

Regd.Office & Plant. Plot No. C-12, M.I.D.C. Area, Ambad, Nashik-422 010. Maharashtra, INDIA.

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 CIN
 : L29300MH1982PLC028498

Date: 26th May, 2023

# Hindustan Hardy Limited

(Formerly known as Hindustan Hardy Spicer Limited )

To The General Manager DCS - CRD BSE LIMITED Phiroze Jeejeebhoy Towers Dalal Street Mumbai 400 001

Dear Sir,

# Scrip code: 505893 Sub.: Outcome of Board meeting and Submission of Audited Financial Results for the quarter and year ended 31.03.2023

The Board of directors at the meeting held today at 04.15 P.M (start time) and concluded at 04.47 P.M (conclusion time), approved the following:

- 1) Audited Financial Statements for the year ended 31.03.2023 and
- 2) Audited Financial Results for the quarter and year ended 31.03.2023 and

recommended a dividend of Rs. 2.20/- per share (22%) on the Equity shares of the Company of Rs. 10/- each for the Financial year ended March 31, 2023.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, enclosed please find Audited Financial Results for the quarter and year ended 31.03.2023 duly approved by the Board of Directors along with report of the Auditors along and the declaration for unmodified opinion for your records.

Thanking you.

Yours faithfully, For HINDUSTAN HARDY LIMITED



Digitally signed by DEVAKI SARAN Date: 2023.05.26 17:26:39 +05'30'

Devaki Saran Executive Director & CFO Din:06504653

Encl.: As above



#### HINDUSTAN HARDY LIMITED

### Regd. Office : Plot No. C-12, MIDC. Area, Ambad, Nashik - 422 010. Web Site - www.hhardys.com, Email ID- info@hhardys.com, CIN- L29300MH1982PLC028498

Contact -Tel.-0253-2382118, TeleFax- 91-0253-2382528 Statement of Financial Results For the Quarter and Year ended -31-03-2023

ART 1	Charlen of Charles	iai Results For the Q			Rs. In	Lakhs except EPS
	— — —	Quarter Ended			Year Ended	
Sr. No.	Particulars	31-Mar-23	31-Dec-22	31-Mar-22	31-Mar-23	31-Mar-22
		(Audited)	(Unaudited)	( Audited )	(Audited)	(Audited)
1	Income from operation :					
	(a) Revenue from Operations.	1750.37	1713.83	1476.59	6309.11	6258.26
	(b) Other Income	13.07	32.33	2.94	58.94	14.77
	Total Income	1763.44	1746.16	1479.53	6368.05	6273.03
2	Expenses :					
	(a) Cost of Materials consumed (Incl.Purchase of Stock in Trade)	931.9 <mark>6</mark>	822.54	734.22	3453.51	3305.23
	(b) Changes in inventories of finished goods, work-in- progress and stock- in -trade	<b>(12.49)</b>	79.36	72.89	(62.58)	61.98
	(c) Employee benefits expenses.	262.07	273.63	282.63	1,072.93	1,148.67
	(d) Finance costs	9.81	11.20	6.75	41.39	31.61
	(e) Depreciation and amortisation expenses	23.38	22.62	20.06	90.27	70.41
	(f) Other expenses	336.51	322.84	289.04	1247.30	1152.81
	Total Expenses	1551.24	1532.19	1405.59	5842.82	5770.71
3	Profit before Tax (1-2) >	212.20	213.97	73.94	525.23	502.32
4	Tax expenses :					
	(a) Current tax.	58.19	49.23	28.82	134.69	148.72
	(b) Deferred Tax	(1.82)	8.53	(8.18)	11.70	(14.6)
	(c) Provision for Tax relating to prior years	-	-	-	(4.86)	-
	Total Tax expense	56.37	57.76	20.64	141.53	134.11
5	Net Profit after Tax (3-4) *	155.83	156.21	53.30	383.70	368.21
6	Other Comprehensive Income:( Items that will not be					
	reclassified to Profit or Loss): (a) Items that will not be reclassified to P&L.	(28.55)	3.06	8,66	5.21	9.07
	(b) Income Tax relating to items that will not be	7.19				(2.28
	reclassified to Profit \Loss.		(0.77)	(2.18)	(1.31)	
	Total Other Comprehensive Income/(Loss)	(21.36)	2.29	6.48	3.90	6.79
7	Profit for the period (5+6)	134.47	158.50	59.78	387.60	375.00
	Paid-up equity shares capital (Face Value Rs. 10					
8	each)	149.85	149.85	149.85	149.85	149.85
9	Other Equity	-	-	-	1703.80	1346.17
10	Earnings per share of Rs.10 each [for the period ]					
	(a) Basic *	10.40	10.42	3.56	25.61	24.5
	(b) Diluted	10.40	10.42	3.56	25.61	24.57

Notes :

These financial results have been prepared in accordance with the recognition & measurement principles under Ind-AS as prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.

The above financial results were reviewed by the Audit Committee and then approved by the Board of Directors of the Company at their meeting held on 26 May, 2023 2 through video conferencing.

The Company is exclusively engaged in the business of designing and manufacturing of Propeller Shafts and other accessories required for automotive, industrial, 3 agricultural and other applications which in the context of Indian Accounting Standard (Ind.AS-108) on "Operating Segments", is considered as a single operating segment.

The figures of the last quarters are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the third 4 quarter of the respective financial years which have been subjected to limited review by the auditors.

5 The figures of the previous year have been regrouped / rearranged wherever considered necessary.

The Board has recommended a dividend of Rs.2.20/- per equity share ( face value of Rs. 10 per share ) subject to the approval of shareholders of the company at the 6 forthcoming Annual General Meeting.

By order of the Board For Hindustan Hardy Limited DEVAKI SARAN Digitallysigned by DEVAKI SARAN Date: 2022.05.26 1727:26 +05:30 OAGA & CHAT STA Ms. Devaki Saran Place : Nashik **Executive Director & CFO** Date : May 26, 2023 DIN-06504653 NASHIK PED ACCOUNT 26 MAY 2023

