



Hindustan Oil Exploration Company Limited

'Lakshmi Chambers', 192, St. Mary's Road, Alwarpet, Chennai - 600 018. INDIA.

☎ : 91 (044) 66229000 • Fax: 91 (044) 66229011 / 66229012

E-mail: contact@hoec.com • Website: www.hoec.com CIN: L11100GJ1996PLC029880

February 10, 2025

By Online

The Listing Department National Stock Exchange of India Ltd., "Exchange Plaza", Bandra Kurla Complex, Bandra (East), MUMBAI – 400 051 Stock Code: HINDOILEXP	The Corporate Relationship Department BSE Limited, 1 st Floor, P. Jeejeebhoy Towers, Dalal Street, MUMBAI – 400 001 Stock Code: 500186
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Dear Sir/Madam

Sub: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024

Pursuant to the Securities and Exchange Board of India circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, please find attached the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

The above information was also submitted by the Company as a Corporate announcement on February 4, 2025 and is available on the website of the Company – www.hoec.com

We request you to kindly take the same on record.

Thanking You,

Yours Sincerely,

For Hindustan Oil Exploration Company Limited

G. Josephin Daisy

Company Secretary & Compliance Officer

Encl.: a/a



Hindustan Oil Exploration Company Limited

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February 4, 2025

By Online

The Listing Department National Stock Exchange of India Ltd., "Exchange Plaza", Bandra Kurla Complex, Bandra (East), MUMBAI – 400 051 Stock Code: HINDOILEXP	The Corporate Relationship Department BSE Limited, 1 st Floor, P. Jeejeebhoy Towers, Dalal Street, MUMBAI – 400 001 Stock Code: 500186
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Dear Sir/Madam

Sub: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024

Pursuant to the Securities and Exchange Board of India circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, please find attached the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

The above information is also available on the website of the Company – www.hoec.com

We request you to kindly take the same on record.

Thanking You,

Yours Sincerely,

For Hindustan Oil Exploration Company Limited

G. Josephin Daisy

Company Secretary & Compliance Officer

Encl.: a/a

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM
CONSOLIDATED FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF
HINDUSTAN OIL EXPLORATION COMPANY LIMITED**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Hindustan Oil Exploration Company Limited** (the "Parent"/"the Company"), and its subsidiaries (the Parent and its subsidiaries together referred to as the "Group"), for the quarter and nine months ended December 31, 2024 ("the Statement") which includes eight unincorporated joint ventures consolidated on a proportionate basis being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel 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 specified under Section 143(10) of the Companies Act, 2013 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

Parent:

Hindustan Oil Exploration Company Limited ("HOEC")



Subsidiaries:

- a. Hindage Oilfield Services Limited ("HOSL") – Wholly Owned Subsidiary of the Company;
 - b. Geopetrol International Inc., ("GPII") – Wholly Owned Subsidiary of the Company;
 - c. Geopetrol Mauritius Limited, ("GML") – Wholly Owned Step-down Subsidiary of GPII; and
 - d. GeoEnpro Petroleum Limited ("GeoEnpro") – Associate of GML and HOSL and wholly owned Subsidiary of the Group.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6B below, 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 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. A. We did not review the interim financial information of four Unincorporated joint ventures included in the Statement whose interim financial information reflect, to the extent of companies proportionate interest, total revenue of Rs. 150 Lakhs and Rs. 498 Lakhs for the quarter and nine months ended December 31, 2024, respectively. The interim financial information of these unincorporated joint ventures have been incorporated on the basis of the information obtained from the operator of the respective unincorporated joint ventures or information available with the Company. Our conclusion in so far as it relates to the amounts and disclosures included in respect of these unincorporated joint ventures, is solely based on such interim financial information obtained from the operator of the respective unincorporated joint ventures or the information available with the Company. According to the information and explanations given to us by the management, these interim financial information are not material to the Group.
- B. We did not review the interim financial information of two subsidiaries including its participating interest in one unincorporated joint venture, included in the Statement, whose interim financial information reflect, total revenue of Rs. 4,583 Lakhs and Rs. 11,557 Lakhs for the quarter and nine months ended December 31, 2024 respectively, total net profit after tax and total comprehensive income of Rs. 2,380 Lakhs and Rs. 4,665 Lakhs for the quarter and nine months ended December 31, 2024, respectively as considered in the Statement. The interim financial information of these subsidiaries and unincorporated joint venture have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and unincorporated joint venture, is based solely on the reports of such other auditors and the procedures performed by us as stated in paragraph 3 above.



