HINDUSTAN APPLIANCES LIMITED

Reg. Off. : 1301, 13th Floor, Peninsula Business Park, Tower B, Senapati Bapat Marg,
Lower Parel (West), Mumbai 400013. Email Id: info.roc7412@gmail.com
Tel. No. 022 -30036565 | Website: www.hindustan-appliances.in
CIN: L18101MH1984PLC034857

Date: 29th May, 2026

To,
BSE Limited
Dept. of Corporate Services
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001.

Stock Code – BSE Code No. 531918

Dear Sir/Madam,

Sub: Outcome of Board Meeting of the Company held on 29th May, 2026.
Ref: Approval of Audited Financial Statements for the quarter and year ended 31st March, 2026.

Pursuant to Regulation 30 and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors at its meeting held today i.e. on Friday, 29th May, 2026 has inter-alia considered and approved the following matters and are the same attached within.

1. Audited Standalone and Consolidated Financial Results for the quarter and year ended on 31st March, 2026.

2. Auditor's Report on the Standalone and Consolidated Audited Financial Results for the quarter and Year ended 31st March, 2026.

3. Declaration in respect of Auditor’s Report with Unmodified Opinion.

4. Proposed the reappointment of Mr. Kalpesh Rameshchandra Shah (DIN No: 00294115) as director of the company who retires by rotation and being eligible offers himself for re-appointment.

5. Directors report for the year ended 31st March, 2026 and Notice of Annual General Meeting to be held on 25th June, 2026.

6. The Register of Members will remain close from Friday, 19th June, 2026 to Thursday, 25th June, 2026 (both the days inclusive) for the purpose of ensuing Annual General Meeting.

7. The Annual General Meeting of the Company will be held on Thursday, 25th June, 2026.

8. Took note of the appointment of Ms. Julie Mehul Shah (DIN: 03500721) as an Additional Director of the Company with effect from 07th August, 2025 pursuant to the provisions of Section 161 of the Companies Act, 2013.Further, based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors has approved and recommended to the shareholders, the appointment of Ms. Julie Mehul Shah (DIN: 03500721) as a Director of the Company, liable to retire by rotation, subject to approval of the shareholders at the ensuing Annual General Meeting of the Company.

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We enclose herewith brief details of the aforesaid appointment in Annexure A. The above information is also available on the website of the Company.

The board of directors has not recommended any dividend for financial year ended 31st March, 2026.

In terms of Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Financial Results with respect to the above is also being advertised in the newspapers.

The meeting of the Board of Directors Commenced at 3:00 P.M and concluded at 3:40 P.M

We request you to take the above on record and the same be treated as the necessary compliance under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Thanking You,
Yours Faithfully,
FOR HINDUSTAN APPLIANCES LIMITED

NIYATI SENGAR

Digitally signed by NIYATI SENGAR
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Date: 2026.05.29 16:24:51 +05'30'

NIYATI SENGAR
COMPANY SECRETARY AND COMPLIANCE OFFICER
MEMBERSHIP NO: A50803

HINDUSTAN APPLIANCES LIMITED

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CIN: L18101MH1984PLC034857

Date: 29th May, 2026

To,
BSE Limited
Dept. of Corporate Services
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001.

Stock Code – BSE Code No. 531918

Dear Sir/Madam,

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

In compliance with the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, We hereby declare that, M/s. A D V & Associates, Statutory Auditors of the Company, have issued an Audit Report with unmodified opinion of the Audited Financial Results of the Company (Standalone and Consolidated) for the year ended 31st March, 2026.

Please take the same on your records.

Thanking You,
Yours Faithfully,
FOR HINDUSTAN APPLIANCES LIMITED

NIYATI SENGAR

Digitally signed by NIYATI SENGAR
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Date: 2026.05.29 16:25:40 +05'30'

NIYATI SENGAR
COMPANY SECRETARY AND COMPLIANCE OFFICER
MEMBERSHIP NO: A50803

Annexure A

Details under amended Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

S/N	Particulars	Details
1.	Reason for Change viz. appointment	Recommendation for appointment / regularisation of Ms. Julie Mehul Shah (DIN: 03500721), who was appointed as an Additional Director of the Company with effect from 07th August, 2025, as a Director of the Company subject to approval of shareholders at the ensuing Annual General Meeting.
2.	Date of Appointment as Additional Director	07th August, 2025
3.	Brief Profile	Ms. Julie Mehul Shah possesses experience and knowledge in the areas of business administration, corporate management and allied matters. She has been associated with the Company as an Additional Director since 07th August, 2025.
4.	Disclosure of relationships between directors (in case of appointment of a director)	Ms. Julie Mehul Shah is not related to any Director or Key Managerial Personnel of the Company.

