



HPL Electric & Power Limited

CIN : L74899DL1992PLC048945

Corporate Office: 76-B, Phase-IV, Sector-57, HSIIDC Industrial Estate,
Kundli-131028, Sonapat, Haryana INDIA.

Tel.: +91-130-350 3958, 350 3437 | E-mail: hpl@hplindia.com

Website: www.hplindia.com

Date: February 12, 2025

The Manager,
Listing Department,
National Stock Exchange of India Ltd.
"Exchange Plaza", C-1, Block G,
Bandra-Kurla Complex, Bandra (E),
Mumbai – 400 051

The Secretary
BSE Limited
25th Floor, New Trading Ring, Rotunda
Building, PhirozeJeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 001

Scrip Code: HPL

Scrip Code: 540136

Sub: Integrated Filing - Financial for the quarter ended on December 31, 2024

Dear Sir(s),

Pursuant to SEBI circular no. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024 please find attached herewith Integrated Filing - Financial for the quarter ended on December 31, 2024.

We request you to kindly take the same on record.

Thanking You,
For **HPL Electric & Power Limited**

Vivek Kumar
Company Secretary

Encl: As stated above

A. Financial Results:

SAKSHI & ASSOCIATES

Chartered Accountants

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

Review Report to

The Board of Directors

HPL Electric & Power Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results ("the Statement") of HPL Electric & Power Limited (the 'Company') for the quarter ended December 31, 2024 and year to date from April 01, 2024 to December 31, 2024 attached herewith, being prepared by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Regulation') as amended (the "Listing Regulations").
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "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, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review 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 Standard 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.



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4. Based on our review conducted as 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 applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SAKSHI & ASSOCIATES
Chartered Accountants
(Firm Registration No. 025099N)

Sakshi Kharabanda

CA Sakshi Kharabanda
Proprietor
Membership No. 523802
UDIN: 25523802BMKTVT4896



Place: New Delhi
Date: 12 February 2025



HPL Electric & Power Limited

CIN : L74899DL1992PLC048945

Corporate Office: 76B, HSIIDC Industrial Estate Phase IV,
Sector 57, Kundli, Sonipat, Haryana-131028, INDIA.

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UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	(a) Revenue from operations	38,471.80	40,122.23	35,758.94	117,602.52	100,761.21	142,091.65
	(b) Other income	85.61	67.97	43.03	224.60	214.90	375.30
	Total Income	38,557.41	40,190.20	35,801.97	117,827.12	100,976.11	142,466.95
2	Expenses						
	(a) Cost of materials consumed	33,607.43	24,941.13	24,649.06	86,428.46	69,971.75	97,774.59
	(b) Changes in inventories of finished goods and work-in-progress	(8,385.53)	1,341.87	(1,123.07)	(9,443.67)	(2,826.79)	(3,176.16)
	(c) Employee benefits expense	4,819.19	4,826.78	4,434.43	14,403.30	12,285.93	17,328.46
	(d) Finance Cost	2,031.26	2,046.14	2,091.88	6,348.48	6,223.76	8,512.14
	(e) Depreciation and amortisation expense	996.63	973.98	843.18	2,899.97	2,450.68	3,523.04
	(f) Other expenses	3,092.86	3,449.72	3,075.57	9,927.85	8,487.23	12,057.91
	Total Expenses	36,161.84	37,579.62	33,971.05	110,564.39	96,592.56	136,019.98
3	Profit before exceptional items and tax (1-2)	2,395.57	2,610.58	1,830.92	7,262.73	4,383.55	6,446.97
4	Exceptional Items (Loss)/Income	-	-	-	-	-	-
5	Profit before tax (3+4)	2,395.57	2,610.58	1,830.92	7,262.73	4,383.55	6,446.97
6	Tax expense						
	(a) Current tax	608.31	872.40	319.89	1,979.79	779.25	1,153.07
	(b) Deferred tax	3.65	(210.64)	356.74	(128.12)	797.32	1,167.92
	Total Tax Expense	611.96	661.76	676.63	1,851.67	1,576.57	2,320.99
7	Net profit for the period (5-6)	1,783.61	1,948.82	1,154.29	5,411.06	2,806.98	4,125.98
8	Other comprehensive income / (loss)						
	(A) items that will not be reclassified to profit or loss in subsequent period						
	(i) Remeasurement of post employment benefit obligations	(54.96)	(39.00)	(6.57)	(129.42)	(19.07)	(364.81)
	(ii) income tax related to above	13.83	6.35	2.29	32.57	6.66	127.48
	(B) items that will be reclassified to profit or loss in subsequent period						
	Other comprehensive income for the period, net of tax	(41.13)	(32.65)	(4.28)	(96.85)	(12.41)	(237.33)
9	Total comprehensive income for the period, net of tax (7+8)	1,742.48	1,916.17	1,150.01	5,314.21	2,794.57	3,888.65
10	Paid up equity share capital (face value of Rs. 10/- each)	6,430.05	6,430.05	6,430.05	6,430.05	6,430.05	6,430.05
11	Earnings Per Equity Share (EPS)						
	(nominal value of Rs. 10/- each) (not annualised)						
	(a) Basic (Rs.)	2.77	3.03	1.80	8.42	4.37	6.42
	(b) Diluted (Rs.)	2.77	3.03	1.80	8.42	4.37	6.42

