



Hindustan Oil Exploration Company Limited

'Lakshmi Chambers', 192, St. Mary's Road, Alwarpet, Chennai - 600 018. INDIA.

☎: 91 (044) 66229000 • Fax: 91 (044) 66229011 / 66229012

E-mail: contact@hoec.com • Website: www.hoec.com CIN: L11100GJ1996PLC029880

August 12, 2022

By Online

The Listing Department The National Stock Exchange of India Ltd., "Exchange Plaza", Bandra Kurla Complex, Bandra (East), MUMBAI – 400 051 Stock Code: HINDOILEXP	The Corporate Relationship Department BSE Limited, 1 st Floor, P. Jeejeebhoy Towers, Dalal Street, MUMBAI – 400 001 Stock Code: 500186
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Dear Sirs,

Sub: Outcome of the Board meeting held on August 12, 2022

We wish to inform you that the Board of Directors had at their meeting held on August 12, 2022, inter alia, transacted the following items of business.

1. Approved the Unaudited Standalone and Consolidated Financial Results of the Company as per Indian Accounting Standards (IND-AS) for the quarter ended June 30, 2022.
2. Took on record the Limited Review Reports issued by the Auditors on the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended June 30, 2022.
3. Appointed Ms. Deepika CS (Membership No. ACS 66818) as the Company Secretary & Compliance Officer w.e.f. August 12, 2022.

The details of Ms. Deepika CS as required under Regulation 30 of the Listing Regulations read with SEBI Circular No. CIR/ CFO /CMD/4/2015 dated September 09, 2015, are enclosed herewith.

4. Approved the revision to the Secretarial Policies of the Company pursuant to various amendments to the SEBI Regulations.

The above information is also available on the website of the Company – www.hoec.com

We request you to take the submission on record.

Thanking You,
Yours Sincerely,

For Hindustan Oil Exploration Company Limited

P Elango
Managing Director

Details pursuant to Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 read along SEBI Circular CIR/CFD/CMD/4/2015 dated September 09, 2015

Change in Company Secretary & Compliance Officer of the Company

Name	Ms. Deepika CS
Reason for change	Appointment
Date of appointment /cessation (as applicable) & term of appointment	August 12, 2022 Appointed as Company Secretary & Compliance Officer
Brief profile (in case of appointment)	Ms. Deepika is a Graduate in Corporate Secretaryship from Madras University, a qualified Company Secretary and an Associate Member of the Institute of Company Secretaries of India holding Membership Number ACS 66818.
Disclosure of relationships between directors (in case of appointment of a director)	N.A.



**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF
INTERIM UNAUDITED STANDALONE FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF
HINDUSTAN OIL EXPLORATION COMPANY LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Hindustan Oil Exploration Company Limited** (the "Company"), which includes seven unincorporated joint ventures, consolidated on a proportionate basis for the quarter ended June 30, 2022 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
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 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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 stated in paragraph 3 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



**Deloitte
Haskins & Sells LLP**

5. A. We did not review the interim financial information of four unincorporated joint ventures included in the Statement whose interim financial information reflect, to the extent of Company's proportionate interest, total revenue of Rs. 186 Lakhs for the quarter ended June 30, 2022 respectively. The interim financial information of these unincorporated joint ventures have been incorporated on the basis of the information obtained from the operator of the respective unincorporated joint ventures or information available with the Company and our conclusion in so far as it relates to the amounts and disclosures included in respect of these unincorporated joint ventures, is solely based on such interim financial information obtained from the operator of the respective unincorporated joint ventures or the information available with the Company. According to the information and explanations given to us by the management, these interim financial information is not material to the Company.

B. We have placed reliance on technical/commercial evaluation by the management in respect of categorization of the wells as exploratory, development, producing and dry wells, allocation of costs incurred on them, proven developed hydrocarbon reserves and depletion thereof on the Oil and Gas assets, impairment and liability for site restoration costs.

Our conclusion on the Statement is not modified in respect of these matters.

For **DELOITTE HASKINS & SELLS LLP**

Chartered Accountants

(Firm's Registration No. 117366W/W-100018)



C Manish Muralidhar

(Partner)

(Membership No. 213649)

UDIN: 22213649AOWJRZ3288

Place : Hyderabad

Date : August 12, 2022

MM/JM/2022/44





Hindustan Oil Exploration Company Limited

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Statement of Unaudited standalone financial results for the quarter ended June 30, 2022

(₹ in Lacs except per share data)

