

Hella India Lighting Limited
 Regd. Office: B-13, Badarpur Extension, New Delhi
 Corporate Office: 610A, Udyog Vihar, Phase V, Gurgaon-122002
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31 DECEMBER 2010

(Rs. In Lakhs)

	Particulars	Quarter ended		Nine months Ended		Year Ended
		31-Dec-10 (Unaudited)	31-Dec-09 (Unaudited)	31-Dec-10 (Unaudited)	31-Dec-09 (Unaudited)	31-Mar-10 (Audited)
1 a)	Gross Sales	1,383.25	1,017.62	3,782.57	2,843.61	3,942.20
b)	Less: Excise Duty	131.66	78.45	367.61	214.70	310.44
c)	Net Sales/ Income from operations	1,251.59	939.17	3,414.96	2,628.91	3,631.76
d)	Other Operating Income	0.94	7.54	11.03	7.54	72.54
	Total Income	1,252.53	946.71	3,425.99	2,636.45	3,704.30
2.	Expenditure					
a)	(Increase)/Decrease in stock in trade and work in progress	7.75	(21.08)	52.03	63.23	9.88
b)	Consumption of raw materials	851.73	674.54	2,384.09	1,796.83	2,609.06
c)	Employees cost	136.97	93.80	379.37	360.27	452.28
d)	Depreciation	16.61	15.31	46.99	39.04	64.01
e)	Travelling and Conveyance	32.88	21.76	81.18	62.08	84.99
f)	Freight outward	45.26	29.23	121.74	75.21	108.43
g)	Other expenditure	148.60	38.40	486.84	256.89	445.62
h)	Total	1,239.80	851.96	3,552.24	2,653.55	3,774.27
3.	Profit/ (Loss) from Operations before Other Income, Interest & Exceptional Items (1-2)	12.73	94.75	(126.25)	(17.10)	(69.97)
4.	Other Income	21.48	0.37	60.91	1.37	84.96
5.	Profit/ (Loss) before Interest & Exceptional Items (3+4)	34.21	95.12	(65.34)	(15.73)	14.99
6.	Interest expense	5.06	47.11	47.03	138.81	184.77
7.	Profit/ (Loss) after Interest but before Exceptional items (5-6)	29.15	48.01	(112.37)	(154.54)	(169.78)
8.	Exceptional Items	-	-	-	-	-
9.	Profit/ (Loss) from ordinary activities before tax (7+8)	29.15	48.01	(112.37)	(154.54)	(169.78)
10.	Tax expense					
	- Fringe Benefit tax	-	-	-	-	-
	- Income Tax	-	-	-	-	-
11.	Profit/ (Loss) from ordinary activities after tax (9-10)	29.15	48.01	(112.37)	(154.54)	(169.78)
12.	Extraordinary item	-	-	-	-	-
13.	Profit/ (Loss) for the period (11+12)	29.15	48.01	(112.37)	(154.54)	(169.78)
14.	Prior period adjustments	-	-	-	-	-
15.	Profit/ (Loss) after prior period adjustment (13-14)	29.15	48.01	(112.37)	(154.54)	(169.78)
16.	Paid up-equity share capital (face value Rs. 10 each)	317.14	317.14	317.14	317.14	317.14
17.	Reserve excluding revaluation reserve					
	-Debit balance of Profit and Loss Account					(3,770.66)
18. a)	Basic and diluted EPS before extraordinary items and prior period adjustment	0.92	1.51	(3.54)	(4.87)	(5.35)
b)	Basic and diluted EPS after extraordinary items and prior period adjustment	0.92	1.51	(3.54)	(4.87)	(5.35)
		(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	(Annualised)
19.	Public Shareholding					
	- Number of Shares (in lakhs)	5.76	5.76	5.76	5.76	5.76
	- Percentage of Shareholding	18.15%	18.15%	18.15%	18.15%	18.15%
20.	Promoters and promoter group shareholding					
	a) Pledged/Encumbered					
	- Number of Shares (in lakhs)	Nil	Nil	Nil	Nil	Nil
	- Percentage of shares (as a percentage of the total shareholding of promoter and promoter group)	Nil	Nil	Nil	Nil	Nil
	- Percentage of shares (as a percentage of the total share capital of the company)	Nil	Nil	Nil	Nil	Nil
	b) Non-encumbered					
	- Number of Shares (in lakhs)	25.95	25.95	25.95	25.95	25.95
	- Percentage of shares (as a percentage of the total shareholding of promoter and promoter group)	100%	100%	100%	100%	100%
	- Percentage of shares (as a percentage of the total share capital of the company)	81.85%	81.85%	81.85%	81.85%	81.85%

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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31 DECEMBER 2010

Notes :

- 1 The above results were taken on record by the Board of Directors in their meeting held on 11 February 2010.
- 2 In view of absence of virtual certainty of realisation of unabsorbed tax depreciation and losses, no deferred tax assets have been recognised.
- 3 The statement of unaudited financial results for the quarter and nine months ended 31 December 2010 have been prepared following the same accounting policies as those followed in the annual financial statements for the year ended 31 March 2010.
- 4 The primary segment of the Company is its business segment. The Company operates in a single business segment of auto components/accessories. Accordingly no segment disclosure are required to be made by the Company.
- 5 The operations in M/s Chetan Genthe & Co. Ltd. and M/s Bitoni Lamps Ltd., subsidiaries of the Company had been discontinued since financial year 2006-07. Accordingly, there is no change in the Company's consolidated turnover, consolidated profit after tax and consolidated earning per share for the quarter and nine months ended 31 December 2010.
- 6 The Company has been de-registered from the provisions of Sick Industrial Companies (Special Provisions) Act, 1985 with effect from 25 October 2007 by the order of Board for Industrial & Financial Reconstruction (BIFR). As at 31 December 2010, the Company's Net worth of **Rs. 4,413.26 lakhs** exceed its accumulated losses of **Rs. 3,883.03 lakhs**.
- 7 In the view of Management decision to close down the Faridabad Plant and after the disposal/transfer of certain assets to Derabassi Plant, assets having net book value of **Rs. 1,403.88 lakhs** as at 31 December 2010 are held for disposal at the Faridabad Plant. This comprises land and capital work in progress and is net of provision for impairment loss aggregating to **Rs. 20.57 lakhs**. The company has identified buyers to purchase this land and embedded assets and has already sold a portion of the land and the embedded assets post the end of the quarter. It has further entered into an agreement to sell for the remaining portion of the land. As of 31 December 2010, the Company has received an advance of Rs. 2,648 lakhs towards the above.
- 8 The figures of the previous period have been regrouped / reclassified, wherever necessary, to conform to the current period's classification.
- 9 Information on investors' complaints pursuant to clause 41 of Listing Agreement for the quarter ended on 31 December 2010: **Opening Nil, Addition 7, Disposal 7, Closing Nil**

For and on behalf of the Board of Directors of
Hella India Lighting Limited

Sd/-

Ramashankar Pandey
Managing Director

Place: Gurgaon
Date: 11 February 2010