Reg. Office Address:
Room No. 144, C-Wing, Nirman Bhawan,
Maulana Azad Road, New Delhi 110001
CIN: L70101DL2005GOI132162
Website: www.hpil.co.in
Email: info@hpil.co.in, Tel: 011-23061325

HEMISPHERE PROPERTIES INDIA LIMITED
(A Government of India Enterprise)

हेमीस्फेयर प्रॉपर्टीज इंडिया लिमिटेड
(भारत सरकार का उपक्रम)

HPIL/BS/Stx/2025-26 Dated: 10.06.2025

To,
Manager,
Listing Department
BSE Limited,
P.J. Towers, Dalal Street
Mumbai: 400 001

To,
Manager
Listing Department
National Stock Exchange of India Limited
"Exchange Plaza", Plot No. C/1,G Block,
Bandra Complex, Bandra (E),
Mumbai -400 051

Script Code: 543242 Symbol: HEMIPROP

Sub: Re-submission of XBRL financial Results for period ended 30.09.2024

Sir/ Madam,

As directed by the Exchange, a discrepancy has been observed in the Financial Results (XBRL format) submitted for period ended on 30.09.2024.

The XBRL is being resubmitted .

This is for your information and dissemination.
Thanking you,

For ***Hemisphere Properties India Limited***

LUBNA Digitally signed by LUBNA
Date: 2025.06.10 16:31:04 +05'30'

Lubna
Company Secretary & Compliance Officer

Reg. Office Address:
Room No. 144, C-Wing, Nirman Bhawan,
Maulana Azad Road, New Delhi 110001
CIN: L70101DL2005GOI132162
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HEMISPHERE PROPERTIES INDIA LIMITED
(A Government of India Enterprise)

हेमीस्फेयर प्रॉपर्टीज इंडिया लिमिटेड
(भारत सरकार का उपक्रम)

HPIL/BS/Stx/2024-25 Dated: 11.11.2024

To,
Manager,
Listing Department
BSE Limited,
P.J. Towers, Dalal Street
Mumbai: 400 001

To,
Manager
Listing Department
National Stock Exchange of India Limited
"Exchange Plaza", Plot No. C/1,G Block,
Bandra Complex, Bandra (E),
Mumbai -400 051

Script Code: 543242 Symbol: HEMIPROP

Sub: Outcome of Board Meeting.

Sir/ Madam,

In accordance with Regulations 30 and 33 of the SEBI Listing Regulations read with Schedule III, the Board of Directors, in their meeting held on Monday, November 11, 2024, inter-alia approved Un-Audited Financial Results for the half year and quarter ended on September 30, 2024. We are enclosing the Un-Audited Financial Results (Standalone) of the Company for the quarter ended on September 30, 2024 along with Limited Review Report on the Un-audited Financial Results of Company by M/s Aggarwal & Rampal**,** Chartered Accountants, Statutory Auditor of Company.

The above stated documents are also available on the website of Company, www.hpil.co.in.

The Board meeting commenced at 2.30 pm and concluded at 4.00 pm.

This is for your information and dissemination.
Thanking you,

For ***Hemisphere Properties India Limited***

LUBNA Digitally signed by LUBNA
Date: 2024.11.11 16:11:57 +05'30'

Lubna
Company Secretary & Compliance Officer

HEMISPHERE PROPERTIES INDIA LIMITED
CIN : L70101DL2005GOI132162
Statement of Assets and Liabilities
(For Half year Ended on 30 September 2024)

(₹ in Lakhs)

Particulars	As at September 30,2024 (Unaudited)	As at March 31,2024 (Audited)
ASSETS		
Non-current Assets		
(a) Property, plant and equipment	1.52	2.40
(b) Investment Property	66468.00	66470.76
(c) Intangible Assets	28194.15	28194.15
(d) Deferred Tax Assets	1067.87	1067.87
(e) Other Non- Current Assets	9156.23	10728.73
Total Non-current assets	**104887.77**	**106463.92**
Current Assets		
(a) Financial Assets		
(i) Trade Receviables	11.03	3.00
(ii) Cash and cash equivalents	3.41	2.55
(iii) Other Bank Balance	0.00	0.00
(iv) Other Financial Asstes	343.38	26.89
(b) Current Tax Assets(Tax)	85.74	80.80
(c) Other current assets	693.65	250.27
Total current Assets	**1137.21**	**363.51**
TOTAL ASSETS	**106024.98**	**106827.43**