# HINDUSTAN HARDY LIMITED

Assetts:         Audited         Audited         Audited           1         Mancarcent assets:         6.0 Property, Pant and Equipment         6.75.36         654           (a) Property, Pant and Equipment         6.75.36         654         1.7           (b) Document Property         -         -         -           (c) Other Intangible assets         -         -         -           (d) Right of two assets         4.85         4         -           (d) Defrend intastes         19.29         12         -           (i) Other ono-carrent assets         33.81         19         -           (i) Other ono-carrent assets         33.81         19         -           (i) Other ono-carrent assets         33.81         19         -           (i) Other ono-carrent assets         305.48         789.         -           (i) Other ono-carrent assets         -         -         -         - <tr< th=""><th><u>RT 11</u></th><th>Standalone Statement of Assets and Liabilities : Particulars</th><th>As at Current Year ended on 31/03/2023</th><th>Rs. In Lakhs As at Previous year ended on 31/03/2022</th></tr<>	<u>RT 11</u>	Standalone Statement of Assets and Liabilities : Particulars	As at Current Year ended on 31/03/2023	Rs. In Lakhs As at Previous year ended on 31/03/2022
1         Non-current assets: (a) Property, Plant and Equipment (b) Capital work-in-progress (c) Incentified assets (c) Incentified assets (c) Incentified assets (c) Incentified assets (c) Capital work-in-progress (c) Incentified assets (c) Capital work-in-progress (c) Incentified assets (c) Incentified assets (c) Incentified assets (c) Trade receivables (c) Trade receivables (c) Capital work-in-progress (c) Capital work-in-progress (c) Capital work-progress (c) Capital				Audited
1         Non-current assets: (a) Poperty, Pint and Equipment (b) Capital work-in-progress (c) Intersitient Property         675.36 (15.58         654 (15.58           (c) Capital work-in-progress (c) Intersitient Property         -         -           (c) Other leangible assets (c) Intersitient Property         -         -           (c) Other leangible assets (c) Intersitient S         4.34         99 (c) Biological Assets ofter than bearer plants (c) Right of twe assets (d) Right of twe assets (d) Right of twe assets (d) Pinancial Assets         4.85         4           (d) The ancient Assets         19.29         12 (c) Investments         -         -           (i) Westments         19.29         12 (c) Other non-current assets         13.47         48 (c) Other non-current assets         13.47           (i) Other non-current assets         13.47         48 (c) Other non-current assets         1.950.12         1,909 (c) Total Assets         -           (i) Investments         -         -         -         -         -           (i) Investments         1,950.12         1,909 (c) Corrent Tax Assets (Net)         0.75 (c) Other Current assets         226.11         153 (c) Other Current assets         149.22         36 (d) Other Current assets         149.85 (d) 0.92         1496 (d) Other Current assets         149.85 (d) 0.92         1496 (d) Other Current assets         -         - <t< td=""><td></td><td>ASSETS :</td><td></td><td></td></t<>		ASSETS :		
100 Capital vork-in-progress         15.58         17           (c) Capital vork-in-progress         15.58         17           (c) Candwill         -         -           (c) Other Intangible assets         4.34         9           (c) Dialogical Assets ofter than bearer plants         4.85         4           (d) Right of two savets.         4.85         4           (d) Right of two savets.         19.29         12           (i) Other financial Assets         13.81         19           (i) Other financial assets         33.81         19           (i) Other financial assets         33.77         48           (g) Other non-current assets         33.77         48           (g) Other non-current assets         19.50.12         1,909           (i) Trade receivables         -         -           (i) Investments         -         -           (ii) Bank balances ofter than(ii) above         6.22         2           (i) Other current assets         2805.48         3634.68           (iii) Bank balances ofter than(iii) above         -         -           (i) Other current assets         2829.20         2578           Total Assets         2833.65         1499.61           (i) Othe	-			
1         Control through the sects         4.34         9           (c) Intangible asets         4.34         9           (c) Right of the asets         4.35         4           (d) Right of the asets         3.81         19           (e) Defered tax assets         3.8.1         19           (f) Other funncial assets         3.8.77         48           (g) Other non-current assets         13.48         22           Total Non-Current Assets         805.48         789.           (g) Other ano-current assets         1.950.12         1,909           (i) Canda mad cash equivalents         6.05.08         476           (i) Wreatments         -         -         -           (i) Other durrent assets         1.950.12         1,909           (ii) Canda mad cash equivalents         6.22         2           (i) Other current assets         26.21         1.53           (iii) Bank balances other than(ii) above         6.22         2           (i) Other current assets         26.22.0         25578.           <		(a) Property, Plant and Equipment	675.36	654.38
(d) Goodwill         -           (e) Other Intangible asets         -           (e) Dinagible asets         4.34           (d) Right of two asets         4.85           (d) Right of two asets         4.85           (d) Right of two asets         4.85           (d) Right of two asets         19.29           (i) Interstancits         -           (i) Other financial asets         19.29           (i) Other financial asets         38.77           (i) Other non-current asets         13.48           (i) Other non-current asets         13.48           (j) Investments         -           (i) Investments         -           (i) Investments         -           (ii) Bank balances ofter funal(ii) above         6.222           (iii) Bank balances ofter funal(ii) above         6.222           (iv) Other s (Interest receivable)         -           (i) Other funancial Asets         3634.68           Tetal Asets         3634.68         3368.           Tetal Asets         149.85         1490.           (ii) Other funancial liabilities         -         -           (iii) Other funancial liabilities         -         -           (iii) Other funancial liabilities         - <td></td> <td>(b) Capital work-in-progress</td> <td>15.58</td> <td>17.95</td>		(b) Capital work-in-progress	15.58	17.95
(d) Goodwill         -           (e) Other Immigble assets         -           (e) Diangible assets         4.34           (d) Right of two assets         4.85           (d) Right of two assets         19.29           (i) Investments         19.29           (i) Other inno-current assets         13.47           (i) Other inno-current assets         38.77           (i) Deferred tax asset         33.77           (i) Other non-current assets         38.77           (ii) Investments         -           (i) Investments         -           (iii) Band balances ofter flam(ii) above         6.222           (iv) Other unrent assets         1,950.12           (i) Investments         -           (iv) Other unrent assets         1,950.12           (i) Other function basets         0.75           (i) Other unrent assets         2829.20           (iv) Other unrent assets         3634.68         3368.           149.85         1499.5           (ii) Other function         -         -           (iii) Other function		(c) Investment Property		(a)
(c) Other Intangible assets         4.34         9           (c) Biological Assets         4.34         9           (d) Right of use assets         4.85         4           (d) Right of use assets         4.85         4           (d) Right of use assets         19.29         12           (i) Dure statistics         19.29         12           (ii) Other financial assets         33.81         19           (i) Deferred tax asset         38.77         48           (g) Other mon-current assets         13.48         22           Total Non-Current Assets         805.48         789           (i) Investments         -         -         -           (i) Investments         -         -         -           (ii) Cash and cash equivalents         -         -         -           (i) Tade receivables         -         -         -           (i) Other current assets         226.11         153         -           (ii) Other Current Assets         2805.48         7892         -           (iii) Other Current Assets         2829.20         2578         -           Total Current Assets         3634.68         33688         -           (i) Other Equity				-
