



HB PORTFOLIO LIMITED

Regd. Office : Plot No. 31, Echelon Institutional Area, Sector - 32, Gurugram -122001 (Haryana)
Ph.:0124-4675500, Fax:0124-4370985, E-mail:corporate@hbportfolio.com
Website : www.hbportfolio.com, CIN : L67120HR1994PLC034148

14th February, 2024

Listing Centre

The Listing Department
BSE Limited,
Pheroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001

Company Code: 532333

Sub: Outcome of Board Meeting held on 14th February, 2024 and Forwarding of Un-Audited Financial Results for the Third Quarter and Nine Months Ended 31st December, 2023.

Dear Sir/Madam,

Pursuant to Regulation 30 and 33(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors at its meeting held today i.e. 14th February, 2024 inter-alia, has approved the Un-Audited Financial Results (Standalone and Consolidated) for the third quarter and nine months ended 31st December, 2023.

A copy of the above Financial Results along with the Limited Review Report thereon issued by the Statutory Auditors, M/s. N.C Aggarwal & Co. are attached herewith.

The Board meeting commenced at 12:30 P.M and concluded at 01:20 P.M.

You are requested to take note of same.

Thanking you,

Yours faithfully,

For HB Portfolio Limited

Mohit Chauhan

**Mohit Chauhan
(Company Secretary & Compliance Officer)**

Encl: As Above

HB PORTFOLIO LIMITED

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E-mail : corporate@hbportfolio.com, Website: www.hbportfolio.com

CIN: L67120HR1994PLC034148

STATEMENT OF UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE THIRD QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023

(Rs. in Lakhs)

S.No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1.	Revenue from Operations						
	a) Interest Income	26.04	21.84	16.17	69.72	61.11	89.29
	b) Dividend Income	1.98	5.56	2.04	346.48	373.42	437.79
	c) Net Gain on fair value changes	0.00	0.00	0.00	0.00	0.00	0.03
	d) Sale of Commodities	0.00	0.00	589.18	0.00	589.18	666.77
	Total	28.02	27.40	607.39	416.20	1023.71	1193.88
2.	Other Income	2.72	0.36	0.00	12.08	0.00	0.00
3.	Total Income (1+2)	30.74	27.76	607.39	428.28	1023.71	1193.88
4.	Expenses						
	a) Finance Costs	2.12	2.19	1.51	6.62	4.80	6.24
	b) Purchase of Stock-in-Trade	0.00	0.00	594.74	0.00	594.74	673.11
	c) Employee benefit expenses	37.31	33.41	34.23	105.66	109.78	150.42
	d) Depreciation and amortisation expenses	5.89	8.34	6.93	22.57	19.96	26.50
	e) Other expenses	18.84	25.04	12.41	68.20	39.23	64.65
	f) Net loss on fair value changes	0.00	0.00	0.05	0.00	0.10	0.00
	g) Contingent Provision against standard assets	0.98	0.00	(0.16)	0.98	0.24	(1.13)
	Total Expenses (4)	65.14	68.98	649.71	204.03	768.85	919.79
5.	Profit/(Loss) Before Tax (3-4)	(34.40)	(41.22)	(42.32)	224.25	254.86	274.09
6.	Tax Expense						
	a) Current tax	(9.00)	28.00	0.00	34.00	0.00	51.06
	b) Deferred tax/(credit)	0.00	0.00	0.62	0.00	1.86	(0.01)
	Total Tax Expense	(9.00)	28.00	0.62	34.00	1.86	51.05
7.	Profit/(Loss) for the period (5-6)	(25.40)	(69.22)	(42.94)	190.25	253.00	223.04
8.	Other Comprehensive Income						
	(i) Items that will not be reclassified to profit or loss						
	- Remeasurement gain/ (losses) on defined benefit plan	0.00	0.00	0.00	0.00	0.00	3.52
	- Fair Value changes of Investments at FVTOCI						
	- Realised gain	419.13	1,147.53	(23.77)	1567.75	165.84	125.42
	- Unrealised gain	908.18	3714.65	(35.50)	5840.16	(896.31)	(1624.19)
	- Income tax relating to above mentioned item	(49.00)	(78.00)	0.00	(127.00)	(15.65)	24.12
	Other Comprehensive Income	1278.31	4784.18	(59.27)	7280.91	(746.12)	(1471.13)
9.	Total Comprehensive Income for the period (7+8)	1252.91	4714.96	(102.21)	7471.16	(493.12)	(1248.09)
10.	Paid-up Equity Share capital (Rs. 10/- per share)	1,076.42	1,076.42	1076.42	1076.42	1076.42	1076.42
11.	Reserves excluding Revaluation Reserves	N.A.	N.A.	N.A.	N.A.	N.A.	15009.48
12.	Earnings Per Share (EPS)- Not Annualised (Rs.)						
	a) Basic	(0.24)	(0.64)	(0.40)	1.77	2.35	2.07
	b) Diluted	(0.24)	(0.64)	(0.40)	1.77	2.35	2.07