S. No.	Particulars	Quarter ended			Year ended
		June 30 2022 (Unaudited)	Mar 31 2022 (Refer note 7)	June 30 2021 (Unaudited)	March 31 2022 (Audited)
	Income				
1	Revenue from operations	6,565.72	3,884.43	2,552.47	13,271.66
	Less: Profit petroleum/ Revenue Sharing to GOI	(341.75)	(60.64)	(55.32)	(221.19)
2	Other income	795.49	608.39	259.08	1,680.41
3	Total income (1+2)	7,019.46	4,432.18	2,756.23	14,730.88
4	Expenses				
a)	Share of expenses from producing oil and gas blocks	2,208.67	546.15	557.95	2,225.18
b)	Royalty, Cess and National Calamity Contingent Duty	974.14	659.44	438.79	2,294.87
c)	(Increase) / Decrease in stock of crude oil and condensate	(694.20)	181.83	(59.56)	230.11
d)	Employee benefits expense	17.69	4.23	18.76	63.28
e)	Finance costs-				
	Unwinding of discount on decommissioning liability	163.25	151.16	151.16	604.64
	Others	351.78	141.26	-	141.26
f)	Depreciation, depletion and amortization expense	419.47	300.43	372.30	1,484.88
g)	Other expenses	157.47	100.53	105.79	667.62
	Total expenses	3,598.27	2,085.03	1,585.19	7,711.84
5	Profit before exceptional items and tax (3-4)	3,421.19	2,347.15	1,171.04	7,019.04
6	Exceptional items	-	(3,436.53)	-	(3,436.53)
7	Profit/(Loss) before tax (5+6)	3,421.19	(1,089.38)	1,171.04	3,582.51
8	Tax expense				
a)	Current tax	-	-	-	-
b)	Deferred tax	-	-	-	-
	Total tax expense	-	-	-	-
9	Profit/(Loss) for the period (7-8)	3,421.19	(1,089.38)	1,171.04	3,582.51
	Other Comprehensive Income				
	Items that will not to be reclassified to profit or loss:				
	Re-measurement gain/(loss) on defined benefit plans, net of tax	(1.01)	(7.23)	1.06	(4.06)
10	Other Comprehensive Income/(Loss) (net of tax)	(1.01)	(7.23)	1.06	(4.06)
11	Total Comprehensive Income/(Loss) (9+10)	3,420.18	(1,096.61)	1,172.10	3,578.45
12	Paid up equity share capital (Face value of ₹ 10/- each)	13,225.93	13,225.93	13,225.93	13,225.93
13	Other equity				63,370.57
14	Basic EPS ₹ - not annualized for quarters	₹ 2.59	(₹ 0.82)	₹ 0.89	₹ 2.71
	Diluted EPS ₹ - not annualized for quarters	₹ 2.59	(₹ 0.82)	₹ 0.89	₹ 2.71
	(Face value of shares ₹ 10/- each)				

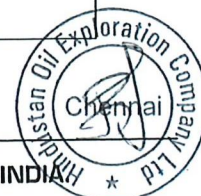
See accompanying notes to the financial results

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Notes:-

Continuation Sheet

1. The above un-audited standalone financial results for the quarter ended June 30, 2022, have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") as prescribed under Section 133 of the Companies Act, 2013, which were reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on August 12, 2022. The statutory auditors of the Company have carried out limited review of the results of the quarter ended June 30, 2022.
2. The individual items of expenses in the above financial results are net of amounts charged to Unincorporated Joint Ventures (UJV) where the Company is the operator. The Company's share of such net expenses in UJV's are treated as exploration, development and production costs, as the case may be.
3. The Company is in the business of exploration, development and production of crude oil and natural gas in India. Production of crude oil and gas is classified as essential commodities as per Section 2 of the Essential Commodities Act, 1955. Presently, gas and oil production of the Company at Dirok field in Assam, PY-1 field in Cauvery offshore and three fields in Gujarat are under production as per the offtakes of the buyers. In assessing the recoverability of its assets including receivables and inventory, the Company has considered internal and external information up to the date of approval of these financial results including economic forecasts. The Company has performed analysis on the assumptions used and based on current indicators of future economic conditions, the Company expects to recover the carrying amount of these assets. The Company has concluded that there is no material impact of COVID-19 based on such evaluation. The impact of the global health pandemic may be different from that estimated as at the date of approval of these financial results and the Company will continue to closely monitor any material changes to future economic conditions.
4. Commercial production from B80 field was started on June 4, 2022. Accordingly, the capital work in progress of B80 field is now moved to Oil & Gas Assets.
5. Production Sharing Contract ("PSC") for PY1 block is granted extension to continue the production up to September 5, 2022 by Government of India ("GOI") while the addendum to the PSC for 10 years extension is being pursued with GOI.
6. The Company operates in one segment i.e. "Oil and Gas".
7. The figures for the quarter ended March 31, 2022 are the balancing figures between audited figures of the full financial year ended March 31, 2022 and published year to date figures up to the third quarter ended December 31, 2021, which were subjected to limited review by the statutory auditors of the Company.
8. Figures for previous years have been regrouped/reclassified wherever necessary to conform to the current year's presentation

