



HINDUSTHAN UDYOG LTD.

Registered Office :
Godrej Genesis, 1404, 14th Floor
Block EP & GP, Sector V, Saltlake
Kolkata - 700 091, India
Phone : (91 33) 4052 6000
Fax : (91 33) 4052 6095
E-mail : hulho@hul.net.in
CIN No. L27120WB1947PLC015767

Date: 13th August, 2026

To
The Secretary
Department of Corporate Services
BSE Limited
P. J. Towers, 25th Floor, Dalal Street
Mumbai – 400001

SUB: OUTCOME OF THE BOARD MEETING

Dear Sir,

We wish to inform you that the Board of Directors of the Company, at their meeting held today, i.e., 13th August, 2026, have, inter-alia, considered and approved the Standalone and Consolidated Unaudited Financial Results of the Company for the quarter ended 30th June, 2025.

Pursuant to the Regulation 30, 33 and other applicable provisions of SEBI (LODR) Regulations, 2015, we hereby enclose the Standalone and Consolidated Unaudited Financial Results for the quarter ended 30th June, 2026, along with the Limited Review Reports issued thereon by the Statutory Auditors of the Company.

The Board Meeting commenced at 3:00 P.M. and concluded at 4:00 P.M.

The above is for your information and records.

Thanking you,

Yours Faithfully,

FOR HINDUSTHAN UDYOG LIMITED

[SHIKHA BAJAJ]
COMPANY SECRETARY & COMPLIANCE OFFICER



ENCL: AS ABOVE



7, CHITTARANJAN AVENUE, KOLKATA - 700 072

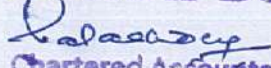
ALSO AT : 1008, CHIRANJIVI TOWER, 43, NEHRU PLACE, NEW DELHI - 110019, TELEFAX : 2623 3894

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

**Review Report to,
The Board of Directors,
Hindusthan Udyog Limited,
Godrej Genesis, 1404, 14th Floor,
Sector- V, Saltlake City, Kolkata - 700091**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Hindusthan Udyog Limited** ("the Company") for the Quarter Ended 30th June, 2026 ("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 Company's Board of Directors, 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. 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). 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 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. 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 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 Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Salarpuria & Partners
Chartered Accountants
(Firm ICAI Regn. No.302113E)

Palash K Dey

Chartered Accountant
Membership No.-053991
Partner

Place: Kolkata

Date: 13.08.2026

UDIN: 26053491 UTT24B8795



HINDUSTHAN UDYOG LIMITED

CIN: L27120WB1947PLC015767

Godrej Genesis, 1404, 14th Floor, Block EP & GP, Sector V, Saltlake, Kolkata - 700091

EMAIL - kkg@hul.net.in PHONE NO. - 033-4052-6000

Unaudited Standalone Financial Results for the Quarter Ended June 30, 2026

		(Rs in lacs except per share data)			
		STANDALONE			
		QUARTER ENDED			YEAR ENDED
SL.	PARTICULARS	30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
		Unaudited	Audited	Unaudited	Audited
1	Income:				
	a) Revenue from operations	-	-	-	-
	b) Other Income	126.35	132.84	130.87	1,328.18
	Total Income	126.35	132.84	130.87	1,328.18
2	Expenses				
	a) Cost of raw materials & components consumed/sold	0.24	0.32	0.32	1.29
	b) Change in inventories of finished goods, work-in-progress	-	-	-	-
	c) Employee benefits expense	24.55	28.32	24.17	109.91
	d) Finance costs	15.98	11.76	20.56	72.40
	e) Depreciation and amortisation expense	14.70	14.72	15.44	60.93
	f) Other expenses	44.93	41.14	36.41	152.96
	Total Expenses	100.40	96.26	96.90	397.49
3	Profit / (Loss) before tax (1-2)	25.95	36.58	33.97	930.69
4	Tax expense / (benefit)				
	a) Current tax	-	(10.43)	5.30	170.18
	b) Income tax relating to earlier years	(43.73)	-	-	-
	c) Deferred tax charge / (credit)	1.19	1.52	1.00	(84.00)
	Net tax expense / (benefit)	(42.54)	(8.91)	6.30	86.18
5	Net Profit/(Loss) after tax (3-4)	68.49	45.49	27.67	844.51
6	Other Comprehensive Income for the period				
	Items not to be reclassified to profit or loss in subsequent periods :				
	Re-Measurement gains/(losses) on defined benefit plans	0.06	0.70	(0.37)	(0.24)
	Net gain/(loss) on disposal of investment in equity shares	-	(17.72)	-	74.26
	Change in Fair Value of Equity Investments designated at OCI	53.78	(53.82)	(97.04)	(143.75)
	Income Tax relating to items that will not be reclassified to Profit or Loss	(6.72)	15.22	12.13	8.84
	Total Other Comprehensive Income	47.12	(55.62)	(85.28)	(60.88)
7	Total comprehensive income (5+6)	115.61	(10.13)	(57.61)	783.62
8	Paid up equity share capital	619.50	619.50	619.50	619.50
	(Face value Rs. 10/- each)				
9	Earnings per equity share				
	- Basic and Diluted (not annualised) (Rs.)	1.11	0.73	0.45	13.63
	Reserves excluding Revaluation Reserve				14,081.86



