Integrated Filing (Finance) Ind AS

Hindware Home Innovation Limited

General Information

Scrip code*	542905
NSE Symbol*	HINDWAREAP
MSEI Symbol*	NOTLISTED
ISIN*	INE05AN01011
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2026
Date of end of financial year	31-03-2027
Date of board meeting when results were approved	13-11-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	05-11-2026
Description of presentation currency	INR
Level of rounding	Crores
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Multi segment
Description of single segment	
Start date of board meeting	13-11-2026
Start time of board meeting	14:00:00
End date of board meeting	13-11-2026
End time of board meeting	16:00:00

Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results - Ind-AS

Amount in (Crores)

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-07-2026	01-04-2026
Date of end of reporting period		30-09-2026	30-09-2026
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
Part I	**Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.**		
1	**Income**		
	Revenue from operations	770.82	1,396.07
	Other income	1.04	4.77
	Total income	771.86	1,400.84
2	**Expenses**		
(a)	Cost of materials consumed	239.29	413.32
(b)	Purchases of stock-in-trade	223.17	369.83
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(13.46)	(5.70)
(d)	Employee benefit expense	115.00	226.75
(e)	Finance costs	17.26	34.66
(f)	Depreciation, depletion and amortisation expense	29.95	59.89
(g)	**Other Expenses**		
1	Power and fuel	33.35	62.55
2	Other expenses	118.49	224.22
	Total other expenses	151.84	286.77
	Total expenses	763.05	1,385.52
3	**Total profit before exceptional items and tax**	8.81	15.32

4	Exceptional items	0.00	0.83
5	**Total profit before tax**	8.81	16.15
6	**Tax expense**		
7	Current tax	2.43	5.39
8	Deferred tax	(0.16)	(0.99)
9	**Total tax expenses**	2.27	4.40
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	**Net Profit Loss for the period from continuing operations**	6.54	11.75
12	Profit (loss) from discontinued operations before tax	0.25	0.27
13	Tax expense of discontinued operations	0.04	0.04
14	**Net profit (loss) from discontinued operation after tax**	0.21	0.23
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	(0.86)
16	**Total profit (loss) for period**	6.75	11.12
17	Other comprehensive income net of taxes	0.57	0.45
18	**Total Comprehensive Income for the period**	7.32	11.57
19	**Total profit or loss, attributable to**		
	Profit or loss, attributable to owners of parent	6.65	10.98
	Total profit or loss, attributable to non-controlling interests	0.10	0.14
20	**Total Comprehensive income for the period attributable to**		
	Comprehensive income for the period attributable to owners of parent	0.56	0.44
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0.01	0.01
21	**Details of equity share capital**		
	Paid-up equity share capital	16.73	16.73
	Face value of equity share capital	2.00	2.00
22	Reserves excluding revaluation reserve		
23	**Earnings per share**		
i	**Earnings per equity share for continuing operations**		
	Basic earnings (loss) per share from continuing operations	0.76	1.28
	Diluted earnings (loss) per share from continuing operations	0.76	1.28
ii	**Earnings per equity share for discontinued operations**		
	Basic earnings (loss) per share from discontinued operations	0.03	0.03

	Diluted earnings (loss) per share from discontinued operations	0.03	0.03
iii	**Earnings per equity share (for continuing and discontinued operations)**		
	Basic earnings (loss) per share from continuing and discontinued operations	0.79	1.31
	Diluted earnings (loss) per share from continuing and discontinued operations	0.79	1.31
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results	Textual Information(1)	