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Director's at their respective meetings held on February 12, 2025. The statutory auditors of the Company have conducted limited review of these financial results, pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015.
- These financial results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under section 133 of Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereafter.
- Previous quarter/year ended figures have been regrouped/ restated wherever necessary.

For and on behalf of the Board of
HPL Electric & Power Limited

Rishi Sethi
Rishi Sethi

Managing Director
DIN:00203469

Place: Kundli
Date: 12.02.2025

Registered Office : 1/20, Asaf Ali Road, New Delhi - 110 002
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Standalone Segmentwise Revenue, Results, Assets and Liabilities for the quarter and nine months ended December 31, 2024

(Rs in lakhs)

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(a)	Segment Revenue						
	Metering, Systems & Services	25,079.19	24,333.91	20,793.98	72,998.28	56,764.90	81,263.61
	Consumer, Industrial & Services	13,392.61	15,788.32	14,964.96	44,604.24	43,996.31	60,828.04
		38,471.80	40,122.23	35,758.94	117,602.52	100,761.21	142,091.65
	less: Inter segment revenue	-	-	-	-	-	-
	Total	38,471.80	40,122.23	35,758.94	117,602.52	100,761.21	142,091.65
(b)	Segment Results						
	Metering, Systems & Services	4,007.01	3,942.45	3,095.00	11,692.35	8,232.26	11,667.87
	Consumer, Industrial & Services	1,370.77	1,626.90	1,739.17	4,636.97	5,096.20	6,917.61
	Sub Total	5,377.78	5,569.35	4,834.17	16,329.32	13,328.46	18,585.48
	Less : Unallocated expenses net of Income	950.95	912.63	911.37	2,718.11	2,721.15	3,626.37
	Less : Interest Expense	2,031.26	2,046.14	2,091.88	6,348.48	6,223.76	8,512.14
	Profit before tax	2,395.57	2,610.58	1,830.92	7,262.73	4,383.55	6,446.97
	Less : Tax Expenses	611.96	661.76	676.63	1,851.67	1,576.57	2,320.99
	Profit after Tax	1,783.61	1,948.82	1,154.29	5,411.06	2,806.98	4,125.98
(c)	Segment Assets						
	Metering, Systems & Services	110,809.19	109,579.99	96,278.59	110,809.19	96,278.59	100,056.53
	Consumer, Industrial & Services	74,662.39	76,264.29	74,478.67	74,662.39	74,478.67	75,305.65
	sub-total	185,471.58	185,844.28	170,757.26	185,471.58	170,757.26	175,362.18
	Unallocated	5,400.10	5,400.10	5,268.98	5,400.10	5,268.98	5,546.76
	Total	190,871.68	191,244.38	176,026.24	190,871.68	176,026.24	180,908.94
(d)	Segment Liabilities						
	Metering, Systems & Services	27,843.92	26,669.41	22,089.56	27,843.92	22,089.56	26,996.89
	Consumer, Industrial & Services	17,465.31	17,426.73	12,475.88	17,465.31	12,475.88	13,424.82
	sub-total	45,309.23	44,096.14	34,565.44	45,309.23	34,565.44	40,421.71
	Unallocated	58,899.32	61,584.61	60,562.97	58,899.32	60,562.97	58,495.33
	Total	104,208.55	105,680.75	95,128.41	104,208.55	95,128.41	98,917.04

Rishabh

Registered Office : 1/20, Asaf Ali Road, New Delhi - 110 002

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SAKSHI & ASSOCIATES

Chartered Accountants

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, as amended

Review Report to
The Board of Directors,
HPL Electric & Power Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of HPL Electric & Power Limited ("the Company") and its subsidiaries listed in Annexure-I (the Company and its subsidiaries constitute "the Group") for the quarter ended December 31, 2024 and year to date from April 01, 2024 to December 31, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements 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 Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "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 read with Circular. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (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.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.