See accompanying notes to the Financial Results.



Standalone Segment -Wise Revenue and Results	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1 Segment Revenue						
a) Segment - Financial Services	30.74	27.76	18.21	428.28	434.53	527.11
b) Segment - Commodities Trading	0.00	0.00	589.18	0.00	589.18	666.77
Total - Revenue from Operations	30.74	27.76	607.39	428.28	1023.71	1193.88
2 Segment Results						
Profit/(Loss) before tax & finance cost from each segment						
a) Segment - Financial Services	(32.28)	(39.03)	(35.25)	230.87	265.22	286.67
b) Segment - Commodities Trading	0.00	0.00	(5.56)	0.00	(5.56)	(6.34)
Total	(32.28)	(39.03)	(40.81)	230.87	259.66	280.33
Less: - a) Finance Costs	2.12	2.19	1.51	6.62	4.80	6.24
b) Other un-allocable (income)/expenditure	0.00	0.00	0.00	0.00	0.00	0.00
Total Profit Before Tax	(34.40)	(41.22)	(42.32)	224.25	254.86	274.09
3 Segments Assets						
a) Segment - Financial Services	23821.85	22540.59	16871.64	23821.85	16871.64	16186.67
b) Segment - Commodities Trading	0.45	0.45	100.05	0.45	100.05	0.45
c) Unallocated Segments	62.91	54.41	41.54	62.91	41.54	62.91
Total	23885.21	22595.45	17013.23	23885.21	17013.23	16250.03
4 Segment Liabilities						
a) Segment - Financial Services	255.41	264.80	118.04	255.41	118.04	109.45
b) Segment - Commodities Trading	0.00	0.00	0.00	0.00	0.00	0.00
c) Unallocated Segments	153.03	106.77	26.96	153.03	26.96	27.32
Total	408.44	371.57	145.00	408.44	145.00	136.77

See accompanying notes to the Financial Results.



Notes: -

- 1 The aforesaid standalone financial results were placed before and reviewed by the Audit Committee at its meeting held on 14th February, 2024 and approved by the Board of Directors at its meeting held on that date.
- 2 The company has two primary business segments viz. financial services and commodities trading..
- 3 These standalone financial results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- 4 The Statutory Auditors have carried out Limited Review of the Standalone Financial Results of the Company for the third quarter and nine months ended 31st December, 2023 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. The statutory auditors have expressed an unmodified opinion on these results.
- 5 Previous Period/ Year figures have been regrouped and/ or rearranged, wherever necessary to make their classification comparable with the current period/ year.

Place : Gurugram

Date : 14th February, 2024



For HB Portfolio Limited

ANIL GOYAL
(Managing Director)

DIN: 00001938

N.C. AGGARWAL & CO.

CHARTERED ACCOUNTANTS

102, Harsha house, Karampura Commercial Complex,
New Delhi-110 015. Ph: (O) 25920555-556 (R) 25221561
E-Mail: nc.aggarwal@gmail.com, nc.a@rediffmail.com.