Text Block

Textual Information(1)	1. The above unaudited consolidated and standalone financial results of the Company for the quarter and half year ended 30th September 2026 have been reviewed by Audit Committee and approved by the Board of Directors at their respective meetings held on 13th November 2026. 2. The Board of Directors of the Company at its meeting held on 27 March 2025 approved a Composite Scheme of Arrangement the Scheme amongst the Company HHIL Limited Hindware Limited and their respective shareholders and creditors under Sections 230 to 232 and other applicable provisions of the Companies Act 2013. The Scheme provides for i. the demerger of the Consumer Products Business of the Company into HHIL Limited as a going concern and ii. the amalgamation of the Remaining Transferor Company as defined in the Scheme primarily comprising the Building Products Business carried on through its investments in shares of its subsidiary i.e. Hindware Limited into and with Hindware Limited with effect from the Appointed Date of 1 April 2025. The Honble National Company Law Tribunal Kolkata Bench NCLT has sanctioned the Scheme by its order dated 14 October 2026 and the Company received the certified copy of the order on 6 November 2026. The Company is undertaking various procedural steps and is in the process of implementing the Scheme in line with the aforesaid NCLT order. The Scheme will become effective when the respective companies file the certified copy of the NCLT order with the Registrar of Companies Kolkata. As the Scheme has not become effective as on the date of approval of these financial results the financial results for the quarter and half year ended 30 September 2026 do not

	give effect to the Scheme. 3. During the quarter ended 30th June 2026 a. Hintastica Private Limited HPL previously a 5050 joint venture became a subsidiary of the Company on 4th June 2026 and became a wholly-owned subsidiary on 30th June 2026. Accordingly HPL has been consolidated as a subsidiary with effect from 4th June 2026 the date on which the Company obtained control. b. Pursuant to an independent valuation the Company restated its investment in HPL. It recognised under Exceptional Items an impairment loss of Rs.0.14 crore in the standalone financial results and a reversal of impairment loss of Rs.0.83 crore in the consolidated financial results. 4. The Statutory auditors of the Company have carried out a limited review of the above unaudited results. 5. The previous quarter period year figures have been rearranged regrouped wherever considered necessary.

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results

Amount in (Crores)

	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-07-2026	01-04-2026
Date of end of reporting period		30-09-2026	30-09-2026
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
1	**Segment Revenue (Income)**		
	(net sale/income from each segment should be disclosed)		
1	Consumer appliances business	103.92	189.00
2	Building products	667.09	1,207.35
3	Others	0.00	0.00
	Total Segment Revenue	771.01	1,396.35
	Less: Inter segment revenue	0.19	0.28
	Revenue from operations	770.82	1,396.07
2	**Segment Result**		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Consumer appliances business	(1.72)	(1.38)
2	Building products	28.25	51.81
3	Others	(0.04)	0.01
	Total Profit before tax	26.49	50.44
	i. Finance cost	17.26	34.66
	ii. Other Unallocable Expenditure net off Unallocable income	0.42	(0.37)
	Profit before tax	8.81	16.15
3	**(Segment Asset - Segment Liabilities)**		
	Segment Asset		

1	Consumer appliances business	307.47	307.47
2	Building products	2,144.47	2,144.47
3	Others	1.17	1.17
	Total Segment Assets	2,453.11	2,453.11
	Un-allocable Assets	65.46	65.46
	Net Segment Assets	2,518.57	2,518.57
4	**Segment Liabilities**		
	Segment Liabilities		
1	Consumer appliances business	220.17	220.17
2	Building products	1,509.91	1,509.91
3	Others	0.28	0.28
	Total Segment Liabilities	1,730.36	1,730.36
	Un-allocable Liabilities	1.79	1.79
	Net Segment Liabilities	1,732.15	1,732.15
	Disclosure of notes on segments		

Other Comprehensive Income

Amount in (Crores)

	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-07-2026	01-04-2026
Date of end of reporting period		30-09-2026	30-09-2026
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
	Other comprehensive income [Abstract]		
1	**Amount of items that will not be reclassified to profit and loss**		
1	Items that will not be reclassified to profit or loss	0.77	0.60
2	Share in other comprehensive income of joint venture (net of tax)	0.00	0.00
	Total Amount of items that will not be reclassified to profit and loss	0.77	0.60
2	Income tax relating to items that will not be reclassified to profit or loss	0.20	0.15
3	**Amount of items that will be reclassified to profit and loss**		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	0.57	0.45

