate Tax (Credit) Entitlement	323.67	-3.14		0.00	-
9	**Net Profit/(Loss) for the period/year (7 - 8)**	**(2,740.50)**	**(1,357.78)**	**(904.91)**	**(3,025.89)**	**(3,579.31)**
10	**Other Comprehensive Income (OCI)**					
	i) a) items that will not be reclassified to profit or los	11.37	4.35	13.87	24.43	17.41
	b) Income tax relating to items that will not be reclassified to profit or loss	-3.43	-1.23	-3.29	-7.13	(4.93)
	ii) a) items that will be reclassified to profit or loss	-	-		-	-
	b) Income tax relating to items that will be reclassified to profit or loss	-	-		-	-
11	**Total Comprehensive Income for the period/year (9 + 10)**	**(2,732.55)**	**(1,354.65)**	**(894.32)**	**(3,008.59)**	**(3,566.83)**
	Profit attributable to:					
	Owners of the Company	-2,805.26	-731.54	(542.02)	(1,843.01)	(2,215.35)
	Non-controlling interests	64.75	-626.24	-362.89	(1,182.87)	(1,363.96)
	Other Comprehensive income attributable to:					
	Owners of the Company	42.09	-41.40	7.21	10.54	7.72
	Non-controlling interests	-34.14	44.52	3.37	6.76	4.76
	Total Comprehensive income attributable to:					
	Owners of the Company	-2,763.17	-772.94	(534.82)	(1,832.47)	(2,207.63)
	Non-controlling interests	30.61	-581.72	(359.53)	(1,176.11)	(1,359.21)
12	Paid-up Equity share capital (Face value of Rs 10 each)	**144.29**	**144.29**	**144.29**	**144.29**	**144.29**
13	Other Equity				**33,605.76**	**35,438.23**
14	Earnings per share of Rs 10 each - Not annualised (in Rs.)					
	(a) Basic (Rs)	**-194.42**	**-50.70**	**-37.56**	**-127.73**	**-153.53**
	(b) Diluted (Rs)	**-194.42**	**-50.70**	**-37.56**	**-127.73**	**-153.53**

K.N. GUTGUTIA & CO. NEW DELHI CHARTERED ACCOUNTANTS

HINDUSTHAN URBAN INFRASTRUCTURE LTD. NEW DELHI

Notes :

1 These financial results have been prepared in accordance with Indian Accounting Standards (IND-AS-34) as per Interim Financial Reporting notified under the Companies (Indian Accounting Standards) Rules 2015 as amended from time to time.

2 The above audited consolidated financial results for the quarter and year ended March 31,2025 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 28th May , 2025. The Review Report of the Statutory Auditors is being filed with the Bombay Stock Exchange

3 Pursuant to Ind AS 108, "Operating Segments" are presented based on the regular review by the Company's Chief Operating Decision Maker to assess the performance of each segment and to make decisions about the allocation of the resources. The accounting principles followed in the preparation of the financials results are consistently applied to record revenue and expenditure in individual segments.

4 Details of Other Income : **(₹ in Lakhs)**

	Other Income includes the following :	CONSOLIDATED				
		Quarter Ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
i)	Interest Income	56.59	26.00	30.15	132.57	104.03
ii)	Liabilities Written Back	13.37	-	74.83	13.37	171.95
iii)	Forex Gain/(Loss)	21.35	(9.57)	25.27	70.60	125.55
iv)	Profit/(Loss) on Sale of PPE	(17.59)	34.91	11.41	17.32	68.05
v)	Subsidy Income	-	-	-	-	-
vi)	Claim received	2.96	0.83	0.35	6.28	1.59
vii)	Miscellaneous Income	-	(0.00)	40.03	0.86	77.46
	Total :	**76.68**	**52.16**	**182.04**	**240.99**	**548.64**

5 **Exceptional Items - Gain of Rs. 2,599.97 Lacs -**

a **Profit on Sale of Property, Plant & Equipments and Inventory of Khurda Plant (Conductor Unit)**
Company relised a Profit of Rs. 3.748.68 Lacs from sale of its assets of Electrical Conductors unit at Khurda location, which is considered as an exceptional Items.