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4. We did not review the financial results of subsidiaries considered in the preparation of the Statement and whose financial results reflects total assets of Rs. 13,135.88 lakhs as at December 31, 2024, total revenue of Rs. 1,609.04 lakhs and 6,217.97 lakhs, total net profit/(loss) of Rs. 25.36 lakhs and 259.33 lakhs and total comprehensive income/(loss) (comprising of profit and other comprehensive income) of Rs. 23.84 lakhs and 255.16 lakhs for the quarter ended December 31, 2024 and the period from April 01, 2024 to December 31, 2024 respectively. These interim financial results and other financial information have been reviewed by other auditors whose report has been furnished to us, and our conclusion on the Statement, in so far it relates to the amounts and disclosure in respect of these subsidiaries is based solely on the report of the other auditors and procedures performed by us as stated in Paragraph 3 above. Our conclusion on the statement is not modified in respect of the above matter.
5. Based on our review conducted as per Paragraph 3 above and based on the consideration of reports of the other auditor referred to in Paragraph 4, nothing has come to our attention that cause us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting standards ('Ind 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 Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For SAKSHI & ASSOCIATES
Chartered Accountants
(Firm Registration No. 025099N)**

Sakshi Kharabanda

**CA Sakshi Kharabanda
Proprietor
Membership No. 523802
UDIN:25523802BMKTVU9398**



Place : New Delhi
Date : 12 February 2025

Annexure-I: List of entities consolidated as at 31st December 2024

1. Himachal Energy Private Limited
2. HPL Electric & Power Limited-Shriji Designs
3. HPL Electric & Power Limited-Trimurthi Hitech Co. Pvt Ltd-Shriji Designs

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UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

(Rs. in Lakhs)

Sr.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	(a) Revenue from operations	39,247.63	42,232.36	36,556.96	120,770.55	103,676.53	146,085.81
	(b) Other income	95.16	75.08	56.80	249.07	249.99	423.36
	Total Income	39,342.79	42,307.44	36,613.76	121,019.62	103,926.52	146,509.17
2	Expenses						
	(a) Cost of materials consumed	34,414.42	25,625.67	25,010.36	88,100.41	71,059.26	99,316.03
	(b) Changes in inventories of finished goods and work-in-progress	(8,992.07)	1,914.08	(1,286.67)	(9,876.71)	(2,854.60)	(3,239.58)
	(c) Employee benefits expense	4,951.56	5,010.42	4,573.66	14,849.88	12,681.22	17,883.41
	(d) Finance Cost	2,142.20	2,162.03	2,202.18	6,681.94	6,564.80	8,963.72
	(e) Depreciation and amortisation expense	1,082.57	1,059.27	928.33	3,154.72	2,708.32	3,865.03
	(f) Other expenses	3,302.79	3,624.42	3,298.44	10,455.54	9,097.50	12,910.62
	Total Expenses	36,901.47	39,395.89	34,716.30	113,365.78	99,256.50	139,699.23
3	Profit before exceptional items and tax (1-2)	2,441.32	2,911.55	1,897.46	7,653.84	4,670.02	6,809.94
4	Exceptional Items (Loss)/Income	-	-	-	-	-	-
5	Profit before tax (3+4)	2,441.32	2,911.55	1,897.46	7,653.84	4,670.02	6,809.94
6	Tax expense						
	(a) Current tax	620.54	927.23	335.59	2,058.85	840.84	1,228.32
	(b) Deferred tax	11.81	(174.09)	367.21	(75.40)	838.38	1,219.08
	Total Tax Expense	632.35	753.14	702.80	1,983.45	1,679.22	2,447.40
7	Net profit for the period (5-6)	1,808.97	2,158.41	1,194.66	5,670.39	2,990.80	4,362.54
8	Other comprehensive income / (loss)						
	(A) Items that will not be reclassified to profit or loss in subsequent period						
	(i) Remeasurement of post employment benefit obligations	(57.06)	(40.85)	(9.73)	(135.19)	(27.44)	(371.90)
	(ii) income tax related to above	14.42	6.86	3.17	34.18	8.99	129.45
	(B) Items that will be reclassified to profit or loss in subsequent period	-	-	-	-	-	-
	Other comprehensive income for the period, net of tax	(42.64)	(33.99)	(6.56)	(101.01)	(18.45)	(242.45)
9	Total comprehensive income for the period, net of tax (7+8)	1,766.33	2,124.42	1,188.10	5,569.38	2,972.35	4,120.09
10	Net Profit attributable to:						
	-Owners	1,808.25	2,152.44	1,193.51	5,663.00	2,985.56	4,356.43
	-Non-controlling interest	0.72	5.97	1.15	7.39	5.24	6.11
11	Other Comprehensive income attributable to:						
	-Owners	(42.60)	(33.95)	(6.50)	(100.89)	(18.28)	(242.31)
	-Non-controlling interest	(0.04)	(0.04)	(0.06)	(0.12)	(0.17)	(0.14)
12	Total Comprehensive income attributable to:						
	-Owners	1,765.65	2,118.49	1,187.01	5,562.11	2,967.28	4,114.12
	-Non-controlling interest	0.68	5.93	1.09	7.27	5.07	5.97
13	Paid up equity share capital (face value of Rs. 10/- each)	6,430.05	6,430.05	6,430.05	6,430.05	6,430.05	6,430.05
14	Earnings Per Equity Share (EPS) (nominal value of Rs. 10/- each) (not annualised)						
	(a) Basic (Rs.)	2.81	3.35	1.86	8.81	4.64	6.78
	(b) Diluted (Rs.)	2.81	3.35	1.86	8.81	4.64	6.78