Notes:

- 1) The above Standalone financial results for the quarter ended June 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 13, 2026.
The limited review of these results as required under Regulation 33 of the SEBI (Listing obligation and Disclosure requirements) Regulations 2015, has been completed by the statutory auditors of the Company.
- 2) There were no exceptional items during the quarter ended June 30, 2026.
- 3) The figures of quarter ended March 31, 2026 are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the unaudited published year to date figures till December 31, 2025, which were subject to limited review.
- 4) Previous period / year figures have been regrouped wherever necessary to confirm to the current period's presentation.

Place: Kolkata
Date: August 13, 2026



For and on behalf of Board of Directors

A handwritten signature in blue ink, appearing to be "S. K. Das", written over a horizontal line.

Executive Director





7, CHITTARANJAN AVENUE, KOLKATA - 700 072

ALSO AT : 1008, CHIRANJIVI TOWER, 43, NEHRU PLACE, NEW DELHI - 110019, TELEFAX : 2623 3894

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

**Review Report to,
The Board of Directors,
Hindusthan Udyog Limited,
Godrej Genesis, 1404, 14th Floor,
Sector- V, Saltlake City, Kolkata – 700091.**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Hindusthan Udyog Limited** ("the Parent Company") and its subsidiary (the Parent Company and its subsidiary together referred to as "the Group"), and its share of the net profit after tax and total comprehensive income of its associates for the quarter ended June 30, 2026 ("the Statement") attached herewith, being submitted by the Parent 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 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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules thereunder and other accounting principles generally accepted in India. 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 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 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 interim Financial information of the following entities:

Entity Name	Relationship
Hindusthan Udyog Limited	Parent Company
Bharath Oil And Chemical Industries Limited	Subsidiary Company
Asutosh Enterprises Limited	Associate Company
Bengal Steel Industries Limited	Associate Company
Hindusthan Parsons Limited	Associate Company
WPIL Limited	Associate Company
Spaans Babcock India Limited	Associate Company





SALARPURIA & PARTNERS
Chartered Accountants

MSME UAM No. : WB10D0026692
Tel. Address : "Checkchart(C)"
Cal. Office : 2237 5400/5401
: 2236 0560, 4014 5400
E-mail : salarpuria.jajodia@rediffmail.com
office@salarpuriajajodia.com

7, CHITTARANJAN AVENUE, KOLKATA - 700 072

ALSO AT : 1008, CHIRANJIVI TOWER, 43, NEHRU PLACE, NEW DELHI - 110019, TELEFAX : 2623 3894

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 other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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 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. The consolidated unaudited Financial results include the unaudited Financial result of 01 (one) subsidiary, which have not been reviewed by its auditor whose Financial information reflect Parent Company's share of total Net Profit/Loss after tax of Rs. Nil for the Quarter Ended 30 June, 2026, and share of total comprehensive Profit/Loss of Rs. Nil for the Quarter Ended 30 June, 2026, as considered in the consolidated unaudited Financial results, as certified by the management.
7. The consolidated unaudited Financial results also include the unaudited Financial result of 02 (two) associates, reviewed by its auditors whose Financial information reflect Parent company's share of total net loss after tax of Rs. 0.31 lakhs for the quarter ended 30 June, 2026, and share of total comprehensive loss of Rs. 0.31 lakhs for the quarter ended 30 June, 2026, as considered in the consolidated unaudited Financial results.
8. The consolidated unaudited Financial results also include the unaudited Financial result of 02 (two) associates, which have not been reviewed by its auditor whose Financial information reflect the Parent Company's share of net profit after tax of Rs 3.93 lakhs and total comprehensive profit of Rs 3.93 lakhs for the quarter ended 30th June, 2026, as considered in the consolidated unaudited Financial results.

These unaudited Financial information has been certified to us by the management and our conclusion on the consolidated Financial results, in so far as it relates to the amounts and disclosures included in respect of the associates is based solely on such unaudited Financial information. According to the information and explanations given to us by the Management, this interim Financial information is not material to the Parent Company.