On 18th July 2024, the company has sold its assets of Electrical Conductors unit at Khurda location with Land admeasuring 45.785 Acres & Building at Rs. 3,041.69 Lacs, Plant & Machinery at Rs. 4,139.58 Lacs and other assets including Furniture & Fixture, Office Equipments at Rs. 34.73 Lacs. Company also sold miscellaneous Stores & Spares at Rs. 10.00 Lacs The total sales consideration of the transaction arrived at Rs. 7,226 Lacs.

The aforesaid transactions are completed post completion of Condition Precedents and certain other actionable as identified in the said agreements.

b **Loss on Sale of Coal Fire Gas Plant (Property, Plant & Equipments) of Insulator Unit**
Company recognised Loss of Rs. 1,148.73 Lacs in respect of Coal Gasfire Plant (Property, Plant & Equipments) of Insulator Unit, as the same is not in use and agreed to be sold, hence same is considered as an exceptional Items.

6 **Other Expenses includes bad debts written off of Rs. 2,206.41 Lacs**
Company has written off as bad debts amounting to Rs. 2,206.41 Lacs which were outstanding over a long period, as the same are considered time barred and not recoverable

7 **Current Tax**
Company recognised Current tax in 1st & 2nd Quarter of Rs. 585.66 Lacs on Capital gain incurred on Sale of Property, Plant & Equipments of Khurda Plant (Conductor Unit).

In 4th Quarter Current Tax of Rs. 585.66 Lacs is reversed as Company has set off Capital gain against businees losses and Current Tax liability arrived at Rs. "Nil".

8 The figures for the quarter ened 31st March 2025 are the balancing figures between audited figures in respect of full financial year and unaudited year to date figures upto third quarter of that financial year.

K.N. GUTGUTIA & CO. NEW DELHI CHARTERED ACCOUNTANTS

HINDUSTHAN URBAN INFRASTRUCTURE LTD. NEW DELHI

9 The figures of the corresponding periods have been regrouped/reclassified, wherever necessary to conform to current period classification/presentation.

HINDUSTHAN URBAN INFRASTRUCTURE LTD. DELHI

Place : New Delhi
Date : 28.05.2025

(DEEPAK KEJRIWAL)
MANAGING DIRECTOR
DIN: 07442554

K.N. GUTGUTIA & CO. NEW DELHI CHARTERED ACCOUNTANTS

HINDUSTHAN URBAN INFRASTRUCTURE LIMITED

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2025

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
CASH FLOW FROM OPERATING ACTIVITIES		
Profit /(Loss) Before Tax	-5930.24	-5512.67
Adjustments for :		
Depreciation & amortisation expense	2,618.79	2,819.64
Unrealised Foreign Exchange Fluctuation Loss/(Gain)	(10.96)	(42.51)
Finance Cost	3,758.15	4,650.35
Liability/Sundry Balance Written back	(13.36)	(171.95)
Re-measurement of defined benefit plans transferred to OCI	24.43	17.41
Rental Income	(721.84)	(893.87)
Interest Income	(131.64)	(559.13)
Profit on Sale of Property, Plant & Equipment	(17.32)	(68.05)
Profit on Sale of Assets held for Sale	(2,599.97)	
Operating Profit Before Working Capital Changes	**(3,023.96)**	**239.21**
Adjustments for:		
(Increase)/Decrease in Trade Receivables	3,121.04	(598.75)
(Increase)/Decrease in Loans and Other Assets	(585.65)	(1,447.51)
(Increase)/Decrease in Inventories	1,150.31	439.89
Increase/(Decrease) in Trade Payable, Provisions & Other liabilities	(2,023.13)	1,845.66
Cash Generated from Operations	**(1,361.39)**	**478.50**
Direct Tax Paid (net of refund)	18.69	28
Rates & taxes (Wealth Tax Paid)	0.00	0
Net Cash Inflow /(Outflow) from Operating Activities	**-1380.07**	**450.08**
CASH FLOW FROM INVESTING ACTIVITIES		
Acquisition / Purchase of PPE & Other Intangible Assets	(49.10)	(521.08)
Sale Proceeds of Property, Plant & Equipment (PPE)	1,302.79	80.66
Purchase of Investment Property	-	(347.88)
Sale Proceeds on Sale of Assets held for Sale	6,147.19	
Interest Income Received	131.64	559.13
(Investment)/Redemption in Term Deposit with bank as margin money (including unclaimed divid	(206.50)	150.87
Rental Income	721.84	893.87
(Loan given)/Repayment received and Interest accrued there on	(413.50)	
Net Cash Inflow /(Outflow) from Investing Activities	**7634.36**	**815.58**
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds From / (Repayment) of Short Term Borrowings (net)	(4,289.24)	(1,503.50)
Loan taken from /(repaid to) Related parties	4,867.46	7,556.00
Proceeds From Long Term Borrowings	(3,018.51)	(2,865.87)
Payment of Short term Borrowings		191.37
Finance Cost Paid	(3,758.11)	(4,650.35)
Net Cash Inflow /(Outflow) from Financing Activities	**-6198.40**	**(1,272.35)**
Net Increase/ (Decrease) in cash & cash equivalents	**55.89**	**(6.70)**
Cash & cash equivalents at Beginning of the Year	851.88	858.58
Cash & cash equivalents at End of the Year	**907.76**	**851.88**
Components of cash & cash equivalents:		
- Balance with Banks : On current accounts	82.71	21.55
- Cash on hand	19.89	0.63
- Term Deposits with Banks (with maturity of less than 3 months)	805.16	829.70
	907.76	**851.88**

