



# HS INDIA LIMITED

CIN - L55100MH1989PLC053417

10<sup>th</sup> February, 2025

To,  
**BSE Limited**  
Department of Corporate Services,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai – 400 001.

Sub: Outcome of Board Meeting No. 2024-25/5  
**BSE Code – 532145**

Dear Sir/Madam,

We hereby inform that the Board Meeting No. 2024-25/5 of the Company was held today, i.e. 10<sup>th</sup> February, 2025, commenced at 11.30 a.m. and concluded at 12.20 p.m. in which, inter alia, transacted the following businesses;

1. Considered and approved the Statement of Un-audited Financial Results for the quarter and nine months ended on 31<sup>st</sup> December, 2024;
2. Took note of Limited Review Report on the Statement of Un-audited Financial Results;

Kindly take the same on your record.

Thanking you,

Yours faithfully,

**FOR HS INDIA LIMITED**

*H. Limbani*  
**HITESH LIMBANI**  
Company Secretary  
FCS – 12568





# HS INDIA LIMITED

CIN - L55100MH1989PLC053417

## Statement of Standalone Unaudited Financial Results for the Quarter and Nine Months Ended on 31st December, 2024

(Rs. in Lakhs)

Sr. No.	Particulars	For the Quarter Ended			For the Nine Months Ended		For the Year Ended
		31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	<b>Revenue From Operations</b>						
	Revenue from operations	722.99	618.21	679.39	1,960.40	1,889.16	2558.87
	Other income	10.28	(4.43)	16.76	19.55	52.76	78.09
	<b>Total Revenue</b>	<b>733.27</b>	<b>613.78</b>	<b>696.15</b>	<b>1,979.95</b>	<b>1,941.92</b>	<b>2,636.96</b>
<b>2</b>	<b>Expenses</b>						
	(a) Cost of materials consumed	42.87	37.36	42.49	113.84	108.94	151.68
	(b) Purchases of stock-in-trade	135.18	142.67	122.20	381.44	346.02	457.21
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(8.97)	(15.52)	(4.25)	(9.20)	1.26	8.44
	(d) Employee benefits expense	150.90	157.17	129.54	460.31	385.78	536.25
	(e) Finance cost	39.13	39.55	44.20	118.09	139.97	181.23
	(f) Depreciation and amortisation expense	21.97	21.87	27.42	65.41	83.50	112.12
	(g) Other operating and general expense:						
	(i) Power & fuel	44.13	48.87	45.27	144.30	138.69	177.40
	(ii) Other expenditure	220.48	149.81	215.19	577.58	620.09	848.64
	<b>Total Other Expenses</b>	<b>264.61</b>	<b>198.68</b>	<b>260.46</b>	<b>721.88</b>	<b>758.78</b>	<b>1026.04</b>
	<b>Total Expenses</b>	<b>645.69</b>	<b>581.78</b>	<b>622.06</b>	<b>1851.77</b>	<b>1824.25</b>	<b>2472.97</b>
<b>3</b>	<b>Profit/(Loss) before exceptional items and tax</b>	<b>87.58</b>	<b>32.00</b>	<b>74.09</b>	<b>128.18</b>	<b>117.67</b>	<b>163.99</b>
<b>4</b>	<b>Exceptional Items</b>	-	-	-	0.14	-	(0.75)
<b>5</b>	<b>Profit before tax</b>	<b>87.58</b>	<b>32.00</b>	<b>74.09</b>	<b>128.32</b>	<b>117.67</b>	<b>163.24</b>
<b>6</b>	<b>Tax Expenses</b>						
	Current tax	21.75	10.25	19.00	32.00	30.00	41.08
	Deferred tax	(7.00)	7.00	(10.00)	(1.00)	(6.00)	(11.00)
	<b>Total Tax</b>	<b>14.75</b>	<b>17.25</b>	<b>9.00</b>	<b>31.00</b>	<b>24.00</b>	<b>30.08</b>
<b>7</b>	<b>Net Profit/(Loss) from continuing operations after tax</b>	<b>72.83</b>	<b>14.75</b>	<b>65.09</b>	<b>97.32</b>	<b>93.67</b>	<b>133.16</b>
<b>8</b>	<b>Profit/(Loss) from discontinued operations</b>	-	-	-	-	-	-
<b>9</b>	<b>Tax Expense of discontinued operations</b>	-	-	-	-	-	-
<b>10</b>	<b>Net Profit/(Loss) from discontinued operations</b>	-	-	-	-	-	-
<b>11</b>	<b>Net Profit/(Loss) for the period</b>	<b>72.83</b>	<b>14.75</b>	<b>65.09</b>	<b>97.32</b>	<b>93.67</b>	<b>133.16</b>
<b>12</b>	<b>Other Comprehensive Income (Net of Taxes)</b>						
	(i) Items that will not be reclassified to Profit and Loss						
	Remeasurement of Defined Benefit Plan (Net of tax)	-	-	-	-	-	(4.53)
	(ii) Income Tax relating to the item that will not be reclassified to Profit and Loss	-	-	-	-	-	-
	(iii) Items that will be reclassified to Profit and Loss						
	Impairment of Investment	-	-	-	-	-	-
	(iv) Income tax relating to the item that will be reclassified to Profit and Loss	-	-	-	-	-	-
<b>13</b>	<b>Total Comprehensive Income</b>	<b>72.83</b>	<b>14.75</b>	<b>65.09</b>	<b>97.32</b>	<b>93.67</b>	<b>128.63</b>
<b>14</b>	<b>Details of Equity Share Capital</b>						
	Paid Up Share Capital	1623.84	1623.84	1623.84	1623.84	1623.84	1623.84
	Face Value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00	10.00
<b>15</b>	<b>Other Equity excluding Revaluation Reserves</b>	-	-	-	-	-	1436.92
<b>16</b>	<b>Earnings per equity share:</b>						
	(a) Basic EPS	0.45	0.09	0.40	0.60	0.58	0.79
	(b) Diluted EPS	0.45	0.09	0.40	0.60	0.58	0.79

