

Limited Review Report on Unaudited Standalone Financial Results of Hazoor Multi Projects Limited for the Quarter and Nine Months Ended 31st December, 2023 under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Hazoor Multi Projects Limited

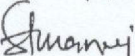
We have reviewed the accompanying statement of unaudited financial results of M/s Hazoor Multi Projects Limited ("the Company") for the quarter and nine months ended 31st December, 2023, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015, as amended ("Listing Regulations").

This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 34, Interim Financial Reporting ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on these financial statements based on our review.

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. 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 of Interim Financial statement 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.

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 Indian 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 VMRS & Co.
Chartered Accountants
FRN No.: 122750W


Ramanuj Sodani
Partner
Membership Number: 049217
UDIN: 24049217BKCXKX8536



Date: 14/02/2024
Place: Mumbai

HAZOOR MULTI PROJECTS LIMITED

CIN- L99999MH1992PLC269813

Registered Office: C-45, 4TH FLOOR, PLOT 210, MITTAL TOWER, C WING, BARRISTER RAJANI PATEL MARG, NARIMAN POINT, MUMBAI-4000021
 Website: www.hazoormultiproject.com; Email: hmpl.india@gmail.com; Tel: 022-22000525

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULT FOR THE QUARTER AND NINE MONTHS ENDED 31.12.2023

(Amount in lakhs, except equity per share data and ratios)

Sr. No.	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for Current Period Ended(9 Months)	Year to date figures for Previous year Ended(9 Months)	Previous accounting year ended
		01/10/2023-31/12/2023	01/07/2023-30/09/2023	01/10/2022-31/12/2022	01/04/2023-31/12/2023	01/04/2022-31/12/2022	31-03-2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue from Operations	8,062.830	11,225.254	18,903.035	35,528.257	58,113.253	77,580.714
	Other Incomes	108.447	7.321	7.064	127.509	21.880	38.606
	Total Income	8,171.277	11,232.575	18,910.098	35,655.766	58,135.133	77,619.321
2	Expenses:						
	Construction and operating expenses	(0.000)	(13,189.833)	55.515	12.407	600.897	734.597
	- Purchases	6,591.084	22,545.844	16,805.230	29,136.928	50,590.129	67,497.253
	- Sub-contracting charges	-	-	-	-	101.270	101.270
	- Changes in inventories of work-in- progress	78.015	100.663	130.280	265.986	2,662.426	2,567.402
	- Other construction and operating expenses	37.164	37.301	48.534	111.210	137.804	193.094
	Employee Benefit Expenses	0.037	0.038	39.026	22.175	118.933	170.929
	Finance Costs	4.904	4.825	3.214	14.675	8.221	12.421
	Depreciation / Amortisation and Depletion Expense	90.525	(123.908)	61.620	141.201	110.867	218.236
	Other Expenses	6,801.729	9,374.929	17,143.420	29,704.581	54,330.547	71,495.201
	Total Expenses	6,801.729	9,374.929	17,143.420	29,704.581	54,330.547	71,495.201
	Profit before Exceptional items and Tax (1-2)	1,369.548	1,857.646	1,766.678	5,951.185	3,804.586	6,124.120
3	Exceptional items	-	-	-	-	-	-
4	Profit before Tax (3-4)	1,369.548	1,857.646	1,766.678	5,951.185	3,804.586	6,124.120
5	Tax Expense:						
	(1) Current tax	337.000	475.000	434.677	1,498.000	947.163	1,550.000
	(2) Deferred Tax	3.661	3.661	14.686	10.952	16.381	16.147
	(3) Excess/Short provision of tax	-	-	-	-	-	-
6	Profit/ (Loss) for the period from Continuing Operations (5-6)	1,028.887	1,378.984	1,317.315	4,442.233	2,841.041	4,557.973
7	Profit/Loss from Discontinuing Operations	-	-	-	-	-	-
8	Tax Expense of Discontinuing Operations	-	-	-	-	-	-
9	Profit/ (Loss) from Discontinuing Operations (after Tax) (8-9)	-	-	-	-	-	-
10	Profit for the period (7+10)	1,028.887	1,378.984	1,317.315	4,442.233	2,841.041	4,557.973
11	Other Comprehensive Income						
	A (i) Items that will not be reclassified to Statement of profit and loss	-	-	-	-	-	1.101
	(ii) Income Tax relating to items that will not be reclassified to Statement of profit and loss	-	-	-	-	-	(0.277)
	B (i) Items that will be reclassified to statement of profit and loss	(43.592)	49.415	15.791	41.265	2.867	(32.570)
	(ii) Income Tax relating to items that will be reclassified to profit and loss	4.987	(12.437)	(2.939)	(16.370)	(0.722)	8.197
12	Total comprehensive income for the year (11+12)	990.282	1,415.962	1,330.167	4,467.128	2,843.187	4,534.423
13	Paid-up Equity Share Capital (F.V. of Rs. 10 each)	1,517.619	1,517.619	1,015.000	1,517.619	1,015.000	1,141.875
14	Other equity	-	-	-	-	-	6,990.007
15	Earnings Per Equity Share						
	(1) Basic	8.112	12.091	12.978	35.022	27.991	44.616
	(2) Diluted	8.112	12.091	12.978	35.022	27.991	44.616
16	Debt Equity ratio	0.041	0.001	0.458	0.041	0.458	0.269
17	Debt Service Coverage Ratio	-	-	-	-	-	-
18	Interest Service Coverage Ratio	-	-	46.269	270.745	32.989	36.828
19							



