



# HPL Electric & Power Limited

CIN : L74899DL1992PLC048945

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

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

Website: www.hplindia.com

**August 13, 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**  
25<sup>th</sup> Floor, New Trading Ring, Rotunda  
Building, PhirozeJeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai – 400 001

**Scrip Code: HPL**

**Scrip Code: 540136**

## **Sub: Outcome of Board Meeting**

Dear Sir/Ma'am,

We wish to inform that in terms of Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Board of Directors of the Company in its meeting held today i.e. **Wednesday, August 13, 2025** has, *inter-alia*, considered and approved the following:

1. Unaudited (Standalone & Consolidated) Financial Results of the Company for the quarter ended June 30, 2025;

A copy of the Unaudited (Standalone and Consolidated) Financial Results for the quarter ended June 30, 2025 alongwith Limited Review Report thereon, as received from M/s. Sakshi & Associates, Statutory Auditor of the Company is enclosed herewith.

2. Re-appointment of below firms/Individual as Cost Auditor, Internal Auditor and Secretarial Auditor of the Company:

S. No	Particulars	Brief Profile	Terms of Appointment
1.	M/s. M.K. Singhal & Co., Cost Accountants, Partnership Firm as Cost Auditor of the Company	M.K. Singhal & Co., Cost Accountants, is a Partnership Firm and specializes in Financing, Taxation and costing and Pricing Assignments. Many costing and pricing assignments are carried out by the firm. Practising contemporary costing issues including cost reduction, strategic costing, Activity Based Costing etc.	For the Financial Year 2025-26
2.	PricewaterhouseCoopers Services LLP (PwC), as Internal Auditor of the Company.	PwC is a widely known large professional services firm and provide a range of services spanning across assurance, advisory and tax. Its purpose is to build trust in society and solve important problems. In India, PwC has	For the Financial Year 2025-26



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		offices in various cities including Ahmedabad, Bangalore, Chennai, Delhi NCR, Hyderabad, Kolkata, Mumbai and Pune.	
3.	M/s. AVA Associates, Company Secretaries, as Secretarial Auditor of the company	AVA Associates is a team of young and dynamic corporate consultants serving the industry in the field of corporate law and governance. AVA Associates places itself to serve the corporate sector in the following major areas: <ol style="list-style-type: none"><li>1. Business start-up services</li><li>2. Corporate secretarial &amp; regulatory compliances;</li><li>3. Liaison, representation &amp; approval services;</li><li>4. Corporate/ Business restructuring (merger, amalgamation, demerger;</li><li>5. Corporate litigations, agreements &amp; contracts;</li><li>6. IPR consulting &amp; protection;</li><li>7. Certification services; and</li><li>8. Audit services</li></ol>	For the Financial Year commencing from April 01, 2025 till March 31, 2030

The Board Meeting was commenced at 02:30 p.m. and concluded at 04:30 p.m.

This is for your kind information and record please.

Thanking You,

For **HPL Electric & Power Limited**

Vivek Kumar  
Company Secretary

Encl.- As stated above

# SAKSHI & ASSOCIATES

## Chartered Accountants

**Independent Auditor's Review Report on the Quarterly 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 June 30, 2025 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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# SAKSHI & ASSOCIATES

## Chartered Accountants

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 there under 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 Dewan**  
**Proprietor**  
**Membership No. 523802**  
**UDIN: 25523802BMKTZP1708**



