



CIN: U70100KA2011PTC061599

HIREN WAHEN BUILDTECH Pvt. Ltd.

August 12, 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 ended June 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., Monday, August 12, 2024 have *inter-alia* approved the Un-audited Financial Results for the quarter ended June 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., B Sreenivasa & Co, Chartered Accountants have submitted the Limited Review Report for the quarter ended June 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 Babu Kalahasti
Managing Director
DIN: 01477343

Place: Bangalore

CC: Beacon Trusteeship Limited

Debenture Trustee



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 June 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



B. Sreenivasa & CO
CHARTERED ACCOUNTANTS

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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 1892.06 Lacs as on 30.06.2024 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.8.72 Lakhs for the quarter ended June 30, 2024 as considered in the Statement. Our conclusion on the Statement is not modified in respect of the above matter.

For B Sreenivasa & Co,
Chartered Accountants,
ICAI Firm Reg No.0092875

CA B Sreenivasa Setty
Proprietor
ICAI Membership Number: 205645
UDIN: 24205645BKGZTM9041


Place: Bangalore
Date: 12/08/2024.

HIREN WAHEN BUILDTech PRIVATE LIMITED
CIN - U70100KA2011PTC061599
No.1158 Sy No. 86/4 B6/B Panathur Marath Halli Bangalore KA 560103 IN
Statement of Standalone Unaudited Financial Results for the Quarter Ended 30 June 2024

Sl No	Particulars	Quarter Ended		Year Ended	
		30-06-2024 (Unaudited)	31-03-2024 (Audited)	30-06-2023 (Unaudited)	31-03-2024 (Audited)
1	Income				
	Revenue from operations	0.00	8.55	0.00	52.06
	Other income	249.09	243.55	0.00	256.33
	Total income	249.09	244.10	-	308.39
2	Expenses				
	(Increase)/ decrease in inventory	0.00	0.00	0.00	0.00
	Development Expenses	0.00	5.87	0.04	23.30
	Employee benefits expense	0.00	0.00	0.00	0.00
	Finance costs	230.23	205.26	0.03	224.45
	Depreciation and amortisation expense	0.00	0.09	0.00	0.02
	Other expenses	10.10	12.31	0.12	14.82
	Total expenses	240.33	223.44	0.19	262.59
3	Profit before exceptional items (1-2)	8.76	20.67	-0.19	45.80
4	Exceptional items	-	-	-	-
5	Profit before tax (3+4)	8.76	20.67	-0.19	45.80
6	Tax expense				
	Current tax	0.03	-1.70	0.00	3.80
	Deferred tax	0.00	0.09	0.00	0.09
	Total tax expenses	0.03	-1.61	-	3.89
7	Net profit for the period/ year (5-6)	8.73	22.28	-0.19	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)	8.73	22.28	-0.19	41.91
10	Paid-up equity share capital (Face Value of Rs.10/- per Share)	10	10	10	10
11	Earnings Per Share* (Face Value of Rs.10/- per share)				
	a) Basic	8.73	22.28	-0.19	41.91
	b) Diluted	-	-	-	-
12	Ratios and Other Disclosure* (Refer Note 5)				
	a) Debt	5,605.52	5,009.01	95.00	5,009.01
	b) Net worth	242.23	233.51	182.60	233.51
	c) Reserves excluding revaluation reserve	232.23	0.00	181.60	223.51
	d) Debenture redemption reserve (DRR)	NA	NA	NA	NA
	e) Debt equity ratio	23.14	21.45	0.52	21.45
	f) Debt service coverage ratio	0.00	0.00	NA	0.00
	g) Interest service coverage ratio	0.00	0.00	NA	0.00
	h) Capital redemption reserve / DRR	NA	NA	NA	NA
	i) Current ratio	10.03	6.52	1.83	6.52
	j) Long term debt to working capital	7.33	10.25	0.36	10.25
	k) Bad debts to accounts receivable ratio	NA	NA	NA	NA
	l) Current liability ratio	0.01	0.02	0.77	0.02
	m) Total debt to total assets	0.96	0.96	0.34	0.96
	n) Debtors turnover	NA	NA	NA	NA
	o) Inventory turnover	NA	NA	NA	NA
	p) Operating margin %	-	410.17	-	5.19
	q) Net profit margin %	0.04	0.09	-	0.14
	See accompanying notes to financial results				

In terms of our report attached.