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Director's at their respective meetings held on February 12, 2025. The statutory auditors of the Company have conducted limited review of these financial results, pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015.
- These financial results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under section 133 of Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereafter.
- Previous quarter/year ended figures have been regrouped/ restated wherever necessary.

For and on behalf of the Board of
HPL Electric & Power Limited

Rishi Seth
Rishi Seth

Managing Director
DIN:00203469

Place: Kundli
Date: 12.02.2025

Registered Office : 1/20, Asaf Ali Road, New Delhi - 110 002
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Website: www.hplindia.com

Consolidated Segmentwise Revenue, Results, Assets and Liabilities for the quarter and nine months ended December 31, 2024

(Rs in lakhs)

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(a)	Segment Revenue						
	Metering, Systems & Services	25,855.02	26,444.04	21,592.00	76,166.31	59,680.22	85,257.77
	Consumer, Industrial & Services	13,392.61	15,788.32	14,964.96	44,604.24	43,996.31	60,828.04
		39,247.63	42,232.36	36,556.96	120,770.55	103,676.53	146,085.81
	less: Inter segment revenue	-	-	-	-	-	-
	Total	39,247.63	42,232.36	36,556.96	120,770.55	103,676.53	146,085.81
(b)	Segment Results						
	Metering, Systems & Services	4,163.70	4,359.31	3,271.84	12,416.92	8,859.77	12,482.42
	Consumer, Industrial & Services	1,370.77	1,626.90	1,739.17	4,636.97	5,096.20	6,917.61
	Sub Total	5,534.47	5,986.21	5,011.01	17,053.89	13,955.97	19,400.03
	Less : Unallocated expenses net of Income	950.95	912.63	911.37	2,718.11	2,721.15	3,626.37
	Less : Interest Expense	2,142.20	2,162.03	2,202.18	6,681.94	6,564.80	8,963.72
	Profit before tax	2,441.32	2,911.55	1,897.46	7,653.84	4,670.02	6,809.94
	Less : Tax Expenses	632.35	753.14	702.80	1,983.45	1,679.22	2,447.40
	Profit after Tax	1,808.97	2,158.41	1,194.66	5,670.39	2,990.80	4,362.54
(c)	Segment Assets						
	Metering, Systems & Services	121,668.88	119,946.37	107,417.32	121,668.88	107,417.32	110,521.69
	Consumer, Industrial & Services	74,662.39	76,264.29	74,478.67	74,662.39	74,478.67	75,305.65
	sub-total	196,331.27	196,210.66	181,895.99	196,331.27	181,895.99	185,827.34
	Unallocated	1,404.16	1,428.37	1,354.03	1,404.16	1,354.03	1,587.87
	Total	197,735.43	197,639.03	183,250.02	197,735.43	183,250.02	187,415.21
(d)	Segment Liabilities						
	Metering, Systems & Services	31,227.19	30,389.04	25,923.24	31,227.19	25,923.24	30,332.03
	Consumer, Industrial & Services	17,465.31	17,426.73	12,475.88	17,465.31	12,475.88	13,424.82
	sub-total	48,692.50	47,815.77	38,399.12	48,692.50	38,399.12	43,756.85
	Unallocated	61,104.72	63,008.37	62,986.83	61,104.72	62,986.83	60,646.52
	Total	109,797.22	110,824.14	101,385.95	109,797.22	101,385.95	104,403.37

Rishabh

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- 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 – No default hence **Not Applicable**

- 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**