



HINDUSTHAN UDYOG LTD.

Registered Office :
"TRINITY PLAZA" 3rd Floor
84/1A, Topsia Road (South)
Kolkata-700 046, India
Phone : (033) 4055 6800
Fax : (033) 4055 6863
E-mail : hulho@hul.net.in
CIN No. : L27120WB1947PLC015767

Date: 14th November, 2025

To
The Secretary
Department of Corporate Services
BSE Limited
P. J. Towers, 25th Floor, Dalal Street
Mumbai – 400001

SUB: OUTCOME OF THE BOARD MEETING

Dear Sir,

We wish to inform you that the Board of Directors of the Company, at their meeting held today, i.e., 14th November, 2025, have, *inter-alia*, considered and approved the Standalone and Consolidated Unaudited Financial Results of the Company for the quarter and half year ended 30th September, 2025.

Pursuant to the Regulation 30, 33 and other applicable provisions of SEBI (LODR) Regulations, 2015, we hereby enclose the Standalone and Consolidated Unaudited Financial Results for the quarter and half year ended 30th September, 2025, along with the Limited Review Reports issued thereon by the Statutory Auditors of the Company.

The Board Meeting commenced at 4:00 P.M. and concluded at 5:00 P.M.

The above is for your information and records.

Thanking you.

Yours Faithfully,

FOR HINDUSTHAN UDYOG LIMITED

**[SHIKHA BAJAJ]
COMPANY SECRETARY & COMPLIANCE OFFICER**



ENCL: AS ABOVE



7, CHITTARANJAN AVENUE, KOLKATA - 700 072

ALSO AT : 1008, CHIRANJIVI TOWER, 43, NEHRU PLACE, NEW DELHI - 110019, TELEFAX : 2623 3894

Independent Auditor's Review Report on Quarterly and year to date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

***The Board of Directors
Hindusthan Udyog Limited
Trinity Plaza, 84/1A, Topsia Road(S)
Kolkata – 700 046.***

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **Hindusthan Udyog Limited** ("the Company") for the quarter ended September 30, 2025 and year to date results for the period from April 1, 2025 to September 30, 2025 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Company's management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), as prescribed under section 133 of the Companies Act, 2013 ("the Act"), as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Financial Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended, to the extent applicable.





SALARPURIA & PARTNERS

Chartered Accountants

MSME UAM No. : WB10D0026692

Tel. Address : "Checkchart(C)"

Cal. Office : 2237 5400/5401

: 2236 0560, 4014 5400

E-mail : salarpuria.jajodia@rediffmail.com

office@salarpuriajajodia.com

7, CHITTARANJAN AVENUE, KOLKATA - 700 072

ALSO AT : 1008, CHIRANJIVI TOWER, 43, NEHRU PLACE, NEW DELHI - 110019, TELEFAX : 2623 3894

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("Ind AS") specified under Section 133 of the ACT, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Salarpuria & Partners

Chartered Accountants

(Firm ICAI Regd. No.302113E)