i         (c) Intangible assets         4,34         9           (c) Biological Assets other than bearer plants         -         -         -           (d) Right of the assets         4,85         4           (d) Financial Assets         -         -         -           (i) Investments         -         -         -           (i) Other financial assets         33,81         19           (i) Other financial assets         33,81         19           (i) Other on-current assets         13,48         22           Total Non-Current Assets         805,48         789           (ii) Diversitions         605,08         4766           (b) Financial Assets         -         -           (i) Investments         1,950,12         1,909           (ii) Cash and cash equivalents         226,11         153           (iii) Bank thalances other than(ii) above         6,22         2           (i) Other Current Assets         2829,20         2578           Total Current Assets         3634,68         3368           Total Current Assets         3634,68         3368           I         Eatity         1703,80         1346           (i) Other finamicil labilititis         -			-	-
(d) Right of use assets         4.85         4           (d) Right of use assets         4.85         4           (d) Right of use assets         19.29         12           (i) Interatments			1.34	9.62
(d) Right of use assets         4.85         4           (d) Financial Assets         -         -           (i) Investments         19.29         12           (ii) Other financial assets         33.81         19           (c) Income tax assets (Net)         33.8.77         48           (j) Other financial assets         33.8.77         48           (j) Other non-current assets         13.48         22           Total Non-Current assets         13.48         789.           2         Current assets         605.08         4766           (i) Investments         -         -         -           (i) Trade receivables         1.950.12         1,909           (ii) Otas and cash equivalents         6.22         2           (i) Others (Interst receivable)         0.75         0           (c) Current Tax Assets (Net)         -         -           (i) Other current assets         2829.20         2578.           Total Assets         3634.68         3368.           1         Equity Share capital         149.85         1496.           (ii) Other Equity         1703.80         1346           (iii) Bank tablifties         -         -         -           <			4.54	9.02
(d) Financial Assets	I		-	1.02
(i) Investments         -           (i) Tude receivables         19,29           (ii) Other financial assets         33,81           (j) Other financial assets         33,877           (j) Other non-current assets         38,77           (j) Other non-current assets         38,77           (j) Other non-current assets         38,77           (j) Other non-current assets         13,48           (j) Investments         -           (a) Investments         -           (i) Trade receivables         1,950,122           (ii) Bank balances other finan(ii) above         -           (i) Others (Interest receivable)         0,755           (i) Other current assets         40,92           (i) Other current assets         2829,20           (j) Other current assets         2829,20           (j) Other current assets         3634.68           Total Current Assets (Net)         -           (a) Equity Share capital         149,85           (i) Other financial Liabilities         -           (a) Equity Share capital         149,85           (ii) Other financial Liabilities         -           (i) Other mancial liabilities         -           (i) Other non-current liabilities         -		(d) Right of use assets	4.85	4.93
i) Trade receivables         19.29         12           (ii) Other financial assets         33.81         19           (i) Deferred tax assets (Net)         -         -           (j) Deferred tax assets         33.77         48           (j) Other financial assets         33.77         48           (j) Other financial assets         33.77         48           (j) Deferred tax assets         305.48         789.           2         Current assets         605.08         476           (i) Investments         -         -         -           (i) Trade receivables         1,950.12         1,909           (ii) Cash and cash equivalents         226.11         153           (iii) Bank balances other than(ii) above         6.22         2           (i) Other current Assets         2829.20         2578.           Total Current Assets         3634.68         3368.           Total Assets         3634.68         3368.           FOUTTY AND LIABILITIES :         -         -           Iabilities         149.85         1499.           (i) Other Equity         1703.80         1346           (i) Other Functin (Tax Assets (Net)         -         -           (i) Other functi		(d) Financial Assets	-	
(ii) Other financial assets         33.81         19           (c) Income tax assets (Net)	- 1	(i) Investments		-
(c) Income tax assets (Net)         33.77         48           (g) Other non-current assets         33.77         48           (g) Other non-current Assets         33.77         48           (g) Other non-current Assets         30.74         805.48         789.           2         Current assets         605.08         476           (i) Investments         -         -         -         -           (i) Investments         -         -         -         -           (ii) Dack balances other than(ii) above         6.22         2         -         -           (ii) Dack balances other than(ii) above         0.75         0         -         -         -           (i) Other current Assets         2829.20         2578.         -         -         -           Total Current Assets         3634.68         3368.         -         -         -           (i) Other current Assets         3634.68         3368.         -		(i) Trade receivables	19.29	12.09
(c) Income tax assets (Net)         33.77         48           (g) Other non-current assets         33.77         48           (g) Other non-current Assets         33.77         48           (g) Other non-current Assets         30.74         805.48         789.           2         Current assets         605.08         476           (i) Investments         -         -         -         -           (i) Investments         -         -         -         -           (ii) Dack balances other than(ii) above         6.22         2         -         -           (ii) Dack balances other than(ii) above         0.75         0         -         -         -           (i) Other current Assets         2829.20         2578.         -         -         -           Total Current Assets         3634.68         3368.         -         -         -           (i) Other current Assets         3634.68         3368.         -		(ii) Other financial assets	33.81	19.10
(i) Deferred tax aset         38.77         48           (j) Other non-current asets         38.77         48           2         Total Non-Current Assets         805.48         789.           2         Current assets         605.08         476           (i) Investments         -         -         -           (i) Investments         1,950.12         1,909           (ii) Cash and cash equivalents         226.11         153           (iii) Bank balances other than(ii) above         6.22         2           (iv) Others (Interest receivable)         0.755         0           (iv) Other stasts         2829.20         2578.           Total Current Assets (Net)         -         -           (iv) Other stasts         3634.68         3368.           Total Assets         2829.20         2578.           Total Assets         3634.68         3368.           (iv) Other Equity         1703.80         1346           (iv) Other Equity         1703.80         1346           (iv) Other Equity         1703.80         1496.5           (iv) Other Equity         1703.80         1496.5           (iv) Other function liabilities (other than those stastefied in item (ivo lob to becrified)         -				-
Image: constraint of the second sec			20.77	48.93
Total Non-Current Assets         805.48         789.           2         Current assets <ul></ul>			and the second	and the second
2         Current assets         605.08         476           (a) Inventories         605.08         476           (b) Financial Assets         -         -           (i) Tade receivables         1,950.12         1,909           (ii) Cash and cash equivalents         226.11         1533           (iii) Bank balances other than(ii) above         6.22         2           (v) Others (Interest receivable)         0.755         0           (v) Others (Interest receivable)         0.755         0           (v) Others (Interest receivable)         0.755         0           (c) Other current Assets         2829.20         2578           Total Current Assets         3634.68         3368           EQUITY AND LLABILITIES:         Enviro         149.85           Equity Share capital         149.85         1499           (b) Other Equity         1703.80         1346           (a) Equity Share capital         149.85         1496           (ii) Other Financial Liabilities         1         1573.87           (i) Deprovisons         168.92         210           (iii) Other financial Liabilities (other than those specified)         -         -           (b) Deferred tax liabilities         -         - <td></td> <td></td> <td></td> <td>22.62</td>				22.62