ADV & ASSOCIATES
CHARTERED ACCOUNTANTS

807, 14B-Wing,Metroplex
Mindspace Complex,
Off Link Road,
Malad (West), Mumbai – 400064
Tel : 9998871892
Email : advassociates@gmail.com

Independent Auditor's Report on Standalone Financial Results of Hindustan Appliances Limited ("the Company") for Quarter and Year ended March 31, 2026 Pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
Hindustan Appliances Limited

Opinion

We have audited the accompanying Statement of quarterly and year to date financial results of **Hindustan Appliances Limited** ('the Company') for the quarter and year ended March 31, 2026, ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

i. is presented in accordance with the requirements of the Listing Regulations in this regard; and

ii. gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the net loss, other comprehensive income and other financial information of the Company for quarter ended March 31, 2026 and for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs') specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results' section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the Standalone Financial Statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Results

These standalone financial results have been prepared on the basis of the standalone annual audited Financial Statements and has been approved by the Company's Board of Directors. The Company's Board of Directors are responsible for the preparation and presentation of the standalone financial results that gives a true and fair view of the net loss and other comprehensive income and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Ind AS prescribed under Section 133 of the Act, read with relevant rules issued there under and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities;

ADV ASSOCIATES FRN: 128045W CHARTERED ACCOUNTANTS selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place adequate internal financial controls with reference to Standalone Financial Statements and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of the management's and Those Charged with Governance's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

ADV & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN: 128045W

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial results that, individually or in aggregate makes it probable that the economic decision of a reasonably knowledgeable user of the standalone financial results may be influenced. We consider quantitative materiality and qualitative factors (i) in planning the scope our audit work and in evaluating the results of our work and (ii) to evaluate the effect of any identified misstatements in the standalone financial results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The standalone financial results include the result for the quarter ended March 31, 2026, being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Our opinion is not modified in respect of these matters.

For ADV & Associates
Chartered Accountants
FRN: 128045W

ADV & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN: 128045W

Pratik Kabra
Partner
Membership No.: 611401
UDIN: 26611401YTELOY3969
Place: Mumbai
Date: 29th May, 2026

ADV & ASSOCIATES
CHARTERED ACCOUNTANTS

807, 14B-Wing,Metroplex
Mindspace Complex,
Off Link Road,
Malad (West), Mumbai – 400064
Tel : 9998871892
Email : advassociates@gmail.com

Independent Auditor's Report on Consolidated Financial Results of Hindustan Appliances Limited ("the Company") for Quarter and Year Ended March 31, 2026 Pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
Hindustan Appliances Limited

Opinion

We have audited the accompanying statement of quarterly and year to date consolidated financial results of **Hindustan Appliances Limited** ("Holding Company") which include its subsidiary (the Holding Company and its subsidiary together referred as "the Group") the quarter ended and year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate audited financial information of the subsidiaries, the Statement:

i. Includes the results of the following entities: -
   I. Kshanika Trading Limited (Wholly Owned Subsidiary)
   II. Jogindra Exports Limited (Wholly Owned Subsidiary)

ii. is presented in accordance with the requirements of the Listing Regulations in this regard; and

iii. gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under, and other accounting principles generally accepted in India, of the consolidated net loss and other comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs') specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results' section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the Consolidated Financial Statements under the provisions of the Act and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Results

These consolidated financial results have been prepared on the basis of the Consolidated annual audited Financial Statements and has been approved by the Company's Board of Directors. The Company's Board of Directors are responsible for, the preparation and presentation of the consolidated financial results that gives a true and fair view of the net loss and other comprehensive income and other financial information of

ADV & ASSOCIATES * FRN: 128045W * CHARTERED ACCOUNTANTS the Company in accordance with the accounting principles generally accepted in India, including Ind AS prescribed under Section 133 of the Act, read with relevant rules issued there under and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Parent, as aforesaid.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place adequate internal financial controls with reference to Consolidated Financial Statements and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of the management's and Those Charged with Governance's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

FRN: 128045W
CHARTERED ACCOUNTANTS

- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Consolidated/consolidated financial statements/financial results/financial information of the entities within the Group to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the consolidated financial results, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the consolidated financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial results may be influenced. We consider quantitative materiality and qualitative factors (i) in planning the scope of our audit work and in evaluating the results of our work, and (ii) to evaluate the effect of any identified misstatements in the Statement.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters:

i. We did not audit the financial statements of subsidiary included in the consolidated financial results; whose financial statements include total assets of Rs.4184.28 Lakhs and net assets of Rs. 6.5 Lakhs as at March 31, 2026 and total revenues of Rs NIL for the year ended on that date. These financial statements have been certified by the Company's Management and furnished to us, and our opinion, in so far as it relates to the amount and disclosures included in respect of the said Subsidiary is also based solely on these Certified Financial Statements.

ii. The Statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our opinion is not modified in respect of these matters.