Palash K Dey

Palash K Dey

Chartered Accountant

Membership No.-053991

Partner

UDIN: 250539918MKVDY2867

Place: Kolkata

Date: 14.11.2025



HINDUSTHAN UDYOG LIMITED CIN: L27120WB1947PLC015767 TRINITY PLAZA, 3rd FLOOR, 84/1A, TOPSIA ROAD (S), KOLKATA-700046 EMAIL - kkg@hul.net.in PHONE NO. - 40556800						
Unaudited Standalone Financial Results for the Quarter and Half Year Ended September 30, 2025						
(Rs in lacs except per share data)						
STANDALONE						
SL.	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED	
		30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24
		Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue					
	a) Revenue from operations	-	-	-	-	-
	b) Other Income	947.57	131.81	924.52	1,079.38	1,316.49
	Total Income	947.57	131.81	924.52	1,079.38	1,316.49
2	Expenses					
	a) Cost of raw materials & components consumed/sold	0.33	0.32	0.43	0.65	1.72
	b) Change in inventories of finished goods, work-in-progress	-	-	-	-	-
	c) Employee benefits expense	29.36	24.17	26.98	53.53	101.71
	d) Finance costs	20.24	20.56	16.98	40.80	86.40
	e) Depreciation and amortisation expense	15.50	15.44	16.72	30.94	65.69
	f) Other expenses	46.50	37.35	30.26	83.85	164.37
	Total Expenses	111.93	97.84	91.37	209.77	419.89
3	Profit / (Loss) before tax (1-2)	835.64	33.97	833.15	869.61	896.60
4	Tax expense / (benefit)					
	a) Current tax	185.13	5.30	216.00	190.43	199.78
	b) Income tax relating to earlier years	-	-	-	-	-
	c) Deferred tax Expense / (credit)	8.55	1.00	10.65	9.55	43.44
	Net tax expense / (benefit)	193.67	6.30	226.65	199.97	243.22
5	Net Profit/(Loss) after tax (3-4)	641.96	27.67	606.50	669.63	653.38
6	Other comprehensive income					
	Items not to be reclassified to profit or loss in subsequent periods					
	Re-Measurement gains/(losses) on defined benefit plans	(0.36)	(0.37)	(0.35)	(0.73)	(1.46)
	Net gain/(loss) on disposal of investment in equity shares	91.98	-	-	91.98	-
	Change in Fair Value of Equity Investments designated at OCI	230.07	(97.04)	38.00	133.03	278.60
	Income Tax relating to items that will not be reclassified to Profit or	(46.38)	12.13	(4.28)	(34.25)	(34.63)
	Total Other Comprehensive Income	275.31	(85.28)	33.37	190.03	242.51
7	Total comprehensive income (5+6)	917.28	(57.61)	639.87	859.67	895.89
8	Paid up equity share capital	619.50	619.50	619.50	619.50	619.50
9	Earnings per equity share					
	- Basic and Diluted (not annualised) (Rs.)	10.36	0.45	9.79	10.81	10.55
	Reserves excluding Revaluation Reserve					13,298.22



HINDUSTHAN UDYOG LIMITED
Statement of Standalone Assets and Liabilities

		Standalone	
		As at September 30, 2025 Rs. In Lacs (Unaudited)	As at March 31, 2025 Rs. In Lacs (Audited)
I. ASSETS			
Non current assets			
a)	Property, Plant and Equipment	6,837.77	6,868.32
b)	Financial assets		
i)	Investments	7,207.07	7,124.32
ii)	Trade Receivables	50.11	50.11
iii)	Other Financial Assets	420.78	20.91
c)	Other non current assets	13.48	13.49
		<u>14,529.21</u>	<u>14,077.15</u>
Current assets			
a)	Inventories	24.98	25.63
b)	Financial assets		
i)	Trade receivables	185.29	185.29
ii)	Cash and cash equivalents	208.73	128.83
iii)	Bank Balances other than (ii) above	16.57	16.57
iv)	Others Financial Asset	607.32	206.43
c)	Current tax asset	651.09	750.83
d)	Other current assets	219.38	215.04
		<u>1,913.36</u>	<u>1,528.62</u>
	TOTAL - ASSETS	<u>16,442.57</u>	<u>15,605.77</u>
II. EQUITY AND LIABILITIES			
Equity			
a)	Equity share capital	619.50	619.50
b)	Other equity	14,206.34	13,346.67
	TOTAL - EQUITY	<u>14,825.84</u>	<u>13,966.17</u>
Liabilities			
Non-current liabilities			
a)	Financial Liabilities		
i)	Borrowings	815.06	853.43
b)	Provisions	18.30	13.48
c)	Deferred Tax Liabilities (Net)	280.12	251.58
		<u>1,113.48</u>	<u>1,118.49</u>
Current liabilities			
a)	Financial Liabilities		
i)	Borrowings	75.05	71.76
ii)	Trade payables		
	Total Outstanding dues of Micro Enterprise and Small Enterprise	-	-
	Total Outstanding dues of creditors other than Micro Enterprise and Small Enterprise	41.45	41.45
iii)	Other Financial Liabilities	16.76	15.07
b)	Other current liabilities	368.06	388.01
c)	Provisions	1.94	4.82
		<u>503.25</u>	<u>521.11</u>
	TOTAL - LIABILITIES	<u>1,616.73</u>	<u>1,639.60</u>
	TOTAL - EQUITY AND LIABILITIES	<u>16,442.57</u>	<u>15,605.77</u>