1) The above cash flow has been prepared under the "Indirect Method" as set out in Ind AS-7 : Statement of Cash Flows
2) Acquisition/Purchase of Property, Plant & Equipment includes movement of capital work in progress, Intangible assets under development and capital advances & capital payable, paid during the year.

K.N. GUTGUTIA & CO. CHARTERED ACCOUNTANTS NEW DELHI

HINDUSTHAN URBAN INFRASTRUCTURE LTD. NEW DELHI

STANDALONE & CONSOLIDATED SEGMENT INFORMATION

(Under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

(₹ in Lakhs)

S. No.	Particulars	STANDALONE					CONSOLIDATED				
		Quarter Ended			Year Ended		Quarter Ended			Year Ended	
		Mar 31 2025 (Audited)	Dec 31 2024 (Un-Audited)	Mar 31 2024 (Audited)	Mar 31 2025 (Audited)	Mar 31 2024 (Audited)	Mar 31 2025 (Audited)	Dec 31 2024 (Un-Audited)	Mar 31 2024 (Audited)	Mar 31 2025 (Audited)	Mar 31 2024 (Audited)
1	**Segment Revenue**										
	a) Electrical Conductors	4.76	-15.01	229.07	76.41	1,273.23	4.76	-15.01	229.07	76.41	1,273.23
	b) High Tension Insulators	8,236.97	6,622.72	6,998.64	26,460.78	21,184.75	8,236.97	6,622.72	6,998.64	26,460.78	21,184.75
	c) Real Estate	204.99	191.27	190.93	741.92	893.87	204.99	191.27	190.93	741.92	893.87
	d) Speciality Chemicals	-	-		-	-	5,627.30	6,813.61	8,660.49	27,375.93	29,507.77
	e) Others *	-	-	-	-	-	-	-	-	-	-
	Total	**8,446.72**	**6,798.97**	**7,418.64**	**27,279.11**	**23,351.85**	**14,074.02**	**13,612.58**	**16,079.13**	**54,655.04**	**52,859.62**
	Less : Inter segment revenue	-	-	-	-	33.89	27.58	8.05	-	53.30	33.89
	Total revenue from operations	**8,446.72**	**6,798.97**	**7,418.64**	**27,279.11**	**23,317.96**	**14,046.44**	**13,604.53**	**16,079.13**	**54,601.74**	**52,825.73**
2	**Segment results (Profit(+)/(Loss)(-) before tax and interest from each segment)**										
	a) Electrical Conductors	869.16	-2.07	-62.57	698.02	96.62	869.17	228.28	-62.57	698.02	96.62
	b) High Tension Insulators	-3,410.56	-257.78	-191.47	-3,415.15	322.23	-3,410.57	-254.52	-191.47	-3,411.90	322.23
	c) Real-Estate	38.57	154.97	-68.60	442.88	515.23	31.08	132.50	-68.60	412.92	515.23
	d) Speciality Chemicals	0.00	-	-	-	-	-741.09	-1,128.13	-465.66	-2,471.11	-1,796.40
	e) Others *	113.29	346.16	-	459.44	-	-	-	-	-	-
	Total	**-2,389.54**	**241.28**	**-322.64**	**(1,814.802)**	**934.080**	**-3,251.41**	**-1,021.87**	**-788.30**	**-4,772.06**	**-862.32**
	i) Finance Costs (Net)	-250.45	-242.68	-904.56	-1,253.74	-1,982.10	-868.25	-879.50	-1,139.98	-3,758.15	-4,195.25
	ii) Exceptional items	-1,148.71	-	-	2,599.97	-	-1,148.71	-	-	2,599.97	-