For B Sreenivasa & Co
Chartered Accountants
Firm Reg.No. : 0992825


CA B Sreenivasa Setty
Proprietor
Membership.No: 205645
Place: Bangalore
Date: 12/08/2024
UDIN: 24205645BK92TM9041

FOR HIREN WAHEN BUILDTech PVT LTD


VIBHA VYAS
Company Secretary


Narendra Babu K
Director
DIN: 01477343


Soujanya Reddy
Director
DIN: 07900846

Notes to financial results

1. The above unaudited financial results of Hiren Wahan Buildtech Private Limited (the "Company") has been reviewed and approved by the Board of Directors at their respective meetings held on 12th August 2024. The statutory auditors have carried out limited review of the above results.
2. These unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25, (AS-25), "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.

3. Segment information

The Chief Operating Decision Maker reviews the operations of the Company as a Construction of Residential Building and related activity, which is considered to be the only reportable segment by the Management. Hence, there are no additional disclosures to be provided under Ind-AS 108 - Segment information with respect to the single reportable segment, other than those already provided in these financial results. The Company is domiciled in India. The Company's revenue from operations from external customers relate to Construction in India and the noncurrent assets of the Company are located in India.

4. Formulas used for computation of ratios and other disclosures:

- a. Debt represents borrowings (current and non-current) outstanding as at reporting date.
- b. Net worth or Equity represents paid up equity share capital plus other equity.
- c. Debt Equity ratio: Debt/ Equity.
- d. Debt service coverage ratio: Net profit before interest and tax (EBIT) / [Interest + Principal repayments during the year/ period]. Interest represents interest charged.
- e. Interest service coverage ratio: EBIT/ Interest charged.
- f. Current ratio: Current assets/ Current liabilities.
- g. Long term debt to working capital: Non-current borrowings / (Current assets less current liabilities).
- h. Bad debts to accounts receivable ratio: Bad debts/ Average trade receivables.
- i. Current liability ratio: Total current liabilities/ Total liabilities.
- j. Total debts to total assets: Total debt / Total assets (Noncurrent assets and current assets).
- k. Debtors' turnover: Revenue from operations / Average trade receivables.
- l. Inventory turnover: Revenue from operations / Average inventories.
- m. Operating margin: (Net profit before interest, tax, depreciation and amortisation (EBITDA) - Other Income) / Revenue from operations.
- n. Net profit margin: Net profit after tax (including exceptional items) / Total Revenue.

5. The figures for the quarter ended 31 March 2024 are the derived figures between the audited figures in respect of the year ended 31 March 2024 and the unaudited figures in respect of nine months ended 31 December 2023, which was subjected to limited review.

For and on behalf of Board of Directors of

Hiren Wahan Buildtech Private Limited



Narendra Babu K
Director

Place: Bangalore
Date: 12/08/2024.



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HIREN WAHEN BUILDTECH Pvt. Ltd.**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 as on Quarter ended on June 30, 2024
Debt-equity ratio	23.14
Debt service coverage ratio	0.00
Interest service coverage ratio	0.00
Outstanding redeemable preference shares (quantity and value)	NA
Capital redemption reserve/debenture redemption reserve	NA
Net worth	242.23
Net profit after tax	8.73
Earnings per share	8.73
Current ratio	10.03
Long term debt to working capital	7.33
Bad debts to Account receivable ratio	NA
Current liability ratio	0.01
Total debts to total assets	0.96
Debtor's turnover	NA
Inventory turnover	NA
Operating margin (%)	-
Net profit margin (%)	0.04

For Hiren Wahen Buildtech Private Limited

Narendra Babu Kalahasti

Managing Director

DIN: 01477343