Contd. 2



REGD. OFF : UNIT NO. 202, MORYA BLUE MOON, OFF NEW LINK ROAD,  
ANDHERI WEST, MUMBAI – 400053, MAHARASHTRA.  
TEL. :022 69027777, E-MAIL: hsindialimited@gmail.com,  
Website: www.hsindia.in

LOCATION : DELHI GATE, OPP. LINEAR BUS STAND, RING ROAD, SURAT - 395 003.  
TEL. : 0261-2418300, E-MAIL : accountslps@lordshotels.com



# HS INDIA LIMITED

CIN - L55100MH1989PLC053417

**Notes:-**

- 1 The above results, after being reviewed by the Audit Committee, were approved and taken on record by the Board of Directors in their meeting held on 10th February, 2025.
- 2 The Statutory Auditors have carried out limited review of the financial results for the quarter and nine months ended on 31st December, 2024.
- 3 The above financial results have been prepared in accordance with Indian Accounting Standards ("Ind As") as notified under section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015 (amended).
- 4 The Company has only one segment of activity namely "Hotelier".
- 5 The Standalone Unaudited Financial Results for the quarter and nine months ended on 31st December, 2024 is available on the website of Bombay Stock Exchange at [www.bseindia.com](http://www.bseindia.com) and website of the Company at [www.hsindia.in](http://www.hsindia.in).
- 6 Previous year figures have been regrouped and rearranged, wherever necessary.



FOR HS INDIA LIMITED  


PUSHPENDRA BANSAL  
MANAGING DIRECTOR  
DIN-00086343

PLACE: MUMBAI  
DATE : 10TH FEBRUARY, 2025



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**K. K. HARYANI & CO.**  
**Chartered Accountants**

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**LIMITED REVIEW REPORT**

To,  
The Board of Directors  
H S INDIA LIMITED

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of H S INDIA LIMITED ("the Company") for the quarter and nine months ended on 31<sup>st</sup> December, 2024 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principle laid down in the Indian Accounting Standards 34 "interim financial reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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 statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit, and, accordingly we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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



For K. K. HARYANI & CO.  
Chartered Accountants  
FRN: 121950W

CA KISHOR K. HARYANI  
(Proprietor)

M. No.: 110780  
ICAI UDIN: 25110780BMHSHY3730

Date: 10.02.2025  
Place: Mumbai