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 Obligations and Disclosure Requirements) Regulations, 2015, as amended:

To
The Board of Directors of
HB PORTFOLIO LIMITED

1. We have reviewed the accompanying statement of unaudited standalone financial results of HB Portfolio Limited ('the Company') for the quarter and nine months ended December 31st, 2023 ('the statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing obligations and disclosure requirements) Regulation, 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 the 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 issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.
3. We conducted our review of the statement 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 statements 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.
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 the listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **N. C. Aggarwal & Co.,**
Chartered Accountants
Firm Registration No. 003273N



(G. K. Aggarwal)

Partner

M. No.086622

Place: New Delhi

Dated: 14th February, 2024

UDIN: 24086622BK AONH6521



HB PORTFOLIO LIMITED

Registered Office: Plot No. 31, Echelon Institutional Area, Sector 32, Gurugram- 122001, Haryana

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E-mail : corporate@hbportfolio.com, Website: www.hbportfolio.com

CIN: L67120HR1994PLC034148

STATEMENT OF UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE THIRD QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023

(Rs. in Lakhs)

S.No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1.	Revenue from Operations						
	a) Income from Investment and advisory Services	597.76	587.89	479.80	1670.44	1467.89	1639.33
	b) Sale of Commodities	0.00	0.00	589.18	0.00	589.18	666.77
	Total	597.76	587.89	1068.98	1670.44	2057.07	2306.10
2.	Other Income	7.70	0.15	1.41	28.76	4.23	3.33
3.	Total Income (1+2)	605.46	588.04	1070.39	1699.20	2061.30	2309.43
4.	Expenses						
	a) Finance Costs	2.26	2.19	1.51	6.76	4.80	6.24
	b) Purchase of Stock-in-Trade	0.00	0.00	594.74	0.00	594.74	673.11
	c) Employee benefit expenses	186.04	163.57	187.74	551.26	557.72	760.56
	d) Depreciation and amortisation expenses	9.24	11.33	9.24	31.67	27.27	36.10
	e) Other expenses	130.49	142.72	108.26	397.18	340.02	479.69
	f) Contingent Provision against standard assets	0.98	0.00	(0.16)	0.98	0.24	(1.13)
	Total Expenses (4)	329.01	319.81	901.33	987.85	1524.79	1954.57
5.	Profit/(Loss) before tax (3-4)	276.45	268.23	169.06	711.35	536.51	354.86
6.	Tax Expense						
	a) Current tax	97.16	57.24	4.89	193.49	11.50	68.49
	b) Tax for earlier year	0.00	0.00	(5.42)	0.00	(5.42)	0.00
	c) Deferred tax	21.99	10.98	5.49	49.53	5.92	(8.01)
	Total Tax Expense	119.15	68.22	4.96	243.02	12.00	60.48
7.	Profit/(Loss) for the period (5-6)	157.30	200.01	164.10	468.33	524.51	294.38
8.	Add: Share of profit from associate (Net)	43.95	50.49	0.99	82.80	8.15	11.33
9.	Profit/(Loss) for the period (7+8)	201.25	250.50	165.09	551.13	532.65	305.71
10.	Other comprehensive income						
	(i) Items that will not be reclassified to profit or loss						
	(a) Remeasurement gain/ (losses) on defined benefit plan	0.00	0.00	0.00	0.00	0.00	(0.74)
	- Income tax relating to above mentioned item	0.00	1.70	0.00	0.00	0.00	1.18
	(b) Fair Value changes of Investments at FVTOCI						
	- Realised gain	419.13	1073.65	(23.77)	1567.75	165.84	180.21
	- Unrealised gain	1015.24	3829.33	(21.96)	6088.14	(848.49)	(1590.39)
	Less: Income tax relating to above mentioned item	(45.09)	(80.80)	(1.87)	(125.89)	(19.27)	16.84
	(c) Share of Equity Accounted Investee	199.73	185.35	(0.10)	464.74	0.00	(130.21)
	Other Comprehensive income	1589.01	5009.23	(47.70)	7994.74	(701.92)	(1523.11)
11.	Total Comprehensive Income for the period (9+10)	1790.26	5259.73	117.39	8545.87	(169.27)	(1217.40)
	Profit for the year attributable to:						
	Owners of the Company	201.52	250.60	165.44	550.74	532.49	305.67
	Non Controlling Interests	(0.27)	(0.10)	(0.36)	0.39	0.16	0.04
	Other Comprehensive Income for the year attributable to:						
	Owners of the Company	1589.51	5008.46	(47.74)	7994.46	(701.97)	(1523.29)
	Non Controlling Interests	(0.50)	0.77	0.04	0.28	0.05	0.18
	Total Comprehensive Income for the year attributable to:						
	Owners of the Company	1791.03	5259.07	117.70	8545.20	(169.48)	(1217.62)
	Non Controlling Interests	(0.77)	0.67	(0.32)	0.67	0.21	0.22
12.	Paid-up equity share capital (Rs. 10/- per share)	1076.42	1076.42	1076.42	1076.42	1076.42	1076.42
13.	Other Equity	NA	NA	NA	NA	NA	18113.78
14.	Earnings Per Share (EPS)- not annualised (Rs.)						
	a) Basic	1.46	1.86	1.52	4.35	4.87	2.73
	b) Diluted	1.46	1.86	1.52	4.35	4.87	2.73

