



CIN: U70100KA2011PTC061599

HIREN WAHEN BUILDTECH Pvt. Ltd.

October 24, 2024

To,
The Manager,
Listing Department,
Bombay Stock Exchange Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai -400001.

BSE Script Code – 975302

Sub: Submission of Un-audited Financial Results for the quarter and half year ended September 30, 2024.

Reference: Regulation 52(1) (read with Part B of Schedule III) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir / Madam,

In terms of provisions of Regulation 52(1) (read with Part B of Schedule III) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR), as amended from time to time, please note that the Board of Hiren Wahan Buildtech Private Limited at its Meeting held today, i.e., Wednesday, October 23, 2024 have *inter-alia* approved the Un-audited Financial Results for the quarter and half ended September 30, 2024, including the disclosures under Regulation 52(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, (LODR), with an unmodified opinion.

Further, please note that the Statutory Auditors of the Company i.e., P Ganesh Kumar and Associates, Chartered Accountants have submitted the Limited Review Report for the quarter and half ended September 30, 2024.

The above information along with the relevant documents shall also be made available on the Company's website <https://www.hwbuildtech.com>.

You are requested to kindly take the above information on your records.

Thanking You,

For Hiren Wahan Buildtech Private Limited

Narendra Kalahasthi Babu
Director
DIN: 01477343

Place: Bangalore

CC: Beacon Trusteeship Limited
5W, 5th Floor, The Metropolitan,
Bandra Kurla Complex, Bandra (East),
Mumbai-400051.

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended).

**Review Report to
The Board of Directors
M/s Hiren Wahan Buildtech Private Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Hiren Wahan Buildtech Private Limited (the "Company") for the quarter ended and Half year ended September 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standard 25, AS25) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the 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 Standards on Auditing 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.

4. Based on our review conducted as above and based on the consideration of the other reports 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 Accounting Standards (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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Emphasis of Matter

We draw your attention to Note to the Financial Results which explains the management's assessment of the financial impact due to the lock-down and other restrictions and conditions related to the COVID -19 pandemic situation, for which a definitive assessment of the impact in the subsequent period is highly dependent upon circumstances as they evolve. Our opinion is not modified in respect of this matter.

Amount spent for TDR purchase and cost of construction for additional floors amounting to Rs 2327.01 Lacs as on 30.09.2024 in M/s Hiren Wahan Buildtech Firm yet to be approved by Approving Authority.

6. Other Matter

The accompanying Statement includes Company's share of net profit after tax of Rs.5.08 Lakhs for the Half yearly ended September 30, 2024 as considered in the Statement. Our conclusion on the Statement is not modified in respect of the above matter.

For P Ganesh Kumar & Associates,
Chartered Accountants,
ICAI Firm Reg No.026030S



P T Ganesh Kumar
Proprietor
ICAI Membership Number: 262593
UDIN: 24262593BKAZCV7506



Place: Bangalore
Date: 23/10/2024.

Statement of Standalone Unaudited Financial Results for the Half Yearly Ended 30 September 2024

