



CIN: U70100KA2011PTC061599

HIREN WAHEN BUILDTECH Pvt. Ltd.

February 11, 2025

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 Nine Months ended December 31, 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., Tuesday, February 11, 2025 have *inter-alia* approved the Un-audited Financial Results for the quarter and Nine months ended December 31, 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 Nine months ended December 31, 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

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BABU
KALAHASTHI

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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 Nine Months ended December 31, 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.

6. Other Matter

The accompanying Statement includes Company's share of net profit after tax of Rs.18.45 Lakhs for the Nine Months ended December 31, 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

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P T Ganesh Kumar
Proprietor
ICAI Membership Number: 262593
UDIN: 25262593BMJLXS9128

Place: Bangalore
Date: 11/02/2025.

HIREN WAHEN BUILDTECH PRIVATE LIMITED
CIN - U70100KA2011PTC061599

No.1158 Sy No. 86/4 86/6 Panathur Marath Halli Bangalore KA 560103 IN

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

Rs. In Lakhs


Sl No	Particulars	Quarter Ended			Nine Months ended		Year Ended
		31-12-2024 (Unaudited)	30-09-2024 (Unaudited)	31-12-2023 (Unaudited)	31-12-2024 (Unaudited)	31-12-2023 (Unaudited)	31-03-2024 (Audited)
1	Income						
	Revenue from operations			-		51.51	52.06
	Other income	282.68	264.30	-	796.07	12.78	256.33
	Total income	282.68	264.30	-	796.07	64.29	308.39
2	Expenses						
	(Increase)/ decrease in inventory						0.00
	Development Expenses						23.30
	Employee benefits expense					0.51	0.00
	Finance costs	259.10	259.10	9.62	748.43	9.68	224.45
	Depreciation and amortisation expense			0.01		0.02	0.02
	Other expenses	10.21	8.84	18.83	29.15	19.44	14.82
	Total expenses	269.31	267.94	28.45	777.58	29.64	262.59
3	Profit before exceptional items (1-2)	13.37	-3.64	-28.45	18.49	34.65	45.80
4	Exceptional items				-	-	-
5	Profit before tax (3+4)	13.37	-3.64	-28.45	18.49	34.65	45.80
6	Tax expense						
	Current tax	-	-	-4.63	0.03	5.50	3.80
	Deferred tax	-	-	0.13		1.03	0.09
	Total tax expenses	-	-	-4.50	0.03	6.53	3.89
7	Net profit for the period/ year (5-6)	13.37	-3.64	-23.95	18.46	28.12	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)	13.37	-3.64	-23.95	18.46	28.12	41.91
10	Paid-up equity share capital (Face Value of Rs.10/- per Share)	10	10	10	10		10
11	Earnings Per Share*(Face Value of Rs.10/- per share)						
	a) Basic	13.37	-3.64	-23.95	18.46	28.12	41.91
	b) Diluted	13.37	-3.64	-23.95	18.46	28.12	41.91
12	Ratios and Other Disclosure*						
	a) Debt	5,522.10	5,522.10	4,022.12	5,522.10	4,022.12	5,009.01
	b) Net worth	251.96	238.59	219.72	251.96	219.72	233.51
	c) Reserves excluding revaluation reserve	241.96	228.59	209.72	241.96	209.72	223.51
	d) Debenture redemption reserve (DRR)	NA	NA	NA	NA	NA	NA
	e) Debt equity ratio	21.92	23.14	18.31	21.92	18.31	21.45
	f) Debt service coverage ratio	0.00	0.09	0.01	0.00	0.01	1.20
	g) Interest service coverage ratio	1.05	0.99	-1.49	1.02	3.91	1.20
	h) Capital redemption reserve / DRR	NA	NA	NA	NA	NA	NA
	i) Current ratio	3.11	3.36	49.81	3.11	49.81	6.52
	j) Long term debt to working capital	34.79	29.91	0.98	34.79	0.98	10.25
	k) Bad debts to accounts receivable ratio	NA	NA	NA	NA	NA	NA
	l) Current liability ratio	0.01	0.01	0.02	0.01	0.02	0.02
	m) Total debt to total assets	0.94	0.96	0.93	0.94	0.93	0.96
	n) Debtors turnover	NA	NA	NA	NA	NA	NA
	o) Inventory turnover	NA	NA	NA	NA	NA	NA
	p) Operating margin %	-	-	-	-	-	5.19
	q) Net profit margin %	4.73	-0.01	-	2.32	0.44	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

FOR HIREN WAHEN BUILDTECH PVT LTD


P T Ganesh Kumar
Proprietor
Membership.No: 262593
Place: Bangalore
Date : 11.02.2025
UDIN: 25262593BMJLXS9128




Narendra Babu K
Director
DIN: 01477343


Soujanya Reddy
Director
DIN: 07900846



CIN: U70100KA2011PTC061599

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 ended December 31, 2024
Debt-equity ratio	21.92
Debt service coverage ratio	0.00
Interest service coverage ratio	1.05
Outstanding redeemable preference shares (quantity and value)	NA
Capital redemption reserve/debenture redemption reserve	NA
Net worth	251.96
Net profit after tax	13.37
Earnings per share	13.37
Current ratio	3.11
Long term debt to working capital	34.79
Bad debts to Account receivable ratio	NA
Current liability ratio	0.01
Total debts to total assets	0.94
Debtor's turnover	NA
Inventory turnover	NA
Operating margin (%)	NA
Net profit margin (%)	4.73