Particulars	As at September 30,2024 (Unaudited)	As at March 31,2024 (Audited)
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	28500.00	28500.00
(b) Other equity	6691.41	7105.29
	35191.41	**35605.29**
LIABILITIES		
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	5755.97	5629.57
Total Non Current Libilities	**5755.97**	**5629.57**
Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	600.00	600.00
(ii) Trade Payables	79.73	95.33
(iii) Provisions	10.59	9.11
(iv) Other financial liabilities	64380.12	64873.42
(c) Other Current Liabilities	7.16	14.71
Total Current Libilities	**65077.60**	**65592.57**
TOTAL EQUITY AND LIABILITIES	**106024.98**	**106827.43**

Place: New Delhi
Date: 11.11.2024

D Thara
Chairperson and Managing Director

HEMISPHERE PROPERTIES INDIA LIMITED NEW DELHI

HEMISPHERE PROPERTIES INDIA LIMITED
CIN : L70101DL2005GOI132162

STATEMENT OF PROFIT AND LOSS FOR THE YEAR QUARTER AND SIX MONTHS ENDED AS ON 30th SEPTEMBER 2024

(₹ in Lakhs)

	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30 September 2024	30 June 2024	30 September 2023	30 September 2024	30 September 2023	31 March 2024
		(unaudited)	(unaudited)	(unaudited)	(unaudited)	(unaudited)	(audited)
	Revenue :						
I.	Revenue from operations	23.25	19.68	12.88	42.92	25.35	52.28
II.	Other income	175.56	179.33	193.36	354.89	388.12	744.50
III.	**Total Income (I + II)**	**198.81**	**199.01**	**206.25**	**397.82**	**413.47**	**796.78**
IV.	**Expenses:**						
	Employee benefits expenses	11.29	11.29	10.75	22.57	20.60	42.09
	Finance costs	157.21	154.20	163.47	311.40	323.99	644.04
	Depreciation, amortization and impairment	2.11	1.54	0.41	3.65	0.90	1.73
	Other Expenses	232.26	241.82	219.81	474.08	432.88	1335.92
	Total Expenses (IV).	**402.85**	**408.85**	**394.44**	**811.70**	**778.36**	**2023.78**
V.	**Profit/loss Before exceptional items and Tax (III - IV)**	**(204.04)**	**(209.84)**	**(188.19)**	**(413.88)**	**(364.89)**	**(1227.00)**
VI.	Exceptional items	-	-	-	-	-	-
VII.	Profit/(Loss) before tax (V - VI)	**(204.04)**	**(209.84)**	**(188.19)**	**(413.88)**	**(364.89)**	**(1227.00)**
VIII.	Tax expense:						
	(1) Current tax	-	-	-	-	-	-
	- For the year	-	-	-	-	-	-
	- For earlier years (net)	-	-	-	-	-	-
	(2) Deferred tax (net)	-	-	-	-	-	-
	Total Tax Expense (VIII)	0.00	0.00	0.00	0.00	0.00	(245.15)
IX	**Profit/(loss) for the period from continuing operation (VII - VIII)**	**(204.04)**	**(209.84)**	**(188.19)**	**(413.88)**	**(364.89)**	(245.15)
X	Profit/(loss) from discontinued operations	-	-	-	-	-	**(981.85)**
XI	Tax Expense of discontinued operations	-	-	-	-	-	-
XII	Profit/(loss) from discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	**Profit/(loss) for the period (IX+XII)**	**(204.04)**	**(209.84)**	**(188.19)**	**(413.88)**	**(364.89)**	**(981.85)**
XIV	Other Comprehensive Income						
XV	**Total Comprehensive Income for the period**	**(204.04)**	**(209.84)**	**(188.19)**	**(413.88)**	**(364.89)**	**(981.85)**
XVI	**Earnings Per Equity Share:**						
	(1) Basic	-0.07	-0.07	-0.07	-0.15	-0.13	-0.34
	(2) Diluted	-0.07	-0.07	-0.07	-0.15	-0.13	-0.34