See accompanying notes to the Financial Results.



Consolidated Segment -Wise Revenue and Results		Quarter Ended			Nine Months Ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1.	Segment Revenue						
	a) Segment - Investment and advisory Services	605.46	588.04	479.80	1,699.20	1,467.89	1,642.66
	b) Segment - Commodities Trading	0.00	0.00	589.18	0.00	589.18	666.77
	Total - Revenue from Operations	605.46	588.04	1,068.98	1,699.20	2,057.07	2,309.43
2.	Segment Results						
	Profit/(Loss) before tax & finance cost from each segment						
	a) Segment - Investment and advisory Services	278.71	270.42	176.13	718.11	546.87	367.44
	b) Segment - Commodities Trading	0.00	0.00	(5.56)	0.00	(5.56)	(6.34)
	Total	278.71	270.42	170.57	718.11	541.31	361.10
	Less: - a) Finance Costs	2.26	2.19	1.51	6.76	4.80	6.24
	b) Other un-allocable (income) expenditure	0.00	0.00	0.00	0.00	0.00	0.00
	Total Profit Before Tax	276.45	268.23	169.06	711.35	536.51	354.86
3.	Segments Assets						
	a) Segment - Investment and advisory Services	28,329.37	26,309.67	20,819.59	28,329.37	20,819.59	19,439.25
	b) Segment - Commodities Trading	0.45	0.45	100.05	0.45	100.05	0.45
	c) Unallocated Segments	41.21	143.83	222.04	41.21	222.04	139.95
	Total	28,371.03	26,453.95	21,141.68	28,371.03	21,141.68	19,579.65
4.	Segments Liabilities						
	a) Segment - Investment and advisory Services	342.27	229.34	1,026.88	342.27	1,026.88	197.47
	b) Segment - Commodities Trading	0.00	0.00	0.00	0.00	0.00	0.00
	c) Unallocated Segments	334.71	320.81	149.43	334.71	149.43	126.34
	Total	676.98	550.15	1,176.31	676.98	1,176.31	323.81

See accompanying notes to the Financial Results.