(a) Inventorics         605.08         476           (b) Financial Asets         -         -           (i) Investments         1,950.12         1,909           (ii) Cash and cash equivalents         226,11         153           (iii) Bank balances other than(ii) above         6.22         2           (v) Others (Interest receivable)         0.75         0           (c) Current Tax Assets (Net)         -         -           (c) Other current assets         40.92         36           Total Assets         2829.20         25778.           Total Assets         3634.68         3368.           1         Equity         149.85         149           (a) Equity Share capital         149.85         1496.           (b) Other Equity         1703.80         1346           1         Equity         1703.80         1346           (a) Financial Liabilities         -         -         -           (b) Other Equity         1703.80         1496.         -           (ii) Trade payables         -         -         -         -           (iii) Other financial liabilities (other than those specified)         -         -         -           (i) Borrowings         168.92		Total Non-Current Assets	805.48	789.63
(b) Financial Assets         -           (i) Trade receivables         1,950.12         1,900           (ii) Cash and cash equivalents         0.226.11         153           (iii) Bank balances other than(ii) above         6.22         2           (iv) Others (Interest receivable)         0.755         0           (c) Other current assets         40.92         36           Total Current Assets (Net)         -         -           (e) Other current assets         2829.20         2578.           Total Assets         2829.20         2578.           Total Assets         3634.68         3368.           POUTTY AND LIABILITIES :         -         -           Enuity         1703.80         1346           (b) Other Equity         1703.80         1346           (i) Borrowings         168.92         210           (ii) Trade payables         -         -           (ii) Other financial liabilities (ofter than those specified)         -         -           (b) Deferred tax liabilities         -         -         -           (c) Other Non Current Liabilities         -         -         -           (i) Borrowings         215.40         435         -           (ii) Othe	2 9	Current assets		
(b) Financial Assets         -           (i) Trade receivables         1,950.12         1,900           (ii) Cash and cash equivalents         0.226.11         153           (iii) Bank balances other than(ii) above         6.22         2           (iv) Others (Interest receivable)         0.75         0           (c) Current Tax Assets (Net)         0.75         0           (c) Current Tax Assets         2829.20         2578.           Total Current Assets         2829.20         2578.           Total Assets         3634.68         3368.           POUTTY AND LIABILITIES :         -         -           Total Assets         3634.68         3368.           POUTTY AND LIABILITIES :         -         -           Total Assets         149.85         1499.           (b) Other Equity         1703.80         1346           (i) Borrowings         168.92         210           (ii) Trade payables         -         -           (iii) Other financial liabilities (ofter than those specified)         -         -           (b) Deferred tax liabilities         -         -         -           (c) Other Non Current Liabilities         -         -         -           (d) Other non-c	1	(a) Inventories	605.08	476.41
(i) Investments         -         1,950,12         1,909           (ii) Cash and cash equivalents         226,11         153           (iii) Bank balances other than(ii) above         6,22         2           (v) Others (Intrest receivable)         0,75         0           (c) Current Tax Assets (Net)         -         -           Total Current Assets         2829,20         2578           Total Current Assets         3634.68         3368           EQUITY AND LIABILITIES:         -         -           Equity         149,85         149           (a) Equity Share capital         149,85         1496           (a) Equity Share capital         149,85         1496           (b) Other Equity         1703,80         1346           (a) Financial Liabilities         -         -           (i) Borrowings         168,92         210           (ii) Other financial Liabilities (other than those specified)         -         -           (b) Deferred tax liabilities         -         -           (c) Other Non Current Liabilities         -         -           (d) Other non-current liabilities         -         -           (e) Other Non Current Liabilities         -         -	1	(b) Financial Assets	-	27
(i) Trade receivables         1,950.12         1,909           (ii) Cash and cash equivalents         226.11         153           (iii) Bank balances other than(ii) above         6.22         2           (v) Loans         0.75         0           (iv) Others (Interest receivable)         0.75         0           (c) Current Tax Assets (Net)         -         0           (c) Other current assets         40.92         36           Total Current Assets         28229.20         25778.           Total Assets         3634.68         3368.           EQUITY AND LIABILITIES:         149.85         149           (a) Equity Share capital         149.85         1499.           (b) Other Equity         1703.80         1346           2         Non-current liabilities         -         -           (i) Financial Liabilities         -         -         -           (ii) Other Financial Liabilities (other than those specified)         -         -         -           (i) Deferred tax liability         37.87         36         -         -           (c) Other Non Current Liabilities         -         -         -         -           (ii) Other Financial liabilifties (other than those specified in item (c) )				-
(ii) Cash and cash equivalents         226.11         153           (iii) Bank balances other than(ii) above         6.22         2           (iv) Others ( Interest receivable )         0.75         0           (c) Current Tax Assets (Net)         -         -           (c) Other current assets         40.92         36           Total Current Assets         2829.20         25778.           Total Assets         3634.68         3368.           EQUITY AND LIABILITIES :         -         -           I         Equity         1703.80         1346           (a) Equity Share capital         149.85         1496.           (b) Other Equity         1703.80         1346           (ii) Trade payables         -         -           (iii) Other financial Liabilities         -         -           (i) Deferred tax liabilities (other than those specified)         -         -           (b) Provisions         -         -         -           (i) Other financial Liabilities         -         -         -           (ii) Other financial Liabilities         -         -         -           (b) Provisions         -         -         -         -           (c) Other Non Current ( Tax Prown	- 1	1.6	1 050 12	1,909.33
(ii) Bank balances other than(ii) above         6.22         2           (iv) Others (Interest receivable)         0.75         0           (c) Current Tax Assets (Net)         -         -           (c) Other current assets         40.92         36           Total Current Assets         2829.20         2578.           Total Assets         2829.20         2578.           Total Assets         3634.68         3368.           EQUITY AND LIABILITIES :         -         -           (a) Equity Share capital         149.85         1499.           (b) Other Equity         1703.80         1346           (a) Equity Share capital         149.85         1496.           (b) Other Equity         1703.80         1346           (c) Other Sonowings         168.92         210           (ii) Trade payables         -         -           (iii) Cher Fonancial Liabilities (other than those specified)         -         -           (b) Deferred tax liabilities         -         -         -           (d) Other non-current Liabilities         206.79         246.         -           3         Current Liabilities         -         -         -           (a) Financial Liabilities         1049.90 <td></td> <td></td> <td></td> <td></td>				
(v) Loans         -           (iv) Others ( Interest receivable )         0.75         0           (c) Current Tax Assets (Net)         -         -           (c) Other current assets         2829.20         2578.3           Total Current Assets         3634.68         3368.8           Total Assets         3634.68         3368.8           20UTTY AND LIABILITIES :         -         -           EQUITY AND LIABILITIES :         -         -           (a) Equity Share capital         149.85         149           (b) Other Equity         1703.80         1346           (a) Financial Liabilities         -         -           (a) Financial Liabilities         -         -           (ii) Trade payables         -         -           (iii) Other financial liabilities         -         -           (b) Deferred tax liability         37.87         36           (d) Other non-current liabilities         -         -           (i) Other financial Liabilities         -         -           (b) Deferred tax liability         37.87         36           (d) Other non-current liabilities         -         -           (ii) Trade payables         1049.90         947 <tr< td=""><td>- 1</td><td></td><td></td><td>153.21</td></tr<>	- 1			153.21