Place: New Delhi  
Date: 13 August 2025





# HPL Electric & Power Limited

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

Ph.: 09996600658 | E-mail: hpl@hplindia.com

Website: www.hplindia.com

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025					
Sr. No.	Particulars	Quarter Ended			(Rs. in Lakhs)
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		Unaudited	Audited	Unaudited	Audited
1	<b>Income</b>				
	(a) Revenue from operations	39,696.89	50,837.98	39,008.49	168,440.50
	(b) Other income	109.90	210.44	71.02	435.04
	<b>Total Income</b>	<b>39,806.79</b>	<b>51,048.42</b>	<b>39,079.51</b>	<b>168,875.54</b>
2	<b>Expenses</b>				
	(a) Cost of materials consumed	27,033.30	36,112.58	27,879.90	122,541.04
	(b) Changes in inventories of finished goods and work-in-progress	(1,106.88)	(1,012.38)	(2,400.01)	(10,456.05)
	(c) Employee benefits expense	5,131.15	4,845.08	4,757.33	19,248.38
	(d) Finance Cost	2,186.30	2,187.61	2,271.08	8,536.09
	(e) Depreciation and amortisation expense	1,081.04	986.62	929.36	3,886.59
	(f) Other expenses	3,207.63	3,505.47	3,385.27	13,433.32
	<b>Total Expenses</b>	<b>37,532.54</b>	<b>46,624.98</b>	<b>36,822.93</b>	<b>157,189.37</b>
3	<b>Profit before exceptional items and tax (1-2)</b>	<b>2,274.25</b>	<b>4,423.44</b>	<b>2,256.58</b>	<b>11,686.17</b>
4	Exceptional Items (Loss)/Income	-	-	-	-
5	<b>Profit before tax (3+4)</b>	<b>2,274.25</b>	<b>4,423.44</b>	<b>2,256.58</b>	<b>11,686.17</b>
6	<b>Tax expense</b>				
	(a) Current tax	654.08	1,075.66	499.08	3,055.45
	(b) Deferred tax	(74.28)	79.24	78.87	(48.88)
	<b>Total Tax Expense</b>	<b>579.80</b>	<b>1,154.90</b>	<b>577.95</b>	<b>3,006.57</b>
7	<b>Net profit for the period (5-6)</b>	<b>1,694.45</b>	<b>3,268.54</b>	<b>1,678.63</b>	<b>8,679.60</b>
8	<b>Other comprehensive income / (loss)</b>				
	(A) items that will not be reclassified to profit or loss in subsequent period				
	(i) Remeasurement of post employment benefit obligations	(15.18)	74.21	(35.46)	(55.21)
	(ii) income tax related to above	3.82	(18.68)	12.39	13.89
	(B) items that will be reclassified to profit or loss in subsequent period				
	<b>Other comprehensive income for the period, net of tax</b>	<b>(11.36)</b>	<b>55.53</b>	<b>(23.07)</b>	<b>(41.32)</b>
9	<b>Total comprehensive income for the period, net of tax (7+8)</b>	<b>1,683.09</b>	<b>3,324.07</b>	<b>1,655.56</b>	<b>8,638.28</b>
10	<b>Paid up equity share capital (face value of Rs. 10/- each)</b>	<b>6,430.05</b>	<b>6,430.05</b>	<b>6,430.05</b>	<b>6,430.05</b>
11	<b>Earnings Per Equity Share (EPS)</b>				
	(nominal value of Rs. 10/- each) (not annualised)				
	(a) Basic (Rs.)	2.64	5.08	2.61	13.50
	(b) Diluted (Rs.)	2.64	5.08	2.61	13.50

## 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 August 13, 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.
- The above is an extract of the detailed format of quarter ended financial results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the quarter ended financial results are available on the websites of the Stock Exchanges ([www.nseindia.com](http://www.nseindia.com) and [www.bseindia.com](http://www.bseindia.com)) and on the Company's website [www.hplindia.com](http://www.hplindia.com)
- The figures of the last quarter are the balancing figures between audited figures in respect of the full financial year upto March 31, 2025 and the unaudited published year-to-date figures up to December 31, 2024, being the data of the end of the third quarter of the financial year which were subjected to limited review.
- 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: 13.08.2025

Registered Office : 1/20, Asaf Ali Road, New Delhi - 110 002  
Tel.: +91-11-23234411 | Fax:+91-11-23232639



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## Standalone Segmentwise Revenue, Results, Assets and Liabilities for the quarter ended June 30, 2025

(Rs in lakhs)

S. No.	Particulars	Quarter Ended			Year Ended
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		Unaudited	Audited	Unaudited	Audited
(a)	Segment Revenue				
	Metering, Systems & Services	21,787.62	32,978.74	23,585.18	105,977.02
	Consumer, Industrial & Services	17,909.27	17,859.24	15,423.31	62,463.48
		39,696.89	50,837.98	39,008.49	168,440.50
	less: Inter segment revenue	-	-	-	-
	Total	39,696.89	50,837.98	39,008.49	168,440.50
(b)	Segment Results				
	Metering, Systems & Services	3,302.09	5,091.88	3,742.89	16,784.23
	Consumer, Industrial & Services	2,015.59	2,513.79	1,639.30	7,150.76
	Sub Total	5,317.68	7,605.67	5,382.19	23,934.99
	Less : Unallocated expenses net of Income	857.13	994.62	854.53	3,712.73
	Less : Interest Expense	2,186.30	2,187.61	2,271.08	8,536.09
	Profit before tax	2,274.25	4,423.44	2,256.58	11,686.17
	Less : Tax Expenses	579.80	1,154.90	577.95	3,006.57
	Profit after Tax	1,694.45	3,268.54	1,678.63	8,679.60
(c)	Segment Assets				
	Metering, Systems & Services	126,964.89	121,459.42	110,323.11	121,459.42
	Consumer, Industrial & Services	78,569.74	76,333.99	77,417.97	76,333.99
	sub-total	205,534.63	197,793.41	187,741.08	197,793.41
	Unallocated	5,400.10	5,400.10	5,657.07	5,400.10
	Total	210,934.73	203,193.51	193,398.15	203,193.51
(d)	Segment Liabilities				
	Metering, Systems & Services	32,146.57	30,607.35	29,721.37	30,607.35
	Consumer, Industrial & Services	22,772.94	20,624.06	17,131.71	20,624.06
	sub-total	54,919.51	51,231.41	46,853.08	51,231.41
	Unallocated	64,344.93	61,974.92	62,897.60	61,974.92
	Total	119,264.44	113,206.33	109,750.68	113,206.33