For ADV & Associates
Chartered Accountants
FRN:128045W

ADV & ASSOCIATES FRN: 128045W CHARTERED ACCOUNTANTS

Pratik Kabra
Partner
M. No.: 611401
UDIN: 26611401FXWBAL2502
Place: Mumbai
Date: 29th May, 2026

HINDUSTAN APPLIANCES LIMITED
BALANCE SHEET AS AT 31st March 2026

(₹ in Lakhs)

	Particulars	Standalone		Consolidated	
		As At 31st March 2026	As At 31st March 2025	As At 31st March 2026	As At 31st March 2025
I	**ASSETS**	**AUDITED**	**AUDITED**	**AUDITED**	**AUDITED**
1	**Non Current Assets**				
	(a) Property Plant and Equipment	-	-	2.72	2.72
	(b) Investment Property	-	-	237.95	237.41
	(c) **Financial Assets**				
	(i) Investments	19.76	19.76	9.76	9.76
	(ii) Other financial assets	-	-	0.37	0.37
	(d) Deferred tax Assets	5.43	-	5.43	-
	(e) Other non current assets	6.03	6.21	506.03	506.21
		31.22	**25.97**	**762.26**	**756.48**
2	**Current Assets**				
	(a) Inventories	-	-	3,294.76	3,281.15
	(b) **Financial assets**				
	(i) Cash and cash equivalents	881.19	884.17	888.21	890.11
	(ii) Loans & Advances	569.98	555.22	143.26	144.21
	(c) Other financial assets	0.27	0.62	0.27	0.62
		1,451.44	**1,440.00**	**4,326.50**	**4,316.09**
	Total Assets	**1,482.66**	**1,465.98**	**5,088.76**	**5,072.57**
II	**EQUITY AND LIABILITIES**				
1	**Equity**				
	(a) Equity Share Capital	998.88	998.88	998.88	998.88
	(b) Other Equity	458.55	464.20	455.05	461.35
		1,457.43	**1,463.08**	**1,453.93**	**1,460.23**
	Liabilities				
2	**Non Current Liabilities**				
	(a) Provisions	19.26	-	19.26	-
		19.26	-	**19.26**	-
2	**Current liabilities**				
	(a) Financial liabilities				
	(i) Borrowings	-	-	3,600.22	3,599.95
	(ii) Trade Payables	-	-	0.49	0.14
	(b) Other Current liabilities	3.65	2.89	12.56	12.26
	(b) Provisions	2.32	-	2.32	
		5.97	**2.89**	**3,615.58**	**3,612.34**
	Total Equity and Liabilities	**1,482.66**	**1,465.98**	**5,088.76**	**5,072.57**

FOR HINDUSTAN APPLIANCES LIMITED

SANJAY AMRATLAL DESAI
DIRECTOR & CFO
DIN No. 00671414
PLACE.: MUMBAI
DATED: 29th MAY, 2026

HINDUSTAN APPLIANCES LTD. MUMBAI

HINDUSTAN APPLIANCES LIMITED

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

(₹ in Lakh

PARTICULARS	2025-2026		2024-2025	
A. Cash Flow arising from Operating Activities:				
Net Profit/(Loss) Before Taxation		(10.56)		15.2
Add/(less) : Adjustments	-		-	
		-		-
		(10.56)		15.2
Less: Interest received	60.42		62.15	
		60.42		62.1
Operating Profit before Working Capital Changes		(70.98)		(46.8
Adjustment for:				
(Increase)/Decrease in Other Current/Non-Current assets	0.53		(1.23)	
(Increase)/Decrease in Current Assets - Loans	(14.77)		0.21	
Increase/(Decrease) in Non-Current liabilities	18.75		-	
Increase/(Decrease) in Current liabilities	3.08		(0.09)	
		7.59		(1.1
		(63.39)		(47.9
Less: Income Tax for the Year	0.01		-	
		0.01		-
Net Cash inflow/(Outflow) in course of Operating Activities:		**(63.40)**		**(47.9**
B. Cash Flow Arising from Investing Activities:				
Adjustment for:				
Interest received	60.42		62.15	
		60.42		62.1
Net Cash inflow/(Outflow) in course of Investing Activities:		**60.42**		**62.1**
C. Cash Flow Arising from Financial Activities:				
		-		-
Net Cash inflow/(Outflow) in course of Financial Activities:		-		-
Net Cash Inflow/(outflow) (A+B+C):		(2.98)		14.1
Add: Balance at the beginning of the Year		884.17		870.0
Balance at the end of the Year		881.19		884.1