Place: New Delhi
Date : 11.11.2024

HEMISPHERE PROPERTIES INDIA LTD. NEW DELHI

D Thara
Chairperson and Managing Director

M/S HEMISPHERE PROPERTIES INDIA LIMITED
CIN : L70101DL2005GOI132162
UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

(₹ in Lakhs)

	PARTICULARS	For Half year ended September 30,2024	For Half year ended September 30,2023	For the year ended 31 March 2024
A.	**CASH FLOW FROM OPERATING ACTIVITIES**			
	Net Profit/ (Loss) before tax as per Profit & Loss Account	(413.88)	(364.89)	(1227.00)
	Adjusted for:-			
	Add: Non Cash Debits			
	Interest Expenses on Compound financial instruments			
	Depreciation	126.40	113.99	230.55
	Interest Income	3.65	0.90	1.73
	Provision for doubt full Debts	(354.09)	(388.12)	(744.50)
	Dividend on Prefernce Shares	0.00	0.00	49.65
	Interest and Finance Charges	0.00	0.00	3.90
		185.00	210.00	640.14
		(452.92)	**(428.12)**	**(1045.54)**
	Movement in working capital			
	(Increase) /Decrease in other financial assets	0.00	(14.30)	-
	(Increase) /Decrease in Trade Receviable	(8.03)	16.80	14.82
	(Increase) /Decrease in other current assets	(443.38)	(455.52)	(66.87)
	Increase/ (Decrease) in other financial liabilities	(493.30)	222.55	380.53
	Increase/ (Decrease) in other current liabilities	(7.55)	(1.54)	6.62
	Increase/ (Decrease) in Trade Payables	(15.60)	12.99	42.03
	Increase/ (Decrease) in Provisions	1.48	(2.47)	2.81
		(966.38)	**(221.49)**	**379.94**
	Cash generated from Operations			
	Taxes (Paid)/ Refund	(1419.30)	(649.61)	(665.60)
		(4.94)	(28.86)	2.86
	Net Cash from Operating Activities	**(1424.24)**	**(678.47)**	**(662.75)**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**			
	(Increase/Decrease in Property Plant and Equipment	0.00		
	(Increase)/Decrease in Non Current Investment	1572.51	-	(1.02)
	(Increase/Decrease in Investment Property	0.00	-	(10728.73)
	Interest Income	37.59	388.12	(242.24)
	Net Cash Flow from/ (used in) Investing Activities	**1610.10**	**388.12**	837.53
				(10134.46)
C.	**CASH FLOW FROM FINANCING ACTIVITIES**			
	Issue of Preference Shares	-		-
	Other Changes in Miscellaneous Asets	-	-	-
	Increase/ (Decrease) in Non-Current Borrowings	-	-	(500.00)
	Increase/ (Decrease) in Current Borrowings	-		
	Interest and Finance Charge	(185.00)	(210.00)	(640.55)
	Net Cash from/ (used in) Financing Activities	**(185.00)**	**(210.00)**	**(1140.55)**
	Net Increase / (Decrease) in Cash and Cash Equivalents	0.86	(500.35)	(11937.75)
	Opening Balance of Cash & Cash Equivalents	2.54	11940.29	11940.29
	Closing Balance of Cash & Cash Equivalents	3.41	**11439.94**	2.54

Place: New Delhi
Date : 11.11.2024

HEMISPHERE PROPERTIES INDIA LIMITED ★ NEW DELHI

D Thara
Chairperson and Managing Director

Notes to the financial statement as on September 30, 2024

1. The above unaudited financial results for the quarter ended on 30.09.2024, duly reviewed and recommended by Audit Committee of Company and taken on record by the Board of Directors at their meeting held on 11.11.2024

2. The unaudited financial results for the quarter ended on 30.09.2024 have been subject to limited review by the Statutory Auditor of the Company.

3. The financial statements are prepared in compliance with Indian Accounting Standards, "Ind-AS" prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) and SEBI circular dated 5th July 2016.

4. The Company is engaged in the business of Real Estate. In the context of Ind AS 108 on 'Segment Reporting', the results are considered to constitute a single reportable primary / business segment.

5. The provisions for Income Tax/ Deferred Tax is being assessed/ computed by the Company annually and not on quarterly/ half-yearly basis in the Interim Financials (Unaudited Results).