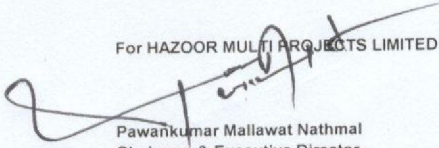
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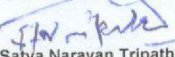
- 1 The above unaudited standalone financial results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended, have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on February 14, 2024. The above results have been subjected to "Limited review" by the statutory auditors of the Company. The unaudited standalone financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013.
- 2 Pursuant to the Regulations 13(3) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, we are enclosing herewith the details regarding investor's complaints:


Particulars	No. of Complaints
No. of investor complaints pending at the beginning of quarter	Nil
Received during the quarter	Nil
Disposed during the quarter	Nil
Remaining unresolved at the end of quarter	Nil

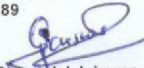
- 3 The Company has evaluated its Operating segment in accordance with IND AS 108 and has concluded that it is engaged in a single operating segment.
- 4 Figures pertaining to the previous years/period have been regrouped/rearranged, reclassified and restated wherever considered necessary, to make them comparable with those of current year/period.

For HAZOOR MULTI PROJECTS LIMITED


Pawankumar Mallawat Nathmal
Chairman & Executive Director
DIN: 01538111


Satya Narayan Tripathi
CFO


Akshay Pawan Kumar Jain
Whole Time Director
DIN: 08595089


Swaminath Chhotajal Jaiswar
Company Secretary

DATE: 14/02/2024
PLACE: MUMBAI





VMRS & Co.

Chartered Accountants

Limited Review Report on Unaudited Consolidated Financial Results of Hazoor Multi Projects Limited for the Quarter and Nine Months Ended 31st December, 2023 under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Hazoor Multi Projects Limited

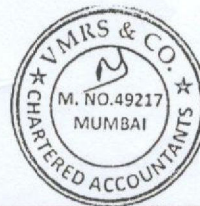
We have reviewed the accompanying statement of unaudited consolidated financial results of M/s Hazoor Multi Projects Limited ("the Holding Company") and Hazoor Infra Projects Private Limited, its Wholly owned Subsidiary (the Holding company and its subsidiary together referred to as "the Group") for the quarter and nine months ended 31st December, 2023, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015, as amended ("Listing Regulations").

The Holding Company's Management is responsible for 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 and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

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. 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 Listing Regulations, to the extent applicable.

The Statement includes the results of the Hazoor Infra Projects Private limited, a wholly owned subsidiary.