FOR HINDUSTAN APPLIANCES LIMITED

HINDUSTAN APPLIANCES LTD. MUMBAI

SANJAY AMRATLAL DESAI
DIRECTOR & CFO
DIN No. 00671414
PLACE.: MUMBAI
DATED: 29th MAY, 2026

HINDUSTAN APPLIANCES LIMITED

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026 (₹ in Lakhs)

PARTICULARS	2025-2026		2024-2025	
A. Cash Flow arising from Operating Activities:				
Net Profit/(Loss) Before Taxation		(11.21)		14.66
Add/(less) : Adjustments	-		-	
		-		-
		(11.21)		14.66
Less: Interest received	60.76		62.37	
		60.76		62.37
Operating Profit before Working Capital Changes		(71.97)		(47.71)
Adjustment for:				
(Increase)/Decrease in Inventories	(13.61)		(14.30)	
(Increase)/Decrease in Other Current assets	0.34		(0.44)	
(Increase)/Decrease in Current Assets - Loans	0.96		1.16	
(Increase)/Decrease in Non-Current Assets	(0.35)		(1.43)	
Increase/(Decrease) in Trade Payables	0.35		0.10	
Increase/(Decrease) in Provisions	2.32		-	
Increase/(Decrease) in Borrowings	0.27		16.66	
Increase/(Decrease) in non-Current liabilities	18.75			
Increase/(Decrease) in Other Current liabilities	0.30		(2.68)	
		9.32		(0.95)
		(62.65)		(48.65)
Less: Income Tax for the Year	0.01		-	
		0.01		-
Net Cash inflow/(Outflow) in course of Operating Activities:		**(62.66)**		**(48.65)**
B. Cash Flow Arising from Investing Activities:				
Adjustment for:				
a) Interest received	60.76		62.37	
		60.76		62.37
Net Cash inflow/(Outflow) in course of Investing Activities:		**60.76**		**62.37**
C. Cash Flow Arising from Financial Activities:				
Cash Inflow				
Net Cash inflow/(Outflow) in course of Financial Activities:		-		-
Net Cash outflow (A+B+C):		(1.90)		13.71
Add: Opening Balance of Cash & Cash Equivalents		890.11		876.40
closing Balance of Cash & Cash Equivalents		888.21		890.11

FOR HINDUSTAN APPLIANCES LIMITED

HINDUSTAN APPLIANCES LTD. MUMBAI

SANJAY AMRATLAL DESAI
DIRECTOR & CFO
DIN No. 00671414
PLACE.: MUMBAI
DATED: 29th MAY, 2026

HINDUSTAN APPLIANCES LIMITED

Statement of audited Standalone and Consolidated audited Financial Results for the Quarter/Year ended 31st March 2026

(₹ in Lakhs except per equity share data)