**Deloitte
Haskins & Sells LLP**

C. We have placed reliance on technical/commercial evaluation by the management in respect of categorization of the wells as exploratory, development, producing and dry wells, allocation of costs incurred on them, proven developed hydrocarbon reserves and depletion thereof on the Oil and Gas assets, impairment, and liability for site restoration costs.

Our conclusion on the statement is not modified in respect of these matters.

For **DELOITTE HASKINS & SELLS LLP**
Chartered Accountants
(Firm's Registration No. 117366W/W-100018)



C Manish Muralidhar
(Partner)
(Membership No.213649)
UDIN: 25213649BMOELY9813

Place: Hyderabad
Date: February 4, 2025
MM/AS/JM/2025/2



Hindustan Oil Exploration Company Limited

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Statement of unaudited consolidated financial results for the quarter and nine months ended December 31, 2024

(₹ in lakhs except per share data)

S. No.	Particulars	For the Quarter ended			Nine months ended		Year ended
		Dec 31	Sep 30	Dec 31	Dec 31	Dec 31	March 31
		2024	2024	2023	2024	2023	2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income						
1	Revenue from operations	15,612.33	10,000.44	19,274.95	39,953.79	49,963.83	83,027.06
	Less: Profit petroleum/ Revenue Sharing to GOI	(960.46)	(519.93)	(1,367.44)	(2,206.01)	(4,012.01)	(8,113.93)
2	Other income	367.43	477.04	951.49	1,904.36	1,567.98	1,868.14
3	Total income (1+2)	15,019.30	9,957.55	18,859.00	39,652.14	47,519.80	76,781.27
	Expenses						
a)	Share of expenses from producing oil and gas blocks	7,440.85	5,128.70	8,045.71	19,492.17	20,840.12	27,826.62
b)	Royalty, Cess and National Calamity Contingent Duty	1,333.48	957.85	1,776.36	3,638.36	4,745.29	6,355.34
c)	Facility operating expenses	683.52	1,129.87	946.87	2,849.06	2,973.44	4,497.98
d)	(Increase) / Decrease in stock of crude oil and condensate	(2,931.52)	(1,353.16)	(370.27)	(6,749.53)	(7,326.72)	3,205.46
e)	Employee benefits expense	69.61	57.81	58.06	195.90	124.74	173.24
f)	Finance costs						
	-Banks and Financial institutions	298.79	311.92	523.46	974.80	1,825.53	2,238.58
	-Unwinding of discount on decommissioning liability	237.12	237.12	219.20	711.36	655.21	875.26
g)	Depreciation, depletion and amortization expense	1,986.46	1,757.79	2,132.94	5,590.86	5,975.32	8,002.34
h)	Other expenses	654.46	389.12	387.81	1,511.71	1,247.94	2,040.16
	Total expenses	9,772.77	8,617.02	13,720.14	28,214.69	31,060.87	55,214.98
5	Profit before share of profit/(loss) of associate, exceptional items and tax (3-4)	5,246.53	1,340.53	5,138.86	11,437.45	16,458.93	21,566.29
6	Share of (loss)/profit of associate	-	-	-	-	(150.17)	(24.38)
7	Profit before exceptional items and tax	5,246.53	1,340.53	5,138.86	11,437.45	16,308.76	21,541.91
8	Exceptional items	-	-	-	-	-	3,286.64
9	Profit before tax (7+8)	5,246.53	1,340.53	5,138.86	11,437.45	16,308.76	24,828.55
	Tax expense						
a)	Current tax	783.43	29.18	387.86	1,482.26	647.46	1,088.74
b)	Adjustment of tax relating to earlier periods	8.15	-	-	8.15	-	(1.24)
c)	Deferred tax	123.13	230.24	93.88	342.20	79.22	1,098.07
	Total tax expense	914.71	259.42	481.74	1,832.61	726.68	2,185.57
11	Profit for the period (9-10)	4,331.82	1,081.11	4,657.12	9,604.84	15,582.08	22,642.98
	Other Comprehensive (loss)						
	Items that will not be reclassified to profit or loss:						
	Re-measurement gain/(losses) on defined benefit plans, net of tax	(8.42)	(8.42)	(0.79)	(25.26)	(2.37)	(32.80)
12	Other Comprehensive (loss) (net of tax)	(8.42)	(8.42)	(0.79)	(25.26)	(2.37)	(32.80)
13	Total Comprehensive Income (11+12)	4,323.40	1,072.69	4,656.33	9,579.58	15,579.71	22,610.18
14	Paid up equity share capital (Face value of ₹ 10/- each)	13,225.93	13,225.93	13,225.93	13,225.93	13,225.93	13,225.93
15	Other equity						1,04,215.70
16	Basic EPS ₹ not annualized for quarters and nine months ended	₹ 3.28	₹ 0.82	₹ 3.52	₹ 7.26	₹ 11.78	₹ 17.12
	Diluted EPS ₹ - not annualized for quarters and nine months ended	₹ 3.28	₹ 0.82	₹ 3.52	₹ 7.26	₹ 11.78	₹ 17.12
	(Face value of shares ₹ 10/- each)						