HINDUSTHAN UDYOG LIMITED
Statement of Standalone Cash Flows for half year ended September 30, 2025

	Half Year Ended 30-Sep-25 Rs. In Lacs (Unaudited)	Half Year Ended 30-Sep-24 Rs. In Lacs (Unaudited)
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before Tax & Extra-Ordinary Items	869.61	815.04
Adjustment for :		
Depreciation & Amortisation	30.94	33.57
Interest Expense	40.80	39.15
Interest Income	(1.37)	(5.91)
Provisions	1.21	(0.54)
Dividend Income	(807.33)	(807.33)
(Profit)/Loss on Sale of Investment		0.17
(Profit)/Loss on Sale of Property, Plant and Equipment	(4.70)	-
Operating Profit before Working Capital Changes	129.16	74.15
Movements In Working Capital :		
Increase/(Decrease) in Trade Payables and Other Liabilities	(0.00)	-
Increase/(Decrease) in Other Current Liabilities	(18.26)	(471.81)
(Increase)/ Decrease in Inventories	0.65	0.86
(Increase)/ Decrease in Trade Receivables and Other Assets	0.00	13.53
(Increase)/Decrease in Other Current Assets	(5.10)	(243.24)
(Increase)/Decrease in Provision		(0.54)
Cash generated from/(used in) Operations	106.45	(627.05)
Direct Taxes Paid (Net)	(105.93)	(100.88)
Net Cash from Operating Activities	0.52	(727.93)
B CASH FLOW FROM INVESTING ACTIVITIES		
Sale of Property, Plant and Equipment	7.01	-
Interest Received	1.37	5.91
Dividend Received	807.33	807.33
Movement of Advances	(400.00)	-
(Purchase)/Sale of Investments (Net)	142.25	-
Purchase of Property, Plant and Equipment	(2.70)	(1.41)
(Increase)/Decrease in Bank Deposits	(400.00)	-
Net Cash from Investing Activities	155.26	811.83
C CASH FLOW FROM FINANCING ACTIVITIES		
Interest paid	(40.80)	(39.15)
Repayment of Borrowings	(35.08)	(37.01)
Net Cash from Financing Activities	(75.88)	(76.16)
Net (Decrease)/ Increase in Cash and Cash Equivalents (A+B+C)	79.90	7.74
Cash and Cash Equivalents at the beginning of the year	128.83	48.36
Cash and Cash Equivalents at end of the year	208.73	56.10
Cash & Cash Equivalents :		
Balances with Bank		
Current Account	185.02	31.22
Cash on Hand	23.70	24.88
	208.73	56.10



Notes:

- 1) The figures of quarter ended September 30, 2025 /September 30, 2024 are the balancing figures between the unaudited figures in respect of the half year ended September 30, 2025 /September 30, 2024 and the unaudited published year to date figures till June 30, 2025/June 30, 2024, which were subject to limited review.
- 2) Previous period / year figures have been regrouped wherever necessary to confirm to the current period's presentation.
- 3) There were no exceptional items during the quarter ended September 30, 2025.
- 4) The above Standalone financial results for the quarter ended September 30, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 14, 2025. The limited review of these results as required under Regulation 33 of the SEBI (Listing obligation and Disclosure requirements) Regulations 2015, has been completed by the statutory auditors of the Company.
- 5) Other Income includes Dividend received of Rs. 807.33 Lakhs for the quarter ended and Six months ended 30.09.25 from a Associate Company (WPIL LTD).