	Particulars	Standalone Quarter Ended			Consolidated Quarter Ended			Standalone Year Ended		Consolidated Year Ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Dec-25	31-Mar-25	Year Ended March 31, 2026	Year Ended March 31, 2025	Year Ended March 31, 2026	Year Ended March 31, 2025
		AUDITED	UNAUDITED	AUDITED	AUDITED	UNAUDITED	AUDITED	AUDITED	AUDITED	AUDITED	AUDITED
I	Revenue from Operations		-								-
	Other income	14.45	15.49	15.67	14.45	15.49	15.67	60.76	62.37	60.76	62.37
	Total Revenue	**14.45**	**15.49**	**15.67**	**14.45**	**15.49**	**15.67**	**60.76**	**62.37**	**60.76**	**62.37**
II	Expenses:										
	Project Expenses	-	-	-	2.40	4.78	0.16	-	-	13.61	14.30
	Changes in inventories of finished goods, stock in trade and work in progress	-	-	-	(2.40)	(4.78)	(0.16)	-	-	(13.61)	(14.30)
	Employees Benefit	30.21	11.77	9.36	30.21	11.77	9.36	58.10	34.04	58.10	34.04
	Other expenses	2.71	4.30	3.80	3.03	4.45	4.01	13.22	13.05	13.87	13.67
	Total expenses	**32.92**	**16.08**	**13.16**	**33.25**	**16.22**	**13.37**	**71.32**	**47.09**	**71.97**	**47.71**
III	**Profit before exceptional items and tax (I-II)**	**(18.47)**	**(0.58)**	**2.50**	**(18.79)**	**(0.73)**	**2.29**	**(10.56)**	**15.28**	**(11.21)**	**14.66**
IV	Exceptional Items	-	-	-	-			-	-		
V	**Profit before tax (III-IV)**	**(18.47)**	**(0.58)**	**2.50**	**(18.79)**	**(0.73)**	**2.29**	**(10.56)**	**15.28**	**(11.21)**	**14.66**
VI	Tax expense:										
	Current tax	0.01	(0.72)	-	0.01	(0.72)	-	0.01	-	0.01	-
	Deferred Tax	(5.30)			(5.30)			(5.30)		(5.30)	
VII	**Profit for the year (V-VI)**	**(13.18)**	**0.14**	**2.50**	**(13.50)**	**(0.01)**	**2.29**	**(5.27)**	**15.28**	**(5.92)**	**14.66**
VIII	**Other Comprehensive Income**										
A	Items that will not be reclassified to profit or loss										
	(i) remeasurement of employee benefits	0.51			0.51			0.51		0.51	
	(ii) income tax relating to items that will not be reclassified to profit or loss	(0.13)			(0.13)			(0.13)		(0.13)	
		0.38	-	-	0.38	-	-	0.38	-	0.38	-
B	Items that will not reclassified to profit or loss										
	(i) Items (please specify)	-			-						
	(ii) income tax relating to items that will not be reclassified to profit or loss	-			-						
		-	-	-	-	-	-	-	-	-	-
	Other comprehensive Income for the period	**0.38**	-	-	**0.38**	-	-	**0.38**	-	**0.38**	-
IX	**Total Comprehensive Income for the period (VII+VIII)**	**(13.56)**	**0.14**	**2.50**	**(13.88)**	**(0.01)**	**2.29**	**(5.65)**	**15.28**	**(6.30)**	**14.66**
	Paid up share capital (par value ₹10/- each fully paid)	9,98,88,000	9,98,88,000	9,98,88,000	9,98,88,000	9,98,88,000	9,98,88,000	9,98,88,000	9,98,88,000	9,98,88,000	9,98,88,000
	Other Equity							458.55	464.20	455.05	461.35
	Earnings per Equity share:										
	(1) Basic (₹)	(0.14)	0.00	0.03	(0.14)	(0.00)	0.02	(0.06)	0.15	(0.06)	0.15
	(2) Diluted (₹)	(0.14)	0.00	0.03	(0.14)	(0.00)	0.02	(0.06)	0.15	(0.06)	0.15

Notes :

1 Previous year's figures have been regrouped/rearranged wherever necessary.

2 The above financial results were reviewed by the Audit Committee and approved by Board of Directors of the Company at the meeting held on 29/05/2026.

3 This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

4 This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

5 The Ind-AS compliant financial results for the quarter ended March 31, 2026 and March 31, 2025 have not been reviewed or audited by the Auditors and are balancing figures between the audited figures inrespect of full financial year and the year to date figures upto third quarter which was subject to limited review by Auditors. However, management have exercised necessary due deligance to ensure that the said financial results provide a true and fair view.

6 Consolidated financial year to date results of the company include the financial year to date audited results of two wholly-owned subsidiaries of the company, namely Kshanika Trading Limited and Jogindra Exports Limited.

7 The Company has estimated and recognized the impact of implementation of the New Labour Codes under Employee benefits expense for the year ended 31 March 2026. Accordingly, the actuarial valuation has resulted in recognition of: 1) Gratuity Defined Benefit Obligation of ₹16.75 Lakhs out of which ₹14.46 relates to past service cost and 2) Compensated leave obligation of ₹4.83 Lakhs as at 31 March 2026. The Company has recognized the related employee benefit expenses and remeasurement impact in the Statement of Profit and Loss / Other Comprehensive Income, as applicable under Ind AS 19.

FOR HINDUSTAN APPLIANCES LIMITED

HINDUSTAN APPLIANCES LTD. MUMBAI

SANJAY AMRATLAL DESAI
DIRECTOR & CFO
DIN No. 00671414
PLACE.: MUMBAI
DATED: 29th MAY, 2026