See accompanying notes to the unaudited consolidated financial results



Registered Office : 'HOEC HOUSE', Tandalja Road, Off Old Padra Road Vadodara - 390 020 INDIA

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Notes:-

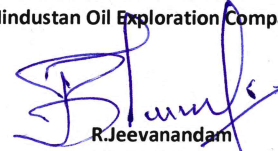
1. The above unaudited consolidated results of the Company and its subsidiaries (the Company and its subsidiaries together (referred to as "Group") for the quarter and nine months ended December 31, 2024 have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") as prescribed under Section 133 of the Companies Act, 2013, which were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on February 4, 2025. The statutory auditors of the group have carried out limited review of the results for the quarter and nine months ended December 31, 2024.

The consolidated results for the quarter and nine months ended December 31, 2024 include the results of the Company's subsidiaries Hindage Oilfield Services Limited ("HOSL"), Geopetrol International Inc, ("GPII") and GeoEnpro Petroleum Limited ("GeoEnpro"). It also includes the results of the stepdown subsidiary Geopetrol Mauritius Limited ("GML").

2. The individual items of expenses in the above financial results are net of amounts charged to Unincorporated Joint Ventures (UJV) where the Group is the operator. The Group's share of such net expenses in UJV's are treated as exploration, development or production costs, as the case may be.
3. The Group operates in one segment i.e. "Oil and Gas".
4. Figures for previous quarters/nine months ended have been regrouped/reclassified wherever necessary to confirm to the current quarter/nine months ended presentation.

Place : Chennai
Date : February 4, 2025

BY ORDER OF THE BOARD
For Hindustan Oil Exploration Company Limited



R. Jeevanandam
Managing Director
DIN No 07046442



**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM
STANDALONE FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF
HINDUSTAN OIL EXPLORATION COMPANY LIMITED**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **HINDUSTAN OIL EXPLORATION COMPANY LIMITED** ("the Company"), which includes seven unincorporated joint ventures consolidated on a proportionate basis for the quarter and nine months ended December 31, 2024 ("the Statement"), 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").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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 and procedures performed as stated in paragraph 3 above, 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 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



5. A. We did not review the interim financial information of four Unincorporated joint ventures included in the Statement whose interim financial information reflect, to the extent of Company's proportionate interest, total revenue of Rs. 150 Lakhs and Rs. 498 Lakhs for the quarter and nine months ended December 31, 2024, respectively, as considered in this Statement. The interim financial information of these unincorporated joint ventures have been incorporated on the basis of the information obtained from the operator of the respective unincorporated joint ventures or the information available with the Company. Our conclusion in so far as it relates to the amounts and disclosures included in respect of these unincorporated joint ventures, is based solely on such interim financial information obtained from the operator of the respective unincorporated joint ventures or the information available with the Company. According to the information and explanations given to us by the management, these interim financial information are not material to the Company.

B. We have placed reliance on technical/commercial evaluation by the management in respect of categorization of the wells as exploratory, development, producing and dry wells, allocation of costs incurred on them, proven developed hydrocarbon reserves and depletion thereof on the Oil and Gas assets, impairment and liability for site restoration costs.

Our conclusion on the Statement is not modified in respect of these matters.