Sl No	Particulars	Quarter Ended		Half Yearly Ended	Year Ended
		30-09-2024 (Unaudited)	30-09-2023 (Audited)	30-09-2024 (Unaudited)	31-03-2024 (Audited)
1	Income				
	Revenue from operations	-	51.51	-	52.06
	Other income	264.30	29.11	513.38	256.33
	Total income	264.30	80.61	513.38	308.39
2	Expenses				
	(Increase)/ decrease in inventory	-	-	-	23.30
	Development Expenses	-	16.78	-	-
	Employee benefits expense	-	-	489.33	224.45
	Finance costs	259.10	-	-	0.02
	Depreciation and amortisation expense	-	-	18.94	14.82
	Other expenses	8.84	0.55	508.27	262.59
	Total expenses	267.94	17.33	508.27	262.59
3	Profit before exceptional items (1-2)	-3.65	63.28	5.11	45.80
4	Exceptional items	-	-	-	-
5	Profit before tax (3+4)	-3.65	63.28	5.11	45.80
6	Tax expense				
	Current tax	-	10.13	0.03	3.80
	Deferred tax	-	-	-	0.09
	Total tax expenses	-	10.13	0.03	3.89
7	Net profit for the period/ year (5-6)	-3.65	53.15	5.08	41.91
8	Other comprehensive income				
	Items that will not be reclassified to profit or loss	-	-	-	-
	Remeasurements of the defined benefit liabilities	-	-	-	-
	Tax impact	-	-	-	-
	Total comprehensive income for the period/ year	-	-	-	-
9	[Comprising Net profit for the period / year and Other comprehensive income (after tax)] (7+8)	-3.65	53.15	5.08	41.91
10	Paid-up equity share capital (Face Value of Rs.10/- per Share)	10.00	10.00	10.00	10.00
11	Earnings Per Share*(Face Value of Rs.10/- per share)				
	a) Basic	-3.65	53.15	5.08	41.91
	b) Diluted	-3.65	53.15	5.08	41.91
12	Ratios and Other Disclosure* (Refer Note 5)				
	a) Debt	5,522.10	22.10	5,522.10	5,009.01
	b) Net worth	238.59	234.67	238.59	233.51
	c) Reserves excluding revaluation reserve	228.59	233.67	228.59	223.51
	d) Debenture redemption reserve (DRR)	NA	NA	NA	NA
	e) Debt equity ratio	23.14	0.09	23.14	21.45
	f) Debt service coverage ratio	0.09	2.86	1.01	1.20
	g) Interest service coverage ratio	0.99	NA	1.01	1.20
	h) Capital redemption reserve / DRR	NA	NA	NA	NA
	i) Current ratio	3.36	1.96	3.36	6.52
	j) Long term debt to working capital	29.91	0.26	29.91	10.25
	k) Bad debts to accounts receivable ratio	NA	NA	NA	NA
	l) Current liability ratio	0.01	0.80	0.01	0.02
	m) Total debt to total assets	0.96	0.32	0.96	0.96
	n) Debtors turnover	NA	NA	NA	NA
	o) Inventory turnover	NA	NA	NA	NA
	p) Operating margin %	-	1.23	-	5.19
	q) Net profit margin %	-0.01	0.66	-	0.14
	See accompanying notes to financial results				

In terms of our report attached.
For P Ganesh Kumar & Associates
Chartered Accountants
Firm Reg.No. : 0260305

P Ganesh Kumar

P T Ganesh Kumar
Proprietor
Membership.No: 262593
Place: Bangalore
Date : 23/10/2024
UDIN: 2426593BKAZCV7506



FOR HIREN WAHEN BUILDTECH PVT LTD

Narendra Babu K
Narendra Babu K
Director
DIN: 01477343

Soujanya Reddy
Soujanya Reddy
Director
DIN: 07900846



CIN: U70100KA2011PTC061599

HIREN WAHEN BUILDTECH Pvt. Ltd.**Notes:**

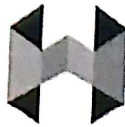
1. The above financial results have been prepared in accordance with the requirements of Regulation 52 of the SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015 as amended and the Indian Accounting Standards ("IND AS") notified under Companies (Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Rules, 2016, prescribed under section 133 of the Companies Act 2013 ('the Act') read with relevant rules thereunder and the other accounting principles generally accepted in India.

The disclosures as per Regulation 52(4) of the SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015 for the quarter and half year ended September 30, 2024 are enclosed as **Annexure**.