Place: Kolkata
Date: 14.11.2025



For and on behalf of Board of Directors


Executive Director





7, CHITTARANJAN AVENUE, KOLKATA - 700 072

ALSO AT : 1008, CHIRANJIVI TOWER, 43, NEHRU PLACE, NEW DELHI - 110019, TELEFAX : 2623 3894

Independent Auditor's Review Report on Consolidated Unaudited Quarterly and Year to date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

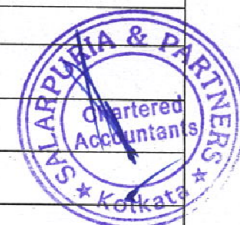
Review Report to
The Board of Directors,
Hindusthan Udyog Limited
Trinity Plaza, 3rd Floor,
84/1A Topsia Road (South),
Kolkata 700-046

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Hindusthan Udyog Limited** ("the Parent") and its share of the net profit/(loss) after tax and total comprehensive income of its associates for the quarter ended September 30, 2025 and for the period from April 1, 2025 to September 30, 2025 ("the Statement") attached herewith, being submitted by the Parent Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ("the Act") as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India (SEBI) under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

Name of the Entity	Relationship
Hindusthan Udyog Limited	Parent Company
Bharat Oil and Chemical Industries Limited	Subsidiary Company
Asutosh Enterprises Limited	Associate Company
Bengal Steel Industries Limited	Associate Company
Hindusthan Parsons Limited	Associate Company
Spaans Babcock India Limited	Associate Company
WPIL Limited	Associate Company





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ALSO AT : 1008, CHIRANJIVI TOWER, 43, NEHRU PLACE, NEW DELHI - 110019, TELEFAX : 2623 3894

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 34 prescribed specified under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The consolidated unaudited financial results include the unaudited financial result of 01 (one) subsidiary, which have not been reviewed by its auditors whose interim financial information/ financial results reflect total assets RS 102 lakhs as at 30 September, 2025, and net profit/loss after tax of Rs. Nil for the quarter ended 30 September, 2025, and for the six months ended as on that date respectively, as considered in the consolidated unaudited financial results. These unaudited financial information has been certified to us by the Management of the Company.
7. The consolidated unaudited financial results also include the unaudited financial result of 02 (two) associates, reviewed by its auditors whose financial information reflect Parent company's share of total net profit after tax of Rs. 106.86 lakhs and Rs.107.38 lakhs for the quarter ended 30 September, 2025, and for the six months ended as on that date and share of total comprehensive income of Rs. 106.86 lakhs and Rs. 107.38 lakhs for the quarter ended 30 September, 2025, and six months ended as on that date as considered in the consolidated unaudited financial results.
8. The consolidated unaudited financial results also include the unaudited financial result of 02 (three) associates, which have not been reviewed by its auditor whose financial information reflect Parent Company's share of total net profit/(loss) after tax of Rs. 3.34 lakhs and Rs. 7.35 lakhs and total comprehensive income of Rs. 3.34 lakhs and Rs. 7.35 lakhs for the quarter ended 30 September, 2025 and for the period from April 1, 2025 to September 30, 2025 respectively.

These unaudited financial information has been certified to us by the Management and our conclusion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of the associate is based solely on such unaudited financial information. According to the information and explanations given to us by the management, this interim financial information is not material to the Parent Company.

Our conclusion on the Statement is not modified in respect of the above matter.

For Salarpuria & Partners
Chartered Accountants
(Firm ICAI Regd. No.302113E)