Statement of Asset and Liabilities

Amount in (Crores)

	Particulars	Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2026
Date of end of reporting period		30-09-2026
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Consolidated
	Assets	
1	**Non-current assets**	
	Property, plant and equipment	819.62
	Capital work-in-progress	108.71
	Investment property	0.00
	Goodwill	1.91
	Other intangible assets	151.88
	Intangible assets under development	0.00
	Biological assets other than bearer plants	0.00
	Investments accounted for using equity method	0.00
	Non-current financial assets	
	Non-current investments	0.01
	Trade receivables, non-current	0.00
	Loans, non-current	0.00
	Other non-current financial assets	
1	Other non-current financial assets	12.95
	Total of other non-current financial assets	12.95
	Total non-current financial assets	12.96
	Deferred tax assets (net)	130.07
	Other non-current assets	
1	Other non-current assets	5.71
	Total of other non-current assets	5.71
	Total non-current assets	1,230.86

2	**Current assets**	
	Inventories	639.53
	Current financial asset	
	Current investments	16.23
	Trade receivables, current	451.98
	Cash and cash equivalents	30.10
	Bank balance other than cash and cash equivalents	0.13
	Loans, current	0.00
	Other current financial assets	
1	Current tax assets (net)	0.00
2	Other current assets	0.00
3	Other current financial assets	3.52
	Total of Other current financial assets	3.52
	Total current financial assets	501.96
	Current tax assets (net)	0.00
	Other current assets	
1	Other current assets	143.00
	Total of other current assets	143.00
	Total current assets	1,284.49
3	Non-current assets classified as held for sale	3.22
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00
	Total assets	2,518.57
	Equity and liabilities	
1	**Equity**	
	Equity attributable to owners of parent	
	Equity share capital	16.73
	Other equity	762.80
	Total equity attributable to owners of parent	779.53
	Non controlling interest	6.89
	Total equity	786.42
2	**Liabilities**	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	373.11

	Trade payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00
	Total Trade payable	0.00
	Other non-current financial liabilities	
1	Other non-current financial liabilities	176.26
	Total of other non-current financial liabilities	176.26
	Total non-current financial liabilities	549.37
	Provisions, non-current	14.37
	Deferred tax liabilities (net)	0.00
	Deferred government grants, Non-current	0.00
	Other non-current liabilities	
1	Other non-current liabilities	4.31
	Total of other non-current liabilities	4.31
	Total non-current liabilities	568.05
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	290.17
	Trade payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	116.74
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	234.17
	Total Trade payable	350.91
	Other current financial liabilities	
1	Lease Liabilities	24.25
2	Acceptance	127.23
3	Other financial liabilities	253.77
	Total of other current financial liabilities	405.25
	Total current financial liabilities	1,046.33
	Other current liabilities	
1	Other current liabilities	100.24
	Total of other current liabilities	100.24
	Provisions, current	5.84

	Current tax liabilities (Net)	1.54
	Deferred government grants, Current	
	Total current liabilities	1,153.95
3	Liabilities directly associated with assets in disposal group classified as held for sale	10.15
4	Regulatory deferral account credit balances and related deferred tax liability	0.00
	Total liabilities	1,732.15
	Total equity and liabilites	2,518.57
	Disclosure of notes on assets and liabilities	

Cash flow statement indirect

Amount in (Crores)

Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2026
Date of end of reporting period		30-09-2026
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Consolidated
Part I	**Blue color marked fields are non-mandatory.**	
1	**Statement of cash flows**	
	Cash flows from used in operating activities	
	Profit before tax	16.15
2	**Adjustments for reconcile profit (loss)**	
	Adjustments for finance costs	34.79
	Adjustments for decrease (increase) in inventories	(5.96)
	Adjustments for decrease (increase) in trade receivables, current	(35.66)
	Adjustments for decrease (increase) in trade receivables, non-current	0.00
	Adjustments for decrease (increase) in other current assets	9.41
	Adjustments for decrease (increase) in other non-current assets	0.00
	Adjustments for other financial assets, non-current	0.00
	Adjustments for other financial assets, current	0.00
	Adjustments for other bank balances	0.00
	Adjustments for increase (decrease) in trade payables, current	39.01
	Adjustments for increase (decrease) in trade payables, non-current	0.00
	Adjustments for increase (decrease) in other current liabilities	0.00
	Adjustments for increase (decrease) in other non-current liabilities	0.00
	Adjustments for depreciation and amortisation expense	59.89
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
	Adjustments for provisions, current	1.34