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 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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For VMRS & Co.
Chartered Accountants
FRN No.: 122750W

Ramanuj Sodani

Ramanuj Sodani
Partner

Membership Number: 049217
UDIN: 24049217BKCXKY8711



Date: 14/02/2024
Place: Mumbai

HAZOR MULTI PROJECTS LIMITED

CIN- L99999MH1992PLC269813

Registered Office: C-45, 4TH FLOOR, PLOT 210, MITTAL TOWER, C WING, BARRISTER RAJANI PATEL MARG, NARIMAN POINT, MUMBAI-400021
Website: www.hazoomultiproject.com; Email: hmpl.india@gmail.com; Tel: 022-22000525

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULT FOR THE QUARTER ENDED 31.12.2023

(Amount in lakhs, except equity per share data and ratios)

Sr. No.	Particulars	3 months ended* 01/10/2023-31/12/2023 Unaudited
1	Income	
	Revenue from Operations	8,062.830
	Other Incomes	108.447
	Total Income	8,171.277
2	Expenses:	
	Construction and operating expenses	
	- Purchases	(0.000)
	- Sub-contracting charges	6,591.084
	- Changes in inventories of work-in- progress	-
	- Other construction and operating expenses	78.015
	Employee Benefit Expenses	37.164
	Finance Costs	0.037
	Depreciation / Amortisation and Depletion Expense	4.904
	Other Expenses	136.090
	Total Expenses	6,847.295
3	Profit before Exceptional items and Tax (1-2)	1,323.983
4	Exceptional items	-
5	Profit before Tax (3-4)	1,323.983
6	Tax Expense:	
	(1) Current tax	337.000
	(2) Deferred Tax	3.661
	(3) Excess/Short provision of tax	-
7	Profit/ (Loss) for the period from Continuing Operations	983.322
8	Profit/Loss from Discontinuing Operations	-
9	Tax Expense of Discontinuing Operations	-
10	Profit/ (Loss) from Discontinuing Operations (after Tax)	-
11	Profit for the period (7+10)	983.322
12	Other Comprehensive Income	
	A (i) Items that will not be reclassified to	-
	(ii) Income Tax relating to items that will not be	-
	B (i) Items that will be reclassified to	(43.592)
	(ii) Income Tax relating to items that will be	4.987
13	Total comprehensive income for the year (11+12)	944.717
14	Paid-up Equity Share Capital (F.V. of Rs. 10 each)	1,517.619
15	Other equity	-
16	Earnings Per Equity Share	
	(1) Basic	7.448
	(2) Diluted	7.448
17	Debt Equity ratio	0.041
18	Debt Service Coverage Ratio	-
19	Interest Service Coverage Ratio	-

* Hazoor Infra Projects Private Limited was incorporated on 17th October, 2023, so only 3 months unaudited data is given here.

Notes:

The above unaudited consolidated financial results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended, have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on February 14, 2024. The above results have been subjected to "limited review" by the statutory auditors of the Company. The unaudited consolidated financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013.

2 The consolidated results include the result of Hazoor Infra Projects Private Limited as, wholly owned Subsidiary.

2 Pursuant to the Regulations 13(a) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, we are enclosing herewith the details regarding investor's complaints:

Particulars	No. of Complaints
No. of investor complaints pending at the beginning of quarter	Nil
Received during the quarter	Nil
Disposed during the quarter	Nil
Remaining unresolved at the end of quarter	Nil

3 The Company has evaluated its Operating segment in accordance with IND AS 108 and has concluded that it is engaged in a single operating segment.

4 Figures pertaining to the previous years/period have been regrouped/rearranged, reclassified and restated wherever considered necessary, to make them comparable with those of current

For HAZOR MULTI PROJECTS LIMITED

Pawankumar Mallawat Nathmal
Chairman & Executive Director
DIN: 01538111

Satya Narayan Tripathi
CFO

Akshay Pawan Kumar Jain
Whole Time Director
DIN: 08595089

Swaminath Chholelal Jaiswar
Company Secretary



DATE: 14/02/2024
PLACE: MUMBAI