



# AGRAWAL HIMATSINGKA & CO.

CHARTERED ACCOUNTANTS

H. O. : 18, Rabindra Sarani, Gate # 1, 7th Floor, R.N. 701, Kolkata - 700001 • Ph. 4070 3064 / 4006 7707  
BRANCH : Shyam Niliyam, Govindpur, Dhanbad-828109, Mob.: 9431123406, Email: caanil1234@gmail.com

## Format for the Limited Review Report for companies (other than banks)

### Review Report to HIND ELECTRICALS & GENERAL INDUSTRIES LTD

We have reviewed the accompanying statement of unaudited financial results of HIND ELECTRICALS & GENERAL INDUSTRIES LTD for the period ended DECEMBER 31, 2025. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For AGRAWAL HIMATSINGKA & CO.  
Chartered Accountants

ANIL  
KUMAR  
AGRAWAL

Digitally signed by  
ANIL KUMAR  
AGRAWAL  
Date: 2026.03.10  
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Signature  
(Anil Kumar Agrawal)  
(Partner)  
(Membership No.054219)

Place: Kolkata

Date: 12.01.2026

UDIN- 26054219XZMKWW6692

**HIND ELECTRICALS & GENERAL INDUSTRIES LIMITED**

AMOUNT IN INR

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND QUARTER ENDED ON 31th DECEMBER, 2025							
S.No.	Particulars	QUARTER ENDED			HAFL YEAR ENDED		Year ended
		31.12.2025	30.09.2025	31.12.2023	31.12.2025	31.12.2024	31.03.2025
		Standalone In Lacs					
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>I</b>	Revenue from Operations (Net)	-	-	-	-	-	-
<b>II</b>	Other Income	-	-	-	-	-	-
<b>III</b>	<b>Total Revenue (I+II)</b>	-	-	-	-	-	-
<b>IV</b>	<b>Expenses:</b>						
	Purchase of Stock in Trade	-	-	-	-	-	-
	Employee benefits expense	-	-	-	-	-	119,500.00
	Audit Fees	-	-	-	-	-	-
	Depreciation and amortisation expense	-	-	-	-	-	-
	Other expenses	-	-	-	-	-	512,212.00
	<b>Total Expenses</b>	-	-	-	-	-	<b>631,712.00</b>
<b>V</b>	Profit before Exceptional items and tax (III-IV)	-	-	-	-	-	(631,712.00)
<b>VI</b>	Exceptional items	-	-	-	-	-	-
<b>VII</b>	Profit before tax (V-VI)	-	-	-	-	-	<b>(631,712.00)</b>
<b>VIII</b>	Tax Expenses						
	(a) Current tax	-	-	-	-	-	-
	(b) Excess Provision w/off	-	-	-	-	-	-
	(c) Deferred tax	-	-	-	-	-	-
	(d) Mat credit entitlement	-	-	-	-	-	-
	<b>Total Tax Expenses</b>	-	-	-	-	-	-
<b>IX</b>	Profit for the period (VII-VIII)	-	-	-	-	-	<b>(631,712.00)</b>
<b>X</b>	<b>Other Comprehensive Income</b>						
	i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
<b>a</b>	ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>b</b>	ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>XI</b>	<b>Total Comprehensive Income for the period (IX+X)</b>	-	-	-	-	-	<b>(631,712.00)</b>
<b>XII</b>	<b>Paid up Equity Share Capital (Face value per share of Rs. 10/-)</b>	<b>3,980,000.00</b>	<b>3,980,000.00</b>	<b>3,980,000.00</b>	<b>3,980,000.00</b>	<b>3,980,000.00</b>	<b>3,980,000.00</b>
<b>XIII</b>	Earning Per equity share (of `10/- each):	<b>(1.59)</b>	<b>(1.59)</b>	<b>(1.59)</b>	<b>(1.59)</b>	<b>(1.59)</b>	<b>(1.59)</b>
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-

Note:

- As the calcutta stock exchange was not listed for trading and the company has not been in buisnes for a long time henceforth, was not in a position to pay the listing fee as the calcutta stock exchange has put the status of the company as unlisted henceforth, the company was not in a position for publishing the results made earlier now the calcutta stock exchange has called the company to furnish the reults.The above unaudited results for the quarter ended 31st December, 2025 has been reviewed by the Audit committee and approved by the Board of Directors at their respective meetings held on 11.03.2026. The unaudited financial results for the period ended 31st December, 2025 has been reviewed by the Statuary Auditor of the Company.
- These financial results have been prepared in accordance with Indian Accounting standards prescribed under section 133 of the companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of The SEBI (Listing Obligations and Disclosure Requirement)Regulation 2015.
- The Company has a single reportable business segment
- The above results are available on website of the Company.
- Previous period figures have been re-grouped/ re-classified wherever necessary.

**For AGRAWAL HIMATSINGKA & CO**

Chartered Accountant  
FRN-317103E

**ANIL KUMAR** Digitally signed by ANIL KUMAR AGRAWAL  
**AGRAWAL** Date: 2026.03.11 14:39:16 +05'30'

Anil Kumar Agrawal  
Partner  
M.NO-054219

**For And On Behalf Of The Board Of Directors**

HIND ELECTRICALS & GENERAL INDUSTRIES LTD.

**YOGENDRA KUMAR** Digitally signed by YOGENDRA KUMAR AGARWAL  
**AGARWAL** Date: 2026.03.11 14:39:45 +05'30'

YOGENDRA KUMAR AGARWAL  
Director  
DIN: 00568582

**VARUN** Digitally signed by VARUN AGARWAL  
**AGARWAL** Date: 2026.03.11 16:21:10 +05'30'

VARUN AGARWAL  
Director  
DIN: 06665231

**UDIN:26054219TGORFC3276**

Date :- 12.01.2026

Place:- Kolkata