(iv) Others (Interest receivable)         0.75         0           (c) Current Tax Assets (Net)         -         -         -           (c) Other current assets         40.92         36           Total Current Assets         2829.20         25778.           Total Current Assets         3634.68         3368.           EOUITY AND LIABILITIES :         3634.68         3368.           EOUITY AND LIABILITIES :         149.85         149           (b) Other Equity         1703.80         1346           (b) Other Equity         1703.80         1346           (a) Financial Liabilities         -         -           (i) Trade payables         -         -           (ii) Trade payables         -         -           (b) Deferred tax liabilities (other than those specified)         -         -           (b) Deferred tax liabilities         -         -         -           (d) Other non-current Liabilities         206.79         246.           3         Current Iabilities         -         -           (a) Financial Liabilities         -         -         -           (a) Other non-current Liabilities         1049.90         947           (iii) Trade payables         1049.90	- 1	(iii) Bank balances other than(ii) above	6.22	2.58
(c) Current Tax Assets (Net)       -         (e) Other current assets       40.92         Total Current Assets       2829.20         2578.       3634.68         Total Assets       3634.68         EQUITY AND LIABILITIES :       -         I       Equity         (a) Equity Share capital       149.85         (b) Other Equity       1703.80         1       Equity         (a) Financial Liabilities       -         (i) Borrowings       168.92         (ii) Other financial liabilities (other than those specified)       -         (b) Deferred tax liabilities       -         (c) Other Non-Current liabilities       -         (b) Deferred tax liabilities       -         (c) Other Non-Current Liabilities       -         (c) Other Non Current (Tax Provn Diff.)       -         Total Non Current Liabilities       -         (ii) Trade payables       -         (iii) Other financial liabilities (other than those specified in item (\$).0       -         (b) Deferred tax liabilities       -         (c) Other Non Current (Tax Provn Diff.)       -         Total Non Current (Tax Provn Diff.)       -         (ii) Trade payables       1049.90         (		(v) Loans	-	-
(c) Other current assets40.9236Total Current Assets2829.202578.Total Assets3634.683368.EQUITY AND LIABILITIES :1Equity(a) Equity Share capital149.85(b) Other Equity1703.8013461Eabilities1(a) Financial Liabilities1(ii) Other financial Liabilities-(iii) Other financial Liabilities-(iii) Other financial Liabilities-(iii) Other financial Liabilities-(iii) Other non-current liabilities-(iii) Other non-current liabilities-(b) Deferred tax liabilities-(c) Other Non Current. (Tax Provn Diff.)-(iii) Trade payables-(iii) Trade payables-(iii) Trade payables-(iii) Trade payables-(iii) Other non-current liabilities-(b) Deferred tax liabilities-(c) Other Non Current. (Tax Provn Diff.)-Total Borrowings215.40(iii) Trade payables1049.90(iii) Trade payables1049.90(iii) Other current liabilities (other than flose(b) Other current liabilities193.73(iii) Other current liabilities193.73(iii) Other current liabilities193.73(iii) Other current liabilities193.73(iii) Other financial Liabilities193.73(iii) Other current Liabilities11574.24(iii) Other current Liabilities11674.24 <td< td=""><td></td><td>(iv) Others ( Interest receivable )</td><td>0.75</td><td>0.75</td></td<>		(iv) Others ( Interest receivable )	0.75	0.75
(c) Other current assets40.9236Total Current Assets2829.202578.Total Assets3634.683368.EQUITY AND LIABILITIES :1Equity(a) Equity Share capital149.85(b) Other Equity1703.8013461Eabilities1(a) Financial Liabilities1(ii) Other financial Liabilities-(iii) Other financial Liabilities-(iii) Other financial Liabilities-(iii) Other financial Liabilities-(iii) Other non-current liabilities-(iii) Other non-current liabilities-(b) Deferred tax liabilities-(c) Other Non Current. (Tax Provn Diff.)-(iii) Trade payables-(iii) Trade payables-(iii) Trade payables-(iii) Trade payables-(iii) Other non-current liabilities-(b) Deferred tax liabilities-(c) Other Non Current. (Tax Provn Diff.)-Total Borrowings215.40(iii) Trade payables1049.90(iii) Trade payables1049.90(iii) Other current liabilities (other than flose(b) Other current liabilities193.73(iii) Other current liabilities193.73(iii) Other current liabilities193.73(iii) Other current liabilities193.73(iii) Other financial Liabilities193.73(iii) Other current Liabilities11574.24(iii) Other current Liabilities11674.24 <td< td=""><td>- 1</td><td>(c) Current Tax Assets (Net)</td><td>-</td><td>1</td></td<>	- 1	(c) Current Tax Assets (Net)	-	1
Total Current Assets2829.202578.Total Assets3634.683368.EOUTTY AND LIABILITIES : Equity149.85149(a) Equity Share capital (b) Other Equity149.85149(b) Other Equity1703.8013462Non-current liabilities (a) Financial Liabilities (ii) Other financial liabilities (other than those specified in item (b) to be specified) (b) Provisions168.92210(c) Other Non Current (Tax Provn Diff.) Total Non Current Liabilities (ii) Other financial liabilities (other than those specified in item (b) to be specified) (c) Other Non Current Liabilities206.79246.3Current Babilities (iii) Other financial liabilities (other than those specified in item (c) 1 (b) Other current Liabilities (c) Other Non Current Liabilities (c) Other Non Current Liabilities (c) Provisions215.404353Current Babilities (other than those specified in item (c) 1193.73142(c) Provisions (iii) Other financial liabilities (other than those specified in item (c) 1193.73142(c) Provisions (iii) Other financial liabilities (other than those specified in item (c) 1193.73142(c) Provisions (d) Current Liabilities (other than those specified in item (c) 11574.241625.Total Current Liabilities (d) Current Liabilities3634.683368.Up of the Board For Hindustan Hardy LimitedDEVAKI SARAN Discussion Control Ns. Devaki SaranDiscussion Control Mis. Devaki Saran	- 1		40.92	36.31
Total Assets3634.683368.2EQUITY AND LIABILITIES : Equity149.85149(a) Equity Share capital (b) Other Equity149.851496.2Non-current liabilities (i) Borrowings168.92210(ii) Other funancial Liabilities (other than those specified in item (b) to be specified) (b) Deferred tax liabilities(b) Deferred tax liabilities(c) Other Non Current Liabilities(d) Other non-current liabilities(e) Other Non Current Liabilities(f) Other non-current liabilities(g) Other non-current liabilities(h) Deferred tax liabilities(i) Deferred tax liabilities(ii) Other non-current Liabilities(iii) Other funancial liabilities1049.90947(iii) Other funancial liabilities193.73142(c) Provisions68.2866-(d) Current Tax Liabilities (Net)43.6431Total Current Liabilities1574.241625.Total Current Liabilities3634.683368.By order of the Board For Hindustan Ha				
EOUITY AND LIABILITIES :       1         Equity       (a) Equity Share capital       149.85         (b) Other Equity       1703.80       1346         2       Non-current liabilities       1853.65       1496.         (a) Financial Liabilities       168.92       210         (ii) Trade payables       -       -         (iii) Other financial Liabilities (other than those specified in item (b) to be specified)       -       -         (b) Deferred tax liabilities       -       -       -         (i) Other non-current Liabilities       -       -       -         (b) Deferred tax liabilities       -       -       -         (c) Other Non Current - (Tax Provn Diff.)       -       -       -         Total Non Current Liabilities       215.40       435       -         (ii) Other financial Liabilities       1049.90       947       -         (iii) Other financial Liabilities       1049.90       947       -         (iii) Other function liabilities (other than those specified in item (c ) )       193.73       142         (c) Provisions       68.28       66       64       31         Total Current Liabilities (Net)       1574.24       1625.       -         Total Equity and Liabili	L	Total Current Assets		
1       Equity         (a) Equity Share capital       149.85       149         (b) Other Equity       1703.80       1346         2       Non-current liabilities       1853.65       1496.         (a) Financial Liabilities       1853.65       1496.         (i) Borrowings       168.92       210         (ii) Trade payables       -       -         (iii) Other financial liabilities (other than those specified in item (b),to be specified)       -       -         (b) Provisions       -       -       -         (b) Deferred tax liabilities       -       -       -         (c) Other Non Current liabilities       -       -       -         (d) Other non-current liabilities       -       -       -         (i) Borrowings       215.40       435       -         (ii) Trade payables       1049.90       947       -         (iii) Other financial Liabilities (other than those specified in item ( c ) )       193.73       142         (b) Other current liabilities (other than those specified in item ( c ) )       193.73       142         (c) Provisions       68.28       66       66         (d) Current Tax Liabilities (Net)       1574.24       1625.         Total Equit	2	Total Assets	3634.68	3368.21