*Rishabh*

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# SAKSHI & ASSOCIATES

## Chartered Accountants

**Independent Auditor's Review Report on the Quarterly 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 June 30, 2025 (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.



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# SAKSHI & ASSOCIATES

## Chartered Accountants

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.

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. 13,437.21 lakhs as at June 30, 2025, total revenue of Rs. 3,137.09 lakhs, total net profit of Rs. 179.70 lakhs and total comprehensive loss (comprising of profit and other comprehensive income) of Rs. 179.04 lakhs for the quarter ended June 30, 2025 as considered in the statement. 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



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# SAKSHI & ASSOCIATES

## Chartered Accountants

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 Dewan**  
**Proprietor**  
**Membership No. 523802**  
**UDIN: 25523802BMKTZO2368**



Place : New Delhi  
Date : 13 August 2025

Annexure-I: List of entities consolidated as at 30th June 2025

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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Website: www.hplindia.com

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025					
Sr.No.	Particulars	Quarter Ended			(Rs. in Lakhs)
		30.06.2025		31.03.2025	
		Unaudited	Audited	Unaudited	Audited
1	<b>Income</b>				
	(a) Revenue from operations	38,302.87	49,253.85	39,290.56	170,024.40
	(b) Other income	118.14	238.88	78.83	487.95
	<b>Total Income</b>	<b>38,421.01</b>	<b>49,492.73</b>	<b>39,369.39</b>	<b>170,512.35</b>
2	<b>Expenses</b>				
	(a) Cost of materials consumed	25,028.83	34,187.20	28,060.32	122,287.61
	(b) Changes in inventories of finished goods and work-in-progress	(1,290.91)	(1,947.15)	(2,798.72)	(11,823.86)
	(c) Employee benefits expense	5,308.20	5,087.38	4,887.90	19,937.26
	(d) Finance Cost	2,260.51	2,290.38	2,377.71	8,972.32
	(e) Depreciation and amortisation expense	1,155.21	1,061.64	1,012.88	4,216.36
	(f) Other expenses	3,457.52	3,702.69	3,528.33	14,158.23
	<b>Total Expenses</b>	<b>35,919.36</b>	<b>44,382.14</b>	<b>37,068.42</b>	<b>157,747.92</b>
3	<b>Profit before exceptional items and tax (1-2)</b>	<b>2,501.65</b>	<b>5,110.59</b>	<b>2,300.97</b>	<b>12,764.43</b>
4	Exceptional Items (Loss)/Income	-	-	-	-
5	<b>Profit before tax (3+4)</b>	<b>2,501.65</b>	<b>5,110.59</b>	<b>2,300.97</b>	<b>12,764.43</b>
6	<b>Tax expense</b>				
	(a) Current tax	698.38	1,212.08	511.08	3,270.93
	(b) Deferred tax	(44.75)	170.19	86.88	94.79
	<b>Total Tax Expense</b>	<b>653.63</b>	<b>1,382.27</b>	<b>597.96</b>	<b>3,365.72</b>
7	<b>Net profit for the period (5-6)</b>	<b>1,848.02</b>	<b>3,728.32</b>	<b>1,703.01</b>	<b>9,398.71</b>
8	<b>Other comprehensive income / (loss)</b>				
	(A) Items that will not be reclassified to profit or loss in subsequent period				
	(i) Remeasurement of post employment benefit obligations	(16.09)	76.33	(37.28)	(58.86)
	(ii) Income tax related to above	4.07	(19.27)	12.90	14.91
	(B) Items that will be reclassified to profit or loss in subsequent period	-	-	-	-
	<b>Other comprehensive income for the period, net of tax</b>	<b>(12.02)</b>	<b>57.06</b>	<b>(24.38)</b>	<b>(43.95)</b>
9	<b>Total comprehensive income for the period, net of tax (7+8)</b>	<b>1,836.00</b>	<b>3,785.38</b>	<b>1,678.63</b>	<b>9,354.76</b>
10	<b>Net Profit attributable to:</b>				
	-Owners	1,842.90	3,713.93	1,702.31	9,376.93
	-Non-controlling interest	5.12	14.39	0.70	21.78
11	<b>Other Comprehensive Income attributable to:</b>				
	-Owners	(12.00)	57.02	(24.34)	(43.87)
	-Non-controlling interest	(0.02)	0.04	(0.04)	(0.08)
12	<b>Total Comprehensive Income attributable to:</b>				
	-Owners	1,830.90	3,770.95	1,677.97	9,333.06
	-Non-controlling interest	5.10	14.43	0.66	21.70
13	<b>Paid up equity share capital (face value of Rs. 10/- each)</b>	<b>6,430.05</b>	<b>6,430.05</b>	<b>6,430.05</b>	<b>6,430.05</b>
14	<b>Earnings Per Equity Share (EPS)</b>				
	(nominal value of Rs. 10/- each) (not annualised)				
	(a) Basic (Rs.)	2.87	5.78	2.65	14.58
	(b) Diluted (Rs.)	2.87	5.78	2.65	14.58