2. The above financial results have been approved by the Board at its Meeting held on October 23, 2024.
3. The statutory auditors of the Company P Ganesh Kumar and Associates, Chartered Accountants have carried out limited review of the aforesaid results.
4. The figures for the quarter and half year ended September 30, 2024, were subject to limited review by Statutory Auditors of the Company.
5. Previous year/ period figures have been regrouped/ rearranged wherever necessary to conform to the current period figures.
6. Statement of assets and liabilities:

Statement of assets and liabilities for the quarter and half ended September 30, 2024

Particulars	September 30, 2024 (Unaudited)(Rs. In Lakhs)	March 31, 2024 (Audited) (Rs. In Lakhs)
Shareholders' Funds		
Share Capital	10.00	10.00
Reserves and Surplus	228.588	223.508
Total	238.588	233.508
Non-Current Liabilities		
Long Term Borrowings	5500.00	4900.00
Other Long-term Liabilities	22.100	22.100
Total	5522.100	4922.10
Current Liabilities		
Trade Payables	4.985	10.506
Other Current liabilities	70.664	70.436
Short Term Provisions	2.492	5.390
Total	78.140	86.332
Total Equity and Liabilities	5838.828	5241.939
Assets		
Fixed Assets	0.601	0.601
Non Current Investments	5574.94	4674.32
Deferred Tax Assets(Net)	0.536	0.536
Current Assets		
Trade Receivables	2.997	2.939
Cash and Cash Equivalents	32.276	335.117
Short Term Loans and advances	227.479	228.424
Total	262.751	566.48
Total Assets	5838.828	5241.939



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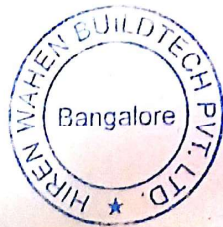
7. Statement of Cash Flow:

Statement of Cash Flow for the quarter and half ended September 30, 2024

Particulars	September 30, 2024 (Unaudited) (Rs. In Lakhs)	September 30, 2023 (Audited) (Rs. In Lakhs)
Cash flow from Operating Activities		
Net Profit Before Tax	5.11	46
Adjustments:		
Interest and Other Income	(493.53)	(256)
Interest and Finance Charges	489.33	224
Changes in Working Capital		
Trade Receivables	(0.06)	66
Loans and advances	489.33	10
Trade Payables	(5.52)	(27)
Loans(Liabilities)	-	4900
Other Current Assets	0.58	2
Non Current Assets	(900.62)	(4532)
Other Liabilities & Provisions	(3.25)	(138)
Income Taxes Paid	(0.03)	(4)
Net Cash Generated by Operating Activities	(907.04)	291
Cash Flow from Investing Activities		
Interest Income	493.53	256
Net Cash Used in Investing Activities	493.53	256
Cash flow from Financing Activities		
Issuance of Debt Capital	600.00	0
Issuance of Additional Share Capital	0.00	9
Interest & Finance Cost	(489.33)	(224)
Net Cash Used in Financing Activities	110.67	(215)
Net (Decrease) / Increase in Cash and Cash Equivalents	(302.84)	332
Cash and Cash Equivalents at the Beginning of the Reporting Period	335.12	3
Cash and Cash Equivalents at the end of the Reporting Period	32.28	335

For Hiren Wahan Buildtech Private Limited

Narendra Kalahasthi Babu
Director
DIN: 01477343



Place: Bangalore
Date: 23/10/2024

CC: Beacon Trusteeship Limited
5W, 5th Floor, The Metropolitan,
Bandra Kurla Complex, Bandra (East),
Mumbai-400051.



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HIREN WAHEN BUILDTECH Pvt. Ltd.**ANNEXURE****Disclosure as per Regulation 52(4) of the SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015**

We are pleased to submit following information pursuant to Regulation 52(4) of the SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015: **Amounts in Lakhs**

Item(s) required to be disclosed under Regulation 52(4) of SEBI (LODR) 2015	Details Particulars for the quarter and half ended September 30, 2024
Debt-equity ratio	23.14
Debt service coverage ratio	11.17
Interest service coverage ratio	0.99
Outstanding redeemable preference shares (quantity and value)	NA
Capital redemption reserve/debenture redemption reserve	NA
Net worth	238.58
Net profit after tax	5.081
Earnings per share	5.081
Current ratio	3.3626
Long term debt to working capital	29.912
Bad debts to Account receivable ratio	NA
Current liability ratio	0.0134
Total debts to total assets	0.9591
Debtor's turnover	NA
Inventory turnover	NA
Operating margin (%)	NA
Net profit margin (%)	0.01