Notes:

1. The aforesaid consolidated Financial results were placed before and reviewed by the Audit Committee at its meeting held on 14th February, 2024 and approved by the Board of Directors at its meeting held on same date.
2. The company has two primary segments viz. financial services and commodities trading.
3. These consolidated financial results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable. The consolidated financial results of the Company and its subsidiaries & Associate have been prepared as per Ind AS 110 "Consolidated Financial Statements" as notified by the Ministry of Corporate Affairs.
4. The Consolidated Financial Results include Financial results of the following subsidiaries & associate:-

S.No.	Name of Company	% shareholding and voting power of HB Portfolio Limited	Consolidated As
a.	HB Securities Limited	100.00	Subsidiary
b.	HB Corporate Services Limited	97.40	Subsidiary
c.	Taurus Asset Management Company Limited	99.99	Subsidiary
d.	Taurus Investment Trust Company Limited	80.39	Subsidiary
e.	Merwanjee Securities Limited *	48.00	Associate

(*) Associate through Company's Subsidiary namely HB Securities Limited.

5. The Statutory Auditors have carried out Limited Review of the Consolidated Financial Results of the Company for the third quarter and nine months ended 31st December, 2023 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The statutory auditors have expressed an unmodified opinion on these results.
6. Previous Period/year figures have been regrouped and/or rearranged, wherever necessary to make their classification comparable with the current period/year.

Place: Gurugram
Date : 14th February, 2024



For HB Portfolio Limited

Anil Goyal
(Managing Director)
DIN: 00001938

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 Obligations and Disclosure Requirements) Regulations, 2015, as amended:

To

**The Board of Directors of
HB PORTFOLIO LIMITED**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of HB portfolio Limited (the "Holding Company") and its Subsidiaries (the Holding Company and its subsidiaries together referred to as " the Group") and its associates for the quarter and nine months ended December 31, 2023 ('the statement') attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligations and disclosure requirements) Regulation, 2015, as amended (the "Listing Regulations").
2. This statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the 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 issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.
3. We conducted our review of the statement 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 statements 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 Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The statement includes the result of the parent and the following entities:

Subsidiaries:

HB Corporate Services Limited
HB Securities Limited
Taurus Asset Management Company Limited
Taurus Investment Trust Company Limited

Associates:

Merwanjee Securities Limited



5. Based on our review conducted and procedures performed as stated in Paragraph 3 above and based on the consideration 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 the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") as specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other recognized accounting practices and polices has not disclosed the information required to be disclosed in terms of regulation 33 of the listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The accompanying statement includes unaudited interim financial results and other unaudited financial information in respect of :
- 4 subsidiaries which have not been reviewed by their auditors, whose interim financial results/ statements and other financial information reflects total assets of Rs. 9133.45 Lakhs as at 31st December, 2023, total revenue of Rs. 574.72 Lakhs and Rs. 1609.54 Lakhs for the quarter and nine months ended 31st December, 2023 respectively, net profit after tax of Rs. 182.70 Lakhs and Rs. 616.70 Lakhs for the quarter and nine months ended 31st December, 2023 respectively and total comprehensive income of Rs. 337.61 Lakhs and Rs. 948.59 Lakhs for the quarter and nine months ended 31st December, 2023 respectively and net cash flows of Rs. 1542.27 Lakhs for the nine months ended 31st December, 2023 as considered in the statement.
 - associate which has not been reviewed by their auditor, whose interim financial results/ statements and other financial information reflects Group's share of net profit after of Rs. 43.95 Lakhs and Rs. 82.80 Lakhs for the quarter and nine months ended 31st December, 2023 respectively and Group's share of total comprehensive income of Rs. 199.73 Lakhs and Rs. 464.74 Lakhs for the quarter and nine months ended 31st December, 2023 respectively.

These unaudited interim financial results/ statements and other financial information of these subsidiaries and associate have not been reviewed by their auditors and have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these subsidiaries and associates, is based solely on such unaudited interim financial results/ statements and other financial information.

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

For **N. C. Aggarwal & Co.,**
Chartered Accountants
Firm Registration No. 003273N



(G. K. Aggarwal)
Partner
M. No.086622
Place: New Delhi

Dated: 14th February, 2024
UDIN: 24086622 BKAONI7938

