

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: 14.08.2025

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 05
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Script Code: 543242

Symbol: HEMIPROP

Sub: Outcome of Board Meeting.

Sir/ Madam,

The Board of Directors, in their meeting held on Thursday, August 14, 2025, inter-alia considered and approved the Unaudited Standalone Financial Results of the Company for the quarter ended June 30, 2025, were approved and taken on record.

It may be noted that M/s Aggarwal & Rampal, Chartered Accountants, have issued a Limited Review Report with an unmodified opinion on the above-mentioned financial results.

The above stated documents are also available on the website of Company, www.hpil.co.in.
The Board meeting commenced at 3.00 PM and concluded at 4.40 pm.
This is for your information and dissemination.

Thanking you,

For **Hemisphere Properties India Limited**

Lubna
Company Secretary & Compliance Officer

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STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2025

(₹ in Lakhs)

Particulars	Quarter Ended			Year Ended
	30th June 2025	31-Mar-2025	30th June 2024	31-Mar-2025
	(unaudited)	(audited)	(unaudited)	(audited)
Revenue :				
I. Revenue from operations	23.86	23.86	19.68	90.64
II. Other income	135.29	178.02	179.33	692.12
III. Total Income (I + II)	159.15	201.88	199.01	782.76
IV. Expenses:				
Employee benefits expenses	12.53	11.88	11.29	46.33
Finance costs	169.24	140.01	154.20	609.41
Depreciation, amortization and impairment	3.52	6.41	1.54	12.16
Other Expenses	238.15	325.54	241.82	1043.08
Total Expenses (IV).	423.44	483.83	408.85	1710.98
V. Profit/loss Before exceptional items and Tax (III - IV)	(264.29)	(281.95)	(209.84)	(928.23)
VI. Exceptional items	-	-	-	-
VII. Profit/(Loss) before tax (V - VI)	(264.29)	(281.95)	(209.84)	(928.23)
VIII. Tax expense:				
(1) Current tax	-	-	-	-
- For the year	-	-	-	-
- For earlier years (net)	-	-	-	-
(2) Deferred tax (net)	-	(176.38)	-	(176.38)
Total Tax Expense (VIII)	-	(176.38)	-	(176.38)
IX. Profit/(loss) for the period from continuing operation (VII - VIII)	(264.29)	(105.57)	(209.84)	(751.85)
X. Profit/(loss) from discontinued operations	-	-	-	-
XI. Tax Expense of discontinued operations	-	-	-	-
XII. Profit/(loss) from discontinued operations (after tax) (X-XI)	-	-	-	-
XIII. Profit/(loss) for the period (IX+XII)	(264.29)	(105.57)	(209.84)	(751.85)
XIV. Other Comprehensive Income	-	-	-	-
XV. Total Comprehensive Income for the period	(264.29)	(105.57)	(209.84)	(751.85)
XVI. Earnings Per Equity Share:				
(1) Basic	(0.09)	(0.04)	(0.07)	(0.26)
(2) Diluted	(0.09)	(0.04)	(0.07)	(0.26)



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(भारत सरकार का उपक्रम)

Notes to the financial statement as on June 30, 2025

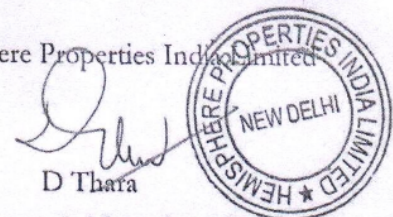
1. The above unaudited financial results for the quarter ended on 30.06.2025, duly reviewed and recommended by Audit Committee of Company and taken on record by the Board of Directors at their meeting held on 14.08.2025.
2. The unaudited financial results for the quarter ended on 30.06.2025 have been subject to limited review by the Statutory Auditor of the Company.
3. The figures of the quarter ended March 31, 2025 are the balancing figure between the audited figures in respect of full financial year and the published figures of nine months ended December 31, 2024, which were subjected to limited review by the Statutory Auditors.
4. 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.
5. 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.
6. 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).
7. Comparative figures have been regrouped / re-casted/ rearranged wherever deemed necessary to confirm to current period classification.

Place : New Delhi

Date :14.08.2025



Hemisphere Properties India Limited



D Thara

(Chairperson & Managing Director)

DIN: 01911714

Limited Review Report on the Unaudited Financial Results for the Quarter ended June 30, 2025 of the Hemisphere Properties India Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended)

To

The Board of Directors

Hemisphere Properties India Limited

- 1) We have reviewed the accompanying statement of unaudited financial results of **Hemisphere Properties India Limited** (the 'Company') for the quarter ended on June 30, 2025 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulation').
- 2) 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.
- 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. 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 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 June 30, 2025 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 June 30, 2025.

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.*

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



We draw attention to the fact that corresponding figures for the quarter ended 30 June, 2024 were audited, by the predecessor auditor, who expressed unmodified conclusion / opinion on those unaudited financial results.

Apart from that 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 ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulations 33 of the Listing Regulations, 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

FRN: 003072N
New Delhi

Aditya Aggarwal
(Partner)

Membership No: 515644

UDIN: 25515644BMLKQD8203

Place: New Delhi

Date: August 14, 2025