Palash K Dey

Palash K Dey
Chartered Accountant
Membership No.-053991
Partner



UDIN: 25053991BMKVDZ9278

Place: Kolkata

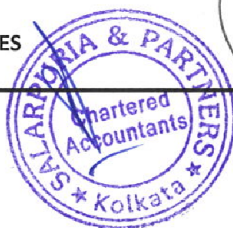
Date: 14.11.2025

HINDUSTHAN UDYOG LIMITED						
CIN: L27120WB1947PLC015767						
TRINITY PLAZA, 3rd FLOOR, 84/1A, TOPSIA ROAD (S), KOLKATA-700046						
EMAIL - kkg@hul.net.in PHONE NO. - 40556800						
Unaudited Consolidated Financial Results for the Quarter and Half Year Ended September 30, 2025						
			(Rs in lacs except per share data)			
			CONSOLIDATED			
SL.	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED	
		30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24
		Unaudited	Unaudited	Unaudited	Unaudited	31-Mar-25
						Audited
1	Revenue					
	a) Revenue from operations	-	-	-	-	-
	b) Other Income	140.24	131.81	117.19	272.05	203.04
	Total Revenue	140.24	131.81	117.19	272.05	508.28
2	Expenses					
	a) Cost of raw materials & components consumed/sold	0.33	0.32	0.43	0.65	0.86
	b) Change in inventories of finished goods, work-in-progress	-	-	-	-	-
	c) Employee benefits expense	29.36	24.17	26.98	53.53	50.85
	d) Finance costs	20.24	20.56	16.98	40.80	39.15
	e) Depreciation and amortisation expense	15.50	15.44	16.72	30.94	33.57
	f) Other expenses	46.50	37.35	30.26	83.85	70.90
	Total Expenses	111.93	97.84	91.37	209.77	195.33
3	Profit before exceptional items & tax (1-2)	28.31	33.97	25.82	62.28	7.71
4	Profit from Associated Company	1,804.88	929.79	2,575.06	2,734.67	4,207.16
5	Profit / (Loss) before tax (3+4)	1,833.19	963.76	2,600.88	2,796.95	4,214.87
6	Tax expense / (benefit)					
	a) Current tax including tax relating to earlier years	185.13	5.30	216.00	190.43	216.00
	b) Deferred tax charge / (credit)	8.55	1.00	10.65	9.55	21.36
	Net tax expense / (benefit)	193.67	6.30	226.65	199.98	237.36
7	Net Profit/(Loss) after tax (5-6)	1,639.51	957.46	2,374.23	2,596.97	3,977.51
8	Other comprehensive income					
	Items not to be reclassified to profit or loss in subsequent periods :					
	Re-Measurement gains/(losses) on defined benefit plans	(0.36)	(0.37)	(0.35)	(0.73)	(0.69)
	Net Gain/(loss) on disposal of investments in equity shares	91.98	-	-	91.98	-
	Change in Fair Value of Equity Investments designated at OCI	230.07	(97.04)	38.00	133.03	10.24
	Share of OCI of Associates	751.24	1,776.10	1,121.70	2,527.34	1,031.42
	Income Tax relating to items that will not be reclassified to Profit or Loss	(46.38)	12.13	(4.28)	(34.25)	(1.39)
	Total Other Comprehensive Income	1,026.55	1,690.82	1,155.07	2,717.37	1,039.58
9	Total comprehensive income(7+8)	2,666.06	2,648.28	3,529.30	5,314.34	5,017.09
10	Paid up equity share capital (Face value Rs. 10/- each)	619.50	619.50	619.50	619.50	619.50
11	Earnings per equity share - Basic and Diluted (not annualised) (Rs.)	26.47	15.46	38.33	41.92	64.21
	Reserves excluding Revaluation Reserve					66,732.50



HINDUSTHAN UDYOG LIMITED
Statement of Consolidated Assets and Liabilities

	As at September 30,2025 Rs. In Lacs	As at March 31, 2025 Rs. In Lacs
I. ASSETS		
Non current assets		
a) Property, Plant and Equipment	6,855.47	6,886.02
b) Capital work-in-progress	78.86	78.56
Financial assets		
i) Investments	65,036.01	60,498.57
ii) Trade Receivables	50.11	50.11
iii) Other Financial Assets	425.98	21.11
d) Other non current assets	13.48	18.49
	72,459.91	67,552.86
Current assets		
a) Inventories	24.98	25.63
Financial assets		
i) Trade receivables	185.29	185.29
ii) Cash and cash equivalents	208.92	129.02
iii) Bank Balances other than (ii) above	16.57	16.57
iv) Others Financial Asset	602.97	206.43
c) Current tax asset	651.09	750.83
d) Other current assets	219.45	211.09
	1,909.27	1,524.86
TOTAL - ASSETS	74,369.18	69,077.72
II. EQUITY AND LIABILITIES		
Equity		
a) Equity share capital	619.50	619.50
b) Other equity	72,095.29	66,780.95
c) Non-controlling interests	20.01	20.01
TOTAL - EQUITY	72,734.80	67,420.46
Liabilities		
Non-current liabilities		
Financial Liabilities		
i) Borrowings	815.06	853.43
ii) Other Financial liabilities	21.78	21.70
b) Provisions	18.30	13.48
c) Deferred Tax Liabilities (Net)	280.12	251.58
Total non-current liabilities	1,135.26	1,140.19
Current liabilities		
Financial Liabilities		
i) Borrowings	75.05	71.76
ii) Trade payables		
Total Outstanding dues of Micro, Small and Medium Enterprise	-	-
Total Outstanding dues of creditors other than Micro, Small and Medium Enterprise	41.45	41.45
iii) Other Financial Liabilities	16.76	15.07
b) Other current liabilities	363.92	383.97
c) Provisions	1.94	4.82
Total current liabilities	499.12	517.07
TOTAL - LIABILITIES	1,634.38	1,657.26
TOTAL - EQUITY AND LIABILITIES	74,369.18	69,077.72