2       Non-current liabilities <ul> <li>(i) Borrowings</li> <li>(ii) Other financial Liabilities (other than those specified in item (b), to be specified)</li> <li>(b) Deferred tax liability</li> <li>(c) Other non-current liabilities</li> <li>(d) Other non-current liabilities</li> <li>(e) Other Non Current (Tax Provn Diff.)</li> <li>Total Non Current Liabilities</li> <li>(i) Borrowings</li> <li>(ii) Other financial Liabilities</li> <li>(c) Other Non Current (Tax Provn Diff.)</li> <li>Total Non Current Liabilities</li> <li>(ii) Other financial Liabilities</li> <li>(iii) Other financial Liabilities</li> <li>(i) Borrowings</li> <li>(iii) Other financial Liabilities</li> <li>(i) Borrowings</li> <li>(iii) Other financial Liabilities</li> <li>(i) Borrowings</li> <li>(iii) Other financial Liabilities</li> <li>(c) Provisions</li> <li>(d) Current Liabilities</li> <li>(e) Provisions</li> <li>(f) Current Liabilities</li> <li>(iii) Other financial Liabilities (Net)</li> <li>(h) Other current Liabilities</li> <li>(h) Other financial L</li></ul>		(a) Equity Share capital		149.85 1346.17
2       Non-current liabilities <ul> <li>(a) Financial Liabilities</li> <li>(i) Borrowings</li> <li>168.92</li> <li>210</li> <li>(ii) Trade payables</li> <li>(iii) Other financial liabilities (other than those specified in item (b), to be specified)</li> <li>(b) Provisions</li> <li>(c) Other non-current liabilities</li> <li>(d) Other non-current liabilities</li> <li>(e) Other Non Current-(Tax Provn Diff.)</li> <li>Total Non Current Liabilities</li> <li>(a) Financial Liabilities</li> <li>(i) Borrowings</li> <li>(ii) Trade payables</li> <li>(iii) Other financial liabilities (other than those specified in item (c))</li> <li>(b) Other current liabilities</li> <li>(c) Provisions</li> <li>215.40</li> <li>435</li> <li>(iii) Other financial liabilities (other than those specified in item (c))</li> <li>(b) Other current Liabilities</li> <li>(c) Provisions</li> <li>(d) Current Tax Liabilities (other than those specified in item (c))</li> <li>(b) Other current liabilities (other than those specified in item (c))</li> <li>(b) Other current Liabilities</li> <li>193.73</li> <li>142</li> <li>(c) Provisions</li> <li>68.28</li> <li>66</li> <li>(d) Current Tax Liabilities (Net)</li> <li>1574.24</li> <li>1625.</li> </ul> <ul> <li>Total Equity and Liabilities</li> </ul> <ul> <li>Total Equity and Liabilities</li> <li>Current thabilities</li> <li>Current thabilities<td>- 1</td><td></td><td>1853.65</td><td>1496.01</td></li></ul>	- 1		1853.65	1496.01
(a) Financial Liabilities       168.92       210         (ii) Trade payables       -       -         (iii) Other financial liabilities (other than those specified in item (b), to be specified)       -       -         (b) Provisions       -       -       -         (b) Deferred tax liabilities       -       -       -         (c) Other non-current liabilities       -       -       -         (c) Other Non Current-(Tax Provn Diff.)       -       -       -         Total Non Current Liabilities       206.79       246.         Current liabilities       -       -       -         (i) Borrowings       215.40       435       -         (ii) Trade payables       1049.90       947       -         (iii) Other financial liabilities (other than those specified in item (c))       193.73       142         (c) Provisions       68.28       66       -       -         (d) Current Tax Liabilities (Net)       193.73       142       -         (c) Provisions       1574.24       1625.       -         Total Current Liabilities       3634.68       3368.       -         (d) Current Tax Liabilities       260.4       -       -         Total Equity and Liabiliticon </td <td>1</td> <td>Liabilities</td> <td></td> <td></td>	1	Liabilities		
(a) Financial Liabilities       168.92       210         (ii) Trade payables       -       -         (iii) Other financial liabilities (other than those specified in item (b), to be specified)       -       -         (b) Provisions       -       -       -         (b) Deferred tax liabilities       -       -       -         (c) Other non-current liabilities       -       -       -         (c) Other Non Current-(Tax Provn Diff.)       -       -       -         Total Non Current Liabilities       206.79       246.         Current liabilities       -       -       -         (i) Borrowings       215.40       435       -         (ii) Trade payables       1049.90       947       -         (iii) Other financial liabilities (other than those specified in item (c))       193.73       142         (c) Provisions       68.28       66       -       -         (d) Current Tax Liabilities (Net)       193.73       142       -         (c) Provisions       1574.24       1625.       -         Total Current Liabilities       3634.68       3368.       -         (d) Current Tax Liabilities       260.4       -       -         Total Equity and Liabiliticon </td <td>2</td> <td>Non-current liabilities</td> <td></td> <td></td>	2	Non-current liabilities		
(i) Borrowings168.92210(ii) Trade payables-(iii) Other financial liabilities (other than those specified in item (b), to be specified) (b) Provisions-(b) Deferred tax liability37.8736(d) Other non-current liabilities(e) Other Non Current- (Tax Provn Diff.)Total Non Current Liabilities206.79246.(ii) Borrowings215.40435(ii) Other financial liabilities1049.90947(iii) Other financial liabilities (other than those specified in item (c))193.73142(c) Provisions68.2866(d) Current Tax Liabilities (Net)193.73142(c) Provisions68.2866(d) Current Liabilities1574.241625.Total Equity and Liabilities3634.683368.By order of the Board For Hindustan Hardy LimitedDEVAKI SARANDEVAKI SARANDEVAKI SARANMs. Devaki SaranNervaki Saran				
(ii) Trade payables       -         (iii) Other financial liabilities (other than those specified in item (b), to be specified)       -         (b) Provisions       -         (b) Deferred tax liability       37.87         (c) Other non-current liabilities       -         (c) Other Non Current-(Tax Provn Diff.)       -         Total Non Current Liabilities       206.79       246.         (a) Financial Liabilities       215.40       435         (ii) Borrowings       215.40       435         (iii) Trade payables       1049.90       947         (iii) Other financial liabilities (other than those specified in item (c))       193.73       142         (c) Provisions       68.28       66         (d) Current Tax Liabilities (Net)       43.64       31         Total Current Liabilities       1574.24       1625.         Total Equity and Liabilities       3634.68       3368.         By order of the Board For Hindustan Hardy Limited       DEVAKI SARAN       DEVAKI SARAN			169.02	210.17
(iii) Other financial liabilities (other than those specified in item (b), to be specified)       -         (b) Provisions       -         (b) Deferred tax liability       37.87         (c) Other non-current liabilities       -         (c) Other Non Current- (Tax Provn Diff.)       -         Total Non Current Liabilities       206.79         246.       201.79         Current liabilities       215.40         (i) Borrowings       215.40         (ii) Trade payables       1049.90         (iii) Other financial liabilities (other than those specified in item (c))       193.73         (b) Other current liabilities       193.73         (c) Provisions       68.28         (d) Current Tax Liabilities (Net)       1574.24         Total Current Liabilities       3634.68         3634.68       3368.		0	168.92	210.17
specified in item (b), to be specified) (b) Provisions (b) Deferred tax liability (c) Other non-current liabilities (c) Other Non Current Liabilities (c) Other Non Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade payables (iii) Trade payables (iii) Trade payables (iii) Other financial liabilities (other than those specified in item (c)) (b) Other current liabilities (c) Provisions (d) Current Tax Liabilities (other than those specified in item (c)) (b) Other current liabilities (other than those specified in item (c)) (b) Other current liabilities (c) Provisions (d) Current Tax Liabilities (Net) Total Current Liabilities Total Equity and Liabilities DEVAKI SARAN Determined DEVAKI SARAN Determined DEVAKI SARAN Determined Ms. Devaki Saran			-	24
(b) Provisions       -         (b) Deferred tax liability       37.87       36         (c) Other non-current liabilities       -       -         (c) Other Non Current (Tax Provn Diff.)       -       -         Total Non Current Liabilities       206.79       246.         (a) Financial Liabilities       -       -         (a) Financial Liabilities       215.40       435         (ii) Trade payables       1049.90       947         (iii) Other financial liabilities (other than those specified in item ( c ) )       3.28       2         (b) Other current liabilities       193.73       142         (c) Provisions       68.28       66         (d) Current Tax Liabilities (Net)       43.64       31         Total Current Liabilities       1574.24       1625.         Total Equity and Liabilities       3634.68       3368.         By order of the Board For Hindustan Hardy Limited       DEVAKI SARAN Detersedents 20205000000000000000000000000000000000				· · · · ·