6. The Company classified its land parcels as Investment property as the land use was not ascertained. During the period under review, the Company initiated the process for development/monetization of its land parcel at Pune. Municipal Authorities, Pune Maharashtra, vide its letter dated 25.09.2024 has tentatively approved the layout including the FSI of the amenity plots for Bopkhel land in Pune.

7. Comparative figures have been regrouped / re-casted/ rearranged wherever deemed necessary to confirm to current period classification.

Hemisphere Properties India Limited

D Thara
(Chairperson & Managing Director)
DIN: 01911714

HEMISPHERE PROPERTIES INDIA LIMITED NEW DELHI

Place: New Delhi
Date: 11.11.2024

AGGARWAL & RAMPAL
CHARTERED ACCOUNTANTS
2nd Floor, 19, Local Shopping Complex,
Madangir, New Delhi-110062, INDIA
Ph. : +91-11-40512886/87/88,
E-mail : admin@aggarwalrampal.com
www.aggarwalrampal.com

Independent Auditor's Review Report on the Unaudited Financial Results for the Quarter and Six Months ended September 30, 2024 of the Hemisphere Properties India Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Limited Review Report

To
The Board of Directors
Hemisphere Properties India Limited

We have reviewed the accompanying statement of unaudited financial results of **Hemisphere Properties India Limited** (the 'Company') for the quarter and six months ended on September 30, 2024 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Listing Regulation, 2015) as amended.

1) This Statement, which is the responsibility of the Company's management and approved by the 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.

2) 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus

AGGARWAL & RAMPAL * Chartered Accountants * FRN : 003072N New Delhi

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, *we observe the following-*

1. During the Quarter ended September 30, 2024 the Company still not complied, with the provisions contained in Section 149 of the Companies Act read with Rule – 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014 and Regulation 17(1)(b) & 2(A) , Regulation 18(1)(b)(d) & 2(b), Regulation 19(1)(c),(2) & 2(A), Regulation 20(2A), Regulation 25(3)of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 in respect of the Appointment of the Independent Directors and no provision has been made for any penalty may be imposed by the regulators.

2. Provision for Stamp Duty Payable towards registration/mutation of the complete land parcels in all states, amounting to Rs. 65,100 lacs, which has been computed based on the circle rates prevailing in Financial Year 2016- 17. The actual liability in this regard may vary, being dependent upon the Circles rates/stamp duty rates prevailing at the time of transfer of titles of land in future.

   The Company has paid an amount of Rs. 774.30 lacs (out of the above provision of Rs. 65,100 lacs) during the financial year 2022-23 for the Chennai Land and the Conveyance Deed has been executed for the said land. Further, during financial year 2023-24, an amount of Rs. 316.02 lacs, being the Development Fees/Mutation Charges on Mutation of Kolkata land parcel has been appropriated out of Rs. 65100 lacs, and paid in May 2024. However, the management has not re-assessed/reviewed the remaining outstanding liability of Rs. 64009.68 lacs as of September 30, 2024.

3. Non-Recognition/Accounting of Property Tax/Urban Land Tax Liability by the Company in relation to the Land Parcel of 53.04 acres in Chennai. The management is of the view that the Liability for the said cost is not presently determinable, and shall be accounted for only when the demand is ascertained from the said local revenue authority.

4. The balances shown in financial statements against Trade Receivables, Trade Payables, Non-Current Borrowings, Current Borrowings, Other Financial Liabilities, Other Current Liabilities and Other Financial Assets are subject to confirmation, and reconciliation, consequential effect (if any) on the financial statements remains unascertained.



We draw attention to the fact that corresponding figures for the quarter / half year ended 30 September, 2023 and for the quarter ended 30 June, 2024 are based on previously issued unaudited financial results that were reviewed, and figures for the year ended 31 March, 2024 are based on the audited financial statements that were audited, by the predecessor auditor, who expressed unmodified conclusion / opinion on those unaudited financial results / audited financial statements.

Apart from that nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable accounting standards and other recognised 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Aggarwal & Rampal
Chartered Accountants
F.R No. 003072N



Aditya Aggarwal
(Partner)
Membership No: 515644
UDIN: 24515644BKELSU4441
Place: New Delhi
Date: November 11, 2024