Our conclusion on the Statement is not modified in respect of the above matter.

For Salarpuria & Partners
Chartered Accountants
(Firm ICAI Regn. No.302113E)

Palash K Dey
Palash K Dey
Chartered Accountant
Membership No.-053991
Partner



UDIN: 260539917CEUBB7360
Place: Kolkata
Date: 13.08.2026

HINDUSTHAN UDYOG LIMITED

CIN: L27120WB1947PLC015767

Godrej Genesis, 1404, 14th Floor, Block EP & GP, Sector V, Saltlake, Kolkata - 700091

EMAIL - kkg@hul.net.in PHONE NO. - 033-4052-6000

Unaudited Consolidated Financial Results for the Quarter Ended June 30, 2026

		(Rs in lacs except per share data)			
		CONSOLIDATED			
		QUARTER ENDED			Year Ended
SL.	PARTICULARS	30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
		Unaudited	Audited	Unaudited	Audited
1	Revenue				
	a) Revenue from operations	-	-	-	-
	b) Other Income	126.35	132.84	130.87	520.85
	Total Revenue	126.35	132.84	130.87	520.85
2	Expenses				
	a) Cost of raw materials & components consumed/sold	0.24	0.32	0.32	1.29
	b) Change in inventories of finished goods, work-in-progress	-	-	-	-
	c) Employee benefits expense	24.55	28.32	24.17	109.91
	d) Finance costs	15.98	11.76	20.56	72.40
	e) Depreciation and amortisation expense	14.70	14.72	15.44	60.93
	f) Other expenses	44.93	41.14	36.41	152.96
	Total Expenses	100.40	96.26	96.90	397.49
3	Profit before tax (1-2)	25.95	36.58	33.97	123.36
4	Profit from Associate Companies after Tax	1,404.23	1,668.53	929.79	6,646.93
5	Profit / (Loss) before tax (3+4)	1,430.18	1,705.11	963.76	6,770.29
6	Tax expense / (benefit)				
	a) Current tax	-	(10.43)	5.30	170.18
	b) Income tax relating to earlier years	(43.73)	-	-	-
	c) Deferred tax charge / (credit)	1.19	1.52	1.00	(84.00)
	Net tax expense / (benefit)	(42.54)	(8.91)	6.30	86.18
7	Net profit / (loss) after tax (5-6)	1,472.72	1,714.02	957.46	6,684.11
8	Other comprehensive income				
	Items not to be reclassified to profit or loss in subsequent periods :				
	Re-Measurement gains/(losses) on defined benefit plans	0.06	0.70	(0.37)	(0.24)
	Net Gain/(loss) on disposal of investments in equity shares		(17.72)		74.26
	Change in Fair Value of Equity Investments designated at OCI	53.78	(53.82)	(97.04)	(143.75)
	Income Tax relating to items that will not be reclassified to Profit or Loss	(6.72)	15.22	12.13	8.84
	Share of OCI of Associates	163.47	597.54	1,776.10	3,527.58
	Total Other Comprehensive Income	210.59	541.92	1,690.82	3,466.69
9	Total comprehensive income (7+8)	1,683.31	2,255.94	2,648.28	10,150.80
	Paid up equity share capital (Face value Rs. 10/- each)	619.50	619.50	619.50	619.50
10	Earnings per equity share:				
	- Basic and Diluted (not annualised) (Rs.)	23.77	27.67	15.46	107.90
	Reserves excluding Revaluation Reserve				76,883.31



Notes:

- 1) The Consolidated Unaudited Financial Results of Hindusthan Udyog Limited ("the Parent Company") includes 1 subsidiary Bharat Oil & Chemical Industries Limited (collectively referred to as "the Group") and its 5 associates namely, Hindusthan Parsons Limited, Asutosh Enterprises Limited, Bengal Steel Industries Limited, WPIL Limited and Spaans Babcock India Limited.
- 2) The above Consolidated financial results for the quarter ended June 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 13, 2026.
The limited review of these results as required under Regulation 33 of the SEBI (Listing obligation and Disclosure requirements) Regulations 2015, has been completed by the statutory auditors of the Parent Company.
- 3) There were no exceptional items during the quarter ended June 30, 2026.
- 4) The figures of quarter ended March 31, 2026 are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the unaudited published year to date figures till December 31, 2025, which were subject to limited review.
- 5) Previous period / year figures have been regrouped wherever necessary to confirm to the current period's presentation.

Place: Kolkata
Date: August 13, 2026.



For and on behalf of Board of Directors

A handwritten signature in blue ink, appearing to be "S. D. Haridas", written over a horizontal line.

Executive Director