(b) Deferred tax liability       37.87       36         (d) Other non-current liabilities       -       -         (c) Other Non Current ( Tax Provn Diff.)       -       -         Total Non Current Liabilities       206.79       246.         3       Current liabilities       -       -         (a) Financial Liabilities       215.40       435         (ii) Borrowings       215.40       435         (iii) Trade payables       1049.90       947         (iii) Trade payables       193.73       142         (c) Provisions       68.28       66         (d) Current Tax Liabilities (Net)       43.64       31         Total Current Liabilities       1574.24       1625.         Total Equity and Liabilities       3634.68       3368.         By order of the Board       DEVAKI SARAN       DEVAKI SARAN         Ms. Devaki Saran       Ms. Devaki Saran			- 18	
(d) Other non-current liabilities       -         (c) Other Non Current- (Tax Provn Diff.)       -         Total Non Current Liabilities       206.79       246.         3       Current liabilities       2015.40       435.         (i) Borrowings       215.40       435.         (ii) Trade payables       1049.90       947.         (iii) Trade payables       1049.90       947.         (iii) Other financial liabilities (other than those specified in item (c))       3.28       2         (b) Other current liabilities       193.73       142.         (c) Provisions       68.28       66.         (d) Current Tax Liabilities (Net)       43.64       31.         Total Current Liabilities       1574.24       1625.         Total Equity and Liabilities       3634.68       3368.         By order of the Board For Hindustan Hardy Limited       DEVAKI SARAN Discussion of the Board For Hindustan Hardy Limited         DEVAKI SARAN       Discussion of the Board For Hindustan Hardy Limited       Discussion of the Board For Hindustan Hardy Limited		(-)		
(c) Other Non Current- (Tax Provn Diff.)       -         Total Non Current Liabilities       206.79         2       206.79         2       206.79         2       206.79         2       206.79         2       206.79         2       206.79         2       206.79         2       206.79         2       206.79         2       206.79         2       206.79         2       206.79         2       206.79         2       206.79         2       206.79         2       206.79         2       215.40         435       1049.90         9       947         (ii) Other financial liabilities (other than those specified in iten (c) )       3.28         (b) Other current liabilities (Net)       193.73         142       143.64         (c) Provisions       68.28         (d) Current Tax Liabilities (Net)       1574.24         1625.       1574.24         1625.       1574.24         1625.       1574.24         1625.       1574.24         1625.       1625.202.202.202.202			37.87	36.34
Total Non Current Liabilities       206.79       246.         3       Current liabilities       1         (a) Financial Liabilities       1049.90       947         (ii) Trade payables       1049.90       947         (iii) Other financial liabilities (other than those specified in item ( c ) )       3.28       2         (b) Other current liabilities       193.73       142         (c) Provisions       68.28       66         (d) Current Tax Liabilities (Net)       43.64       31         Total Current Liabilities       1574.24       1625.         Total Equity and Liabilities       3634.68       3368.		(d) Other non-current liabilities	-	-
Total Non Current Liabilities       206.79       246.         3       Current liabilities       1         (a) Financial Liabilities       1049.90       947         (ii) Trade payables       1049.90       947         (iii) Other financial liabilities (other than those specified in item ( c ) )       3.28       2         (b) Other current liabilities       193.73       142         (c) Provisions       68.28       66         (d) Current Tax Liabilities (Net)       43.64       31         Total Current Liabilities       1574.24       1625.         Total Equity and Liabilities       3634.68       3368.		(c) Other Non Current- ( Tax Provn Diff.)	-	122
3       Current liabilities <ul> <li>(a) Financial Liabilities</li> <li>(i) Borrowings</li> <li>(ii) Trade payables</li> <li>(iii) Trade payables</li> <li>(iii) Other financial liabilities (other than those specified in item (c))</li> <li>(b) Other current liabilities</li> <li>(c) Provisions</li> <li>(d) Current Tax Liabilities (Net)</li> <li>Total Current Liabilities</li> </ul> 193.73     142           (c) Provisions         68.28         66           (d) Current Tax Liabilities (Net)         43.64         31           Total Current Liabilities         1574.24         1625.           Total Equity and Liabilities         3634.68         3368.           By order of the Board For Hindustan Hardy Limited         DEVAKI SARAN Discussional Strategies (17239-462)           Ms. Devaki Saran         Ms. Devaki Saran		Total Non Current Liabilities	206.79	246.51
(a) Financial Liabilities(i) Borrowings(ii) Trade payables(iii) Trade payables(iii) Other financial liabilities (other than thosespecified in item ( c ) )(b) Other current liabilities(c) Provisions(d) Current Tax Liabilities (Net)Total Current LiabilitiesTotal Current LiabilitiesTotal Equity and LiabilitiesState of the BoardFor Hindustan Hardy UlimitedDEVAKI SARANDEVAKI SARAN	3 0			
(i) Borrowings (ii) Trade payables (iii) Other financial liabilities (other than those specified in item ( c ) ) (b) Other current liabilities215.40435(iii) Other financial liabilities (other than those specified in item ( c ) ) (b) Other current liabilities3.282(c) Provisions (d) Current Tax Liabilities (Net)193.73142Total Current Liabilities43.6431Total Current Liabilities1574.241625.Total Equity and Liabilities3634.683368.By order of the Board For Hindustan Hardy LimitedDEVAKI SARANDEVAKI SARANDEVAKI SARANMs. Devaki SaranMs. Devaki Saran	- ľ			
(ii) Trade payables1049.90947(iii) Other financial liabilities (other than those specified in item ( c ) )3.282(b) Other current liabilities193.73142(c) Provisions68.2866(d) Current Tax Liabilities (Net)43.6431Total Current Liabilities1574.241625.Total Equity and Liabilities3634.683368.By order of the Board For Hindustan Hardy LimitedDEVAKI SARANDEVAKI SARANDEVAKI SARANDevaki SaranMs. Devaki Saran			215 40	495.45
(iii) Other financial liabilities (other than those specified in item ( c ) )       3.28       2         (b) Other current liabilities       193.73       142         (c) Provisions       68.28       66         (d) Current Tax Liabilities (Net)       43.64       31         Total Current Liabilities       1574.24       1625.         Total Equity and Liabilities       3634.68       3368.         By order of the Board For Hindustan Hardy Limited       DEVAKI SARAN       Devaki Saran				435.45
specified in item (c))     3.28     2       (b) Other current liabilities     193.73     142       (c) Provisions     68.28     66       (d) Current Tax Liabilities (Net)     43.64     31       Total Current Liabilities     1574.24     1625.       Total Equity and Liabilities     3634.68     3368.			1049.90	947.52
specified in item ( c ) )       193.73       142         (b) Other current liabilities       193.73       142         (c) Provisions       68.28       66         (d) Current Tax Liabilities (Net)       1574.24       1625.         Total Equity and Liabilities       3634.68       3368.         By order of the Board For Hindustan Hardy Limited         DEVAKI SARAN       DEVAKI SARAN       Devaki Saran			3.28	2.36
(c) Provisions     68.28     66       (d) Current Tax Liabilities (Net)     43.64     31       Total Current Liabilities     1574.24     1625.       Total Equity and Liabilities     3634.68     3368.       By order of the Board For Hindustan Hardy Limited     DEVAKI SARAN     DEVAKI SARAN       DEVAKI SARAN     DEVAKI SARAN     DEVAKI SARAN     DEVAKI SARAN				
(d) Current Tax Liabilities (Net)     43.64     31       Total Current Liabilities     1574.24     1625.       Total Equity and Liabilities     3634.68     3368.       By order of the Board For Hindustan Hardy Limited     DEVAKI SARAN     Devaki Saran			2012 C.	142.06
Total Current Liabilities     1574.24     1625.       Total Equity and Liabilities     3634.68     3368.       By order of the Board For Hindustan Hardy Limited     DEVAKI SARAN     Devaki Saran		The second		66.62
Total Equity and Liabilities     3634.68     3368.       By order of the Board For Hindustan Hardy Limited     DEVAKI SARAN     Devaki Saran       Distribution     Distribution     Distribution		(d) Current Tax Liabilities (Net)		31.67
Total Equity and Liabilities     3634.68     3368.       By order of the Board For Hindustan Hardy Limited     DEVAKI SARAN     Devaki Saran       Distribution     Distribution     Distribution		Total Current Liabilities	1574.24	1625.68
By order of the Board For Hindustan Hardy Limited DEVAKI SARAN Digitaly signed by DEVAKI SARAN Ms. Devaki Saran				
By order of the Board For Hindustan Hardy Limited DEVAKI SARAN Digitaly signed by DEVAKI SARAN Ms. Devaki Saran	т	Fotal Equity and Liabilities	3634.68	3368.21
		IS AC PI	For Hindustan Hard DEVAKI SARAN Dev Ms. Devaki Saran	y Limited Isly sgnedby DEVAKI SARAN 202305.26 172759 405'30'
Place : Nashik Date : May 26, 2023		Any 26, 2023		CFO