	iii) Unallocable Corporate Expenditure	-	-	-	-	-	-	-	-	-	-455.09
	Total Profit/(Loss) before tax	**-3,788.70**	**-1.40**	**-1,227.20**	**-468.56**	**-1,048.02**	**-5,268.36**	**-1,901.38**	**-1,928.28**	**-5,930.24**	**-5,512.66**
3	**Segment assets**										
	a) Electrical Conductors	891.87	1,955.55	11,905.59	891.87	11,905.59	891.87	1,867.31	11,905.59	891.87	11,905.59
	b) High Tension Insulators	25,655.27	28,905.70	28,567.40	25,655.27	28,567.40	25,655.27	28,905.70	28,567.40	25,655.27	28,567.40
	c) Real-Estate	22,026.62	22,043.67	22,095.80	22,026.62	22,095.80	22,026.62	22,043.67	22,095.80	22,026.62	22,095.80
	d) Speciality Chemicals	-	-	-	-	-	29,963.50	31,827.95	26,943.75	29,963.50	26,943.75
	e) Others *	16,058.66	15,425.51	8,807.19	16,058.66	8,807.19	565.81	0.00	347.88	565.81	347.88
	Total segment assets	**64,632.42**	**68,330.43**	**71,375.98**	**64,632.42**	**71,375.98**	**79,103.07**	**84,644.63**	**89,860.42**	**79,103.07**	**89,860.42**
	Add: Un-allocable corporate assets	278.22	0.00	264.35	278.22	264.35	293.76	0.00	275.07	293.76	275.07
	Total assets in the Company	**64,910.64**	**68,330.43**	**71,640.33**	**64,910.64**	**71,640.33**	**79,396.83**	**84,644.63**	**90,135.49**	**79,396.84**	**90,135.49**
4	**Segment liabilities**										
	a) Electrical Conductors	7,789.09	4,390.13	11,455.34	7,789.09	11,455.34	7,789.08	4,390.13	11,455.34	7,789.08	11,455.34
	b) High Tension Insulators	8,818.06	12,226.65	11,437.29	8,818.06	11,437.29	8,818.06	12,226.65	11,437.29	8,818.06	11,437.29
	c) Real-Estate	242.98	242.98	227.30	242.98	227.30	242.98	242.98	227.30	242.98	227.30
	d) Speciality Chemicals	-	-	-	-	-	23,794.36	25,696.14	22,724.70	23,794.36	22,724.70
	e) Others *	-	-	-	-	-	-	-	-	-	-
	Total segment liabilities	**16,850.13**	**16,859.76**	**23,119.93**	**16,850.13**	**23,119.93**	**40,644.48**	**42,555.90**	**45,844.63**	**40,644.48**	**45,844.63**
	Add: Un-allocable corporate liabilities	4,997.35	5,601.19	5,282.90	4,997.35	5,282.90	4,997.35	5,601.19	5,282.90	4,997.35	5,282.90
	Total liabilities in the Company	**21,847.48**	**22,460.94**	**28,402.83**	**21,847.48**	**28,402.83**	**45,641.83**	**48,157.09**	**51,127.53**	**45,641.83**	**51,127.53**

Notes to Segment Information :

* "Others" includes Non-current investments & Loans & Interst Accrues on Loans in Standalone results

K.N. GUTGUTIA & CO. NEW DELHI CHARTERED ACCOUNTANTS

HINDUSTHAN URBAN INFRASTRUCTURE LTD. NEW DELHI

HINDUSTHAN URBAN INFRASTRUCTURE LIMITED
STATEMENT OF AUDITED ASSETS AND LIABILITIES

(₹ in Lakhs)