For **DELOITTE HASKINS & SELLS LLP**
Chartered Accountants
(Firm's Registration No. 117366W/W-100018)



C Manish Muralidhar
(Partner)
(Membership No.213649)
UDIN: 25213649BMOELX3744

Place: Hyderabad
Date: February 04, 2025
MM/AS/JM/2025/1



Hindustan Oil Exploration Company Limited

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Statement of unaudited standalone financial results for the quarter and nine months ended December 31, 2024

(₹ in lakhs except per share data)

S. No.	Particulars	Quarter ended			Nine months ended		Year ended
		Dec 31 2024	Sep 30 2024	Dec 31 2023	Dec 31 2024	Dec 31 2023	March 31 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income						
1	Revenue from operations	7,245.55	5,184.63	10,903.61	19,609.06	29,028.96	54,428.89
	Less: Profit petroleum/ Revenue Sharing to GOI	(918.48)	(442.13)	(1,398.54)	(2,023.28)	(3,931.39)	(8,029.18)
2	Other income	679.03	658.50	1,160.91	2,503.39	2,519.37	3,264.77
3	Total income (1+2)	7,006.10	5,401.00	10,665.98	20,089.17	27,616.94	49,664.48
	Expenses						
a)	Share of expenses from producing oil and gas blocks	7,192.25	4,899.65	7,623.40	18,672.45	19,977.20	26,770.16
b)	Royalty, Cess and National Calamity Contingent Duty	1,111.71	716.75	1,465.95	2,893.64	3,977.77	5,310.63
c)	(Increase) / Decrease in stock of crude oil and condensate	(2,947.14)	(1,360.25)	(340.22)	(6,650.56)	(7,462.65)	3,094.23
d)	Employee benefits expense	23.43	13.27	13.24	59.46	36.03	44.41
e)	Finance costs-						
	-Banks and Financial institutions	136.20	155.27	283.74	459.36	1,176.34	1,385.46
	-Unwinding of discount on decommissioning liability	229.12	229.12	211.65	687.36	634.97	846.63
f)	Depreciation, depletion and amortization expense	700.83	476.93	694.75	1,738.68	2,057.20	2,672.12
g)	Other expenses	66.43	159.19	231.20	485.15	728.78	1,139.91
	Total expenses	6,512.83	5,289.93	10,183.71	18,345.54	21,125.64	41,263.55
5	Profit before tax (3-4)	493.27	111.07	482.27	1,743.63	6,491.30	8,400.93
6	Tax expense						
a)	Current tax	-	-	-	-	-	-
b)	Deferred tax	-	-	-	-	-	-
	Total tax expense	-	-	-	-	-	-
7	Profit for the period (5-6)	493.27	111.07	482.27	1,743.63	6,491.30	8,400.93
	Other Comprehensive income/(loss)						
	Items that will not to be reclassified to profit or loss:						
	Re-measurement gain/ (losses) on defined benefit plans, net of tax	(8.42)	(8.42)	(0.79)	(25.26)	(2.37)	(33.68)
8	Other Comprehensive income/(loss) (net of tax)	(8.42)	(8.42)	(0.79)	(25.26)	(2.37)	(33.68)
9	Total Comprehensive Income (7+8)	484.85	102.65	481.48	1,718.37	6,488.93	8,367.25
10	Paid up equity share capital (Face value of ₹ 10/- each)	13,225.93	13,225.93	13,225.93	13,225.93	13,225.93	13,225.93
11	Other equity						88,107.72
12	Basic EPS ₹ - not annualized for quarters and nine months ended	₹ 0.37	₹ 0.08	₹ 0.36	₹ 1.32	₹ 4.91	₹ 6.35
	Diluted EPS ₹ - not annualized for quarters and nine months ended	₹ 0.37	₹ 0.08	₹ 0.36	₹ 1.32	₹ 4.91	₹ 6.35
	(Face value of shares ₹ 10/- each)						

See accompanying notes to the unaudited standalone financial results



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Notes:-

1. The above unaudited standalone financial results for the quarter and nine months ended December 31, 2024 have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") as prescribed under Section 133 of the Companies Act, 2013, which were reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on February 4, 2025. The statutory auditors of the Company have carried out limited review of the results for the quarter and nine months ended December 31, 2024.
2. The individual items of expenses in the above financial results are net of amounts charged to Unincorporated Joint Ventures (UJV) where the Company is the operator. The Company's share of such net expenses in UJV's are treated as exploration, development and production costs, as the case may be.
3. The Company operates in one segment i.e. "Oil and Gas".
4. Figures for previous quarters/ nine months ended have been regrouped/reclassified wherever necessary to confirm the current quarter/ nine months ended presentation.

Place : Chennai
Date : February 4, 2025



BY ORDER OF THE BOARD
For Hindustan Oil Exploration Company Limited


R. Jeevanandam
Managing Director
DIN No 07046442



- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – Not Applicable**

- C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES**
– There is no default on loans and debt securities during the Quarter ended December 31, 2024

- D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS** (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – Not Applicable

- E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS** (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter)
– Not Applicable