HINDUSTHAN UDYOG LIMITED**Statement of Consolidated Cash Flows for the Half Yearly Ended September 30, 2025**

	As at September 30, 2025 Rs. In Lacs	As at September 30, 2024 Rs. In Lacs
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before Tax & Extra-Ordinary Items	62.28	7.71
Adjustment for :		
Depreciation & Amortisation	30.94	33.57
Interest Expense	40.80	39.15
Interest Income	(1.37)	(5.91)
Provisions	1.21	(0.54)
(Profit)/Loss on Sale of Investment		0.17
(Profit)/Loss on Sale of Property, Plant and Equipment	(4.70)	-
Operating Profit before Working Capital Changes	129.16	74.15
Movements In Working Capital :		
Increase/(Decrease) in Trade Payables and Other Liabilities	0.08	0.11
Increase/(Decrease) in Other Current Liabilities	(18.37)	(471.92)
(Increase)/ Decrease in Inventories	0.65	0.86
(Increase)/ Decrease in Trade Receivables and Other Assets	-	13.53
(Increase)/Decrease in Other Current Assets	(4.76)	(243.75)
(Increase)/Decrease in Provisions		0.54
Cash generated from/(used in) Operations	106.76	(626.48)
Direct Taxes Paid (Net)	(105.94)	(100.88)
Net Cash from Operating Activities	0.82	(727.36)
B CASH FLOW FROM INVESTING ACTIVITIES		
Sale of Property, Plant and Equipment	7.01	-
Interest Received	1.37	5.91
Dividend Received	807.33	807.33
Movement in Advances	(400.00)	-
(Purchase)/Sale of Investments (Net)	142.25	(0.17)
Purchase of Property, Plant and Equipment	(3.00)	(1.81)
Increase/Decrease in Bank Deposits	(400.00)	
Net Cash from Investing Activities	154.96	811.26
C CASH FLOW FROM FINANCING ACTIVITIES		
Interest paid	(40.80)	(39.15)
Repayment of Borrowings	(35.08)	(37.01)
Net Cash from Financing Activities	(75.88)	(76.16)
Net (Decrease)/ Increase in Cash and Cash Equivalents (A+B+C)	79.90	7.74
Cash and Cash Equivalents at the beginning of the year	129.02	48.55
Cash and Cash Equivalents at end of the year	208.92	56.29
Cash & Cash Equivalents :		
Balances with Bank		
Current Account	185.02	31.22
Cash on Hand	23.89	25.07
	208.92	56.29



Notes:

- 1) The figures for quarter ended September 30, 2025/September 2024 are balancing figures between the unaudited figures in respect of half year ended September 30, 2025/September 2024 and quarter ended June 30, 2025/June 2024.
- 2) Previous period / year figures have been regrouped wherever necessary to conform to the current period's presentation.
- 3) There were no exceptional items during the quarter and half-year ended 30th September, 2025.
- 4) The above consolidated financial results for the quarter and half-year ended September 30, 2025 have been reviewed by the Audit Committee at its meeting held on November 14, 2025 and approved by the Board of Directors at its meeting held on November 14, 2025.

The limited review of these results as required under Regulation 33 of the SEBI (Listing obligation and Disclosure requirements) Regulations 2015, has been completed by the statutory auditors of the Parent Company.

Place: Kolkata
Date: 14.11.2025



For and on behalf of Board of Directors

A handwritten signature in black ink, appearing to be "R. H. Hossain", written over a horizontal line.

Executive Director