	Adjustments for provisions, non-current	0.00
	Adjustments for other financial liabilities, current	18.20
	Adjustments for other financial liabilities, non-current	0.00
	Adjustments for unrealised foreign exchange losses gains	0.52
	Adjustments for dividend income	0.00
	Adjustments for interest income	0.33
	Adjustments for share-based payments	0.00
	Adjustments for fair value losses (gains)	(0.15)
	Adjustments for undistributed profits of associates	0.00
	Other adjustments for which cash effects are investing or financing cash flow	0.00
	Other adjustments to reconcile profit (loss)	1.97
	Other adjustments for non-cash items	0.00
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
	Total adjustments for reconcile profit (loss)	123.03
	Net cash flows from (used in) operations	139.18
	Dividends received	0.00
	Interest paid	0.00
	Interest received	0.00
	Income taxes paid (refund)	4.87
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) operating activities	134.31
3	**Cash flows from used in investing activities**	
	Cash flows from losing control of subsidiaries or other businesses	0.00
	Cash flows used in obtaining control of subsidiaries or other businesses	0.00
	Other cash receipts from sales of equity or debt instruments of other entities	0.00
	Other cash payments to acquire equity or debt instruments of other entities	0.00
	Other cash receipts from sales of interests in joint ventures	0.00
	Other cash payments to acquire interests in joint ventures	15.00
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
	Proceeds from sales of property, plant and equipment	3.31

	Purchase of property, plant and equipment	42.28
	Proceeds from sales of investment property	0.00
	Purchase of investment property	0.00
	Proceeds from sales of intangible assets	0.00
	Purchase of intangible assets	0.00
	Proceeds from sales of intangible assets under development	0.00
	Purchase of intangible assets under development	0.00
	Proceeds from sales of goodwill	0.00
	Purchase of goodwill	0.00
	Proceeds from biological assets other than bearer plants	0.00
	Purchase of biological assets other than bearer plants	0.00
	Proceeds from government grants	0.00
	Proceeds from sales of other long-term assets	0.00
	Purchase of other long-term assets	0.00
	Cash advances and loans made to other parties	0.00
	Cash receipts from repayment of advances and loans made to other parties	0.00
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
	Dividends received	0.00
	Interest received	0.37
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	(3.94)
	Net cash flows from (used in) investing activities	(57.54)
4	**Cash flows from used in financing activities**	
	Proceeds from changes in ownership interests in subsidiaries	0.00
	Payments from changes in ownership interests in subsidiaries	2.81
	Proceeds from issuing shares	0.00
	Proceeds from issuing other equity instruments	0.00
	Payments to acquire or redeem entity's shares	0.00
	Payments of other equity instruments	0.00
	Proceeds from exercise of stock options	0.00
	Proceeds from issuing debentures notes bonds etc	0.00

	Proceeds from borrowings	153.17
	Repayments of borrowings	87.28
	Payments of lease liabilities	17.64
	Dividends paid	0.00
	Interest paid	29.42
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	(111.46)
	Net cash flows from (used in) financing activities	(95.44)
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(18.67)
5	**Effect of exchange rate changes on cash and cash equivalents**	
	Effect of exchange rate changes on cash and cash equivalents	0.00
	Net increase (decrease) in cash and cash equivalents	(18.67)
	Cash and cash equivalents cash flow statement at beginning of period	48.77
	Cash and cash equivalents cash flow statement at end of period	30.10

Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors Comments on (i) or (ii) above
No records available							