S. No.	Particulars	STANDALONE		CONSOLIDATED	
		As at 31st March 2025 (Audited)	As at 31st March 2024 (Audited)	As at 31st March 2025 (Audited)	As at 31st March 2024 (Audited)
A	**ASSETS**				
(1)	**Non-current assets**				
	Property, plant and equipment	8,484.08	10,543.50	26,828.47	30,236.46
	Capital work-in-progress	56.34	113.46	56.34	243.85
	Investment Properties	22,026.62	22,095.80	22,026.62	22,095.80
	Other Intangible assets	10.43	12.53	745.47	935.97
	Intangible assets under devlopment	-	-	-	-
	Financial assets:				
	Investments	8,807.19	8,807.19	377.88	377.88
	Loans	4,375.66	4,375.66	-	-
	Other financial assets	2,875.80	2,415.06	217.93	170.69
	Other non-current assets	1,047.66	1,117.94	1,301.05	1,491.56
	Total non-current assets	**47,683.78**	**49,481.15**	**51,553.77**	**55,552.21**
(2)	**Current assets**				
	Inventories	8,921.76	10,664.83	13,200.09	14,350.40
	Financial assets:				
	Trade receivables	5,482.37	6,109.39	10,055.96	12,932.34
	Cash and cash equivalents	307.88	134.63	907.76	851.87
	Other bank balances	259.15	117.21	314.95	155.68
	Loans	-	-	-	-
	Other financial assets	48.55	51.76	526.43	332.83
	Current tax assets (net)	278.22	264.35	293.76	275.07
	Other current assets	1,928.93	1,269.79	2,544.12	2,137.88
	Total current assets	**17,226.86**	**18,611.96**	**27,843.07**	**31,036.07**
(3)	**Assets held for sale and discontinued operations**	-	**3,547.22**	-	**3,547.22**
	Total assets	**64,910.64**	**71,640.33**	**79,396.84**	**90,135.49**
B	**EQUITY AND LIABILITIES**				
(1)	**Equity**				
	Equity share capital	144.29	144.29	144.29	144.29
	Other equity	42,918.87	43,093.20	33,605.76	35,438.23
	Non-controlling interests	-	-	4.95	1,181.07
	Total equity	**43,063.16**	**43,237.49**	**33,755.00**	**36,763.59**
(2)	**Liabilities**				
	Non-current liabilities				
	Financial liabilities				
	Borrowings	3,536.57	4,162.94	23,069.87	21,220.91
	Other financial liabilities	347.88	454.28	347.88	454.28
	Provisions	356.22	416.02	455.98	501.51
	Deferred tax liabilities (net)	4,997.35	5,282.90	-1,749.18	1,148.05
	Other non-current liabilities	57.87	69.14	57.87	69.14
	Total non-current liabilities	**9,295.89**	**10,385.29**	**22,182.42**	**23,393.88**
	Current liabilities				
	Financial liabilities				
	Borrowings	6,035.44	11,414.18	10,675.89	14,965.13
	Lease Liabilities	-	-	-	-
	Trade payables				
	total outstanding dues of micro,small & medium enterpris	617.99	400.77	813.69	824.47
	total outstanding dues other than micro,small & medium	3,509.03	3,541.60	8,318.47	10,436.14
	Other financial liabilities	1,005.78	899.30	2,064.28	1,277.70
	Other current liabilities	1,015.48	1,470.32	1,208.48	2,166.50
	Provisions	367.87	291.37	378.60	308.10
	Current tax liabilities (net)	-	-	0.01	-
	Total current liabilities	**12,551.59**	**18,017.54**	**23,459.42**	**29,978.04**
	Total equity and liabilities	**64,910.64**	**71,640.32**	**79,396.83**	**90,135.50**

K.N. GUTGUTIA & CO. NEW DELHI CHARTERED ACCOUNTANTS

HINDUSTHAN URBAN INFRASTRUCTURE LTD. NEW DELHI

Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 with respect to Audit Report with unmodified opinion.

I, Shailendra Jhalani, Chief Financial Officer of Hindusthan Urban Infrastructure Limited (CIN: L31300DL1959PLC003141) having its Registered Office at 7th Floor, Kanchenjunga Building, 18, Barakhamba Road, New Delhi — 110001 hereby declare that the Statutory Auditors of the Company, M/s. K.N Gutgutia & Co., Chartered Accountants (Firm Registration No.. 304153E) have issued an Audit Report with unmodified opinion on the Annual Audited Financial Results of the Company (Standalone & Consolidated) for the year ended 31st March, 2025.

For Hindusthan Urban Infrastructure Limited

(Shailendra Jhalani)
Chief Financial Officer