# Hindustan Hardy Limited Cash Flow Statement for the year ended 31st March, 2023

		(Rs. In Lakhs)
Particulars	As At 31-03-2023	As At 31-03-2022
	(Audited)	(Audited)
Cash flow from operating activities	505.02	502.32
Net Profit / (Loss) before tax	525.23	502.54
Adjustments for :	0.0.0#	70 41
Depreciation and Amortisation	90.27	70.41
Profit on Sale of Property, Plant & Equipment	(6.57)	(4.47)
Interest and Finance Charges	41.40	31.61
Amounts Written Off	-	13.34
Interest Income	(0.85)	(9.14)
Interest Income	649.47	604.08
Adjustment for :		
Decrease / (Increase) Trade receivables	(47.99)	(223.44)
Decrease / (Increase) Financial and Non-Financial assets	(8.60)	115.39
Decrease / (Increase) Inventories	(128.67)	42.89
Increase / (Decrease) Trade payables	102.37	(56.07)
Increase / (Decrease) Financial and Non-Financial liabilities and provisions	54.26	(261.12)
Cash generated from/ (used in ) Operations.	620.83	221.73
Direct taxes paid	(119.17)	(146.13)
Cash generated from / (used in) Operations (A)	501.66	75.60
Cash flow from investing activities		
Purchase of Property, Plant & Equipment	(106.41)	(230.98)
Proceeds from Sale of Property, Plant & Equipment/Capital Subsidy received	9.47	6.32
Net cash flow from / (used in) investing activities (B)	(96.94)	(224.66)
Cash flow from financing activities		
Proceeds from Borrowing	21.42	368.22
Repayment of Borrowings	(282.72)	(82.47
Repayment of Borrowings	(41.40)	(31.61
Interest Income	0.85	9.14
Dividend Paid	(29.97)	(29.97
Net cash flow from / (used in) financing activities (C)	(331.81)	233.31
Net increase / (decrease) in cash & cash equivalent (A+B+C)	72.90	84.25
Cash and cash equivalent at the end of the period	226.11	153.21
Cash and cash equivalent at the beginning of the period	153.21	68.96

Place : Nashik Date : May 26, 2023



By Order of the Board For Hindustan Hardy Limited

DEVAKI SARAN Date 20230520 172831 407 37 Ms. Devaki Saran

DIN-06504653



Regd.Office & Plant. Plot No. C-12, M.I.D.C. Area, Ambad, Nashik-422 010. Maharashtra, INDIA.

 Tel
 : (0253) 2382118

 TaleFax
 : 91-0253-2382528

 Website
 : www.hhardys.com

 CIN
 : L29300MH1982PLC028498

Date: 26th May, 2023

To The General Manager DCS - CRD BSE LIMITED Phiroze Jeejeebhoy Towers Dalal Street Mumbai 400 001

**Hindustan Hardy Limited** 

(Formerly known as Hindustan Hardy Spicer Limited )

Dear Sir,

# Scrip code: 505893 Sub.: Audited Financial Results for the quarter and year ended 31.03.2023

We hereby declare that the Auditors' report on the Audited Financial Results for the quarter and year ended 31.03.2023 is with an unmodified opinion.

Thanking you.

Yours faithfully, For HINDUSTAN HARDY LIMITED

DEVAKI Digitally signed by DEVAKI SARAN SARAN Date: 2023.05.26 17:28:58 +05'30'

Devaki Saran Executive Director & CFO Din: 06504653



# DAGA & CHATURMUTHA CHARTERED ACCOUNTANTS

S. M. DAGA B.Com (Hons.), F.C.A.

A. S. DAGA B.Com, Grad. C.W.A., F.C.A

A. R. DAGA B.Com. F.C.A. 201, DHANANJAY HEIGHTS, ADWAIT COLONY, CANADA CORNER, NASHIK - 422 005, TEL. : (0253) 2574034 / 2578934 E-mail : smdaga@gmail.com ananddaga99@rediffmail.com

Independent Auditor's Report on Audit of Financial Results

To, The Board of Directors of HINDUSTAN HARDY LIMITED (Formerly Known as Hindustan Hardy Spicer Limited)

Report on the Audit of the Financial Results

#### Opinion

We have audited the accompanying statement of quarterly and year to date financial results of Hindustan Hardy Limited ("the Company"), for the quarter ended March 31, 2023 and for the year ended March 31, 2023 ("the Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards prescribed and other accounting principles generally accepted in India, of the state of affairs of the company, net profit, other comprehensive income and other financial information of the company for the quarter ending March 31, 2023, net profit, other comprehensive income and other financial information of the company for the year ending March 31, 2023.

#### Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the 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 ("the ICAI") 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 ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.



# Management's Responsibility for the Financial Results

The Statement has been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the financial statements that give a true and fair view of the net profit and other comprehensive income and other financial information of the company in accordance with the accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder 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 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

#### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 financial statements.

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

 Identify and assess the risks of material misstatement of the financial statements, 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.

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.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Board of Directors.

Conclude on the appropriateness of 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 Company'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 financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

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

The Statement includes the results for the quarter ended March 31, 2023 being the balancing figure between audited figures in respect of the full financial year ended March 31, 2023 and the published unaudited year-to-date figures up to the third quarter of the financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Daga & Chaturmutha Chartered Accountants Firm Registration No. 101987W

Place: Nashik

Date: 26th May 2023

Anand Daga Partner Membership No. 048684 UDIN: 23048684BGTEHO9038