**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 August 13, 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.
- The above is an extract of the detailed format of quarter ended financial results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the quarter ended financial results are available on the websites of the Stock Exchanges (www.nseindia.com and www.bseindia.com) and on the Company's website www.hplindia.com
- The figures of the last quarter are the balancing figures between audited figures in respect of the full financial year upto March 31, 2025 and the unaudited published year-to-date figures up to December 31, 2024, being the data of the end of the third quarter of the financial year which were subjected to limited review.
- Previous quarter/year ended figures have been regrouped/ restated wherever necessary.

Place: Kundli  
Date: 13.08.2025

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

*Rishi Seth*  
Rishi Seth  
Managing Director  
DIN:00203469

Registered Office : 1/20, Asaf Ali Road, New Delhi - 110 002  
Tel.: +91-11-23234411 | Fax:+91-11-23232639



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## Consolidated Segmentwise Revenue, Results, Assets and Liabilities for the quarter ended June 30, 2025

(Rs in lakhs)

S. No.	Particulars	Quarter Ended			Year Ended
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		Unaudited	Audited	Unaudited	Audited
(a)	<b>Segment Revenue</b>				
	Metering, Systems & Services	20,393.60	31,394.61	23,867.25	107,560.92
	Consumer, Industrial & Services	17,909.27	17,859.24	15,423.31	62,463.48
		38,302.87	49,253.85	39,290.56	170,024.40
	less: Inter segment revenue	-	-	-	-
	<b>Total</b>	<b>38,302.87</b>	<b>49,253.85</b>	<b>39,290.56</b>	<b>170,024.40</b>
(b)	<b>Segment Results</b>				
	Metering, Systems & Services	3,603.70	5,881.80	3,893.91	18,298.72
	Consumer, Industrial & Services	2,015.59	2,513.79	1,639.30	7,150.76
	<b>Sub Total</b>	<b>5,619.29</b>	<b>8,395.59</b>	<b>5,533.21</b>	<b>25,449.48</b>
	Less : Unallocated expenses net of Income	857.13	994.62	854.53	3,712.73
	Less : Interest Expense	2,260.51	2,290.38	2,377.71	8,972.32
	Profit before tax	2,501.65	5,110.59	2,300.97	12,764.43
	Less : Tax Expenses	653.63	1,382.27	597.96	3,365.72
	<b>Profit after Tax</b>	<b>1,848.02</b>	<b>3,728.32</b>	<b>1,703.01</b>	<b>9,398.71</b>
(c)	<b>Segment Assets</b>				
	Metering, Systems & Services	136,092.26	131,767.08	120,039.43	131,767.08
	Consumer, Industrial & Services	78,569.74	76,333.99	77,417.97	76,333.99
	<b>sub-total</b>	<b>214,662.00</b>	<b>208,101.07</b>	<b>197,457.40</b>	<b>208,101.07</b>
	Unallocated	1,303.74	1,374.94	1,715.20	1,374.94
	<b>Total</b>	<b>215,965.74</b>	<b>209,476.01</b>	<b>199,172.60</b>	<b>209,476.01</b>
(d)	<b>Segment Liabilities</b>				
	Metering, Systems & Services	32,928.73	31,030.82	32,148.45	31,030.82
	Consumer, Industrial & Services	22,772.94	20,624.06	17,131.71	20,624.06
	<b>sub-total</b>	<b>55,701.67</b>	<b>51,654.88</b>	<b>49,280.16</b>	<b>51,654.88</b>
	Unallocated	66,704.47	66,097.53	65,201.97	66,097.53
	<b>Total</b>	<b>122,406.14</b>	<b>117,752.41</b>	<b>114,482.13</b>	<b>117,752.41</b>

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