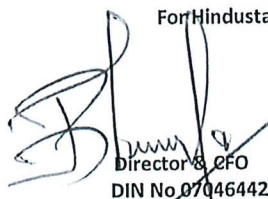
Place : Chennai

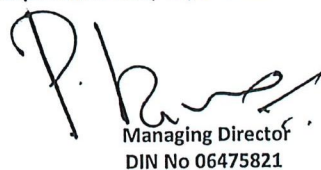
Date : August 12, 2022

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BY ORDER OF THE BOARD

For Hindustan Oil Exploration Company Limited


Director & CFO
DIN No 07046442


Managing Director
DIN No 06475821



**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF
INTERIM UNAUDITED CONSOLIDATED FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF
HINDUSTAN OIL EXPLORATION COMPANY LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Hindustan Oil Exploration Company Limited** (the "Parent"), and its subsidiaries (the Parent and its subsidiaries together referred to as the "Group") and its share of profit after tax of its associate and eight unincorporated joint ventures consolidated on a proportionate basis for the quarter ended June 30, 2022 (the "Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Parent's personnel 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 specified under section 143(10) of the Companies Act, 2013 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 SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

Parent:

Hindustan Oil Exploration Company Limited

Subsidiaries:

- a. Hindage Oilfield Services Limited ("HOSL") – Subsidiary of the Company;
- b. Geopetrol International Inc., ("GPII") – Subsidiary of the Company
- c. Geopetrol Mauritius Limited, ("GML") – Subsidiary of GPII; and
- d. GeoEnpro Petroleum Limited ("GeoEnpro") – Associate of GML.



CHENNAI-17
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AAB-8737

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditor referred to in paragraph 6A and 6B 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 aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. A. We did not review the interim financial information of four unincorporated joint ventures included in the Statement whose interim financial information reflect, to the extent of Company's proportionate interest, total revenue of Rs.186 Lakhs for the quarter ended June 30, 2022. The interim financial information of these unincorporated joint ventures have been incorporated on the basis of the information obtained from the operator of the respective unincorporated joint ventures or information available with the Company. Our conclusion in so far as it relates to the amounts and disclosures included in respect of these unincorporated joint ventures, is solely based on such interim financial information obtained from the operator of the respective unincorporated joint ventures or the information available with the Company. According to the information and explanations given to us by the management, these interim financial information is not material to the Group.
- B. We did not review the interim consolidated financial information of one subsidiary included in the Statement, whose interim consolidated financial information reflect total revenues of Rs. 1,889 Lakhs for the quarter ended June 30, 2022, total net profit after tax and total comprehensive income of Rs. 444 Lakhs for the quarter ended June 30, 2022 which also includes group's share of profit after tax and total comprehensive income of Rs. 74 Lakhs for the quarter ended June 30, 2022, as considered in the Statement in respect of one associate, whose interim financial information have not been reviewed by us. These interim consolidated financial information have been reviewed by other auditors whose report have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiary and associate, is based solely on the reports of the other auditor and the procedures performed by us as stated in paragraph 3 above.



**Deloitte
Haskins & Sells LLP**

C. We have placed reliance on technical/commercial evaluation by the management in respect of categorization of the wells as exploratory, development, producing and dry wells, allocation of costs incurred on them, proven developed hydrocarbon reserves and depletion thereof on the Oil and Gas assets, impairment and liability for site restoration costs.

Our conclusion on the statement is not modified in respect of these matters.

For **DELOITTE HASKINS & SELLS LLP**
Chartered Accountants
(Firm's Registration No. 117366W/W-100018)



C Manish Muralidhar
(Partner)
(Membership No. 213649)
UDIN: 22213649AOWKXN3127

Place : Hyderabad
Date : August 12, 2022
MM/JM/2022/45





Hindustan Oil Exploration Company Limited

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Statement of Unaudited Consolidated financial results for the quarter ended June 30, 2022

(₹ in lacs except per share data)

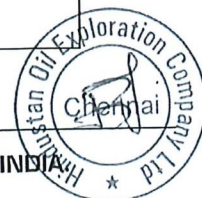
S. No.	Particulars	For the Quarter ended			Year ended
		June 30 2022 (Unaudited)	Mar 31 2022 (Refer note 8)	June 30 2021 (Unaudited)	Mar 31 2022 (Audited)
	Income				
1	Revenue from operations	9,342.24	4,442.34	3,156.97	16,140.00
	Less: Profit petroleum/ Revenue Sharing to GOI	(400.03)	(221.66)	(108.69)	(567.48)
2	Other income	161.99	141.98	130.94	1,146.39
3	Total Income (1+2)	9,104.20	4,362.66	3,179.22	16,718.91
	Expenses				
4	a) Share of expenses from producing oil and gas blocks	2,370.81	716.74	696.41	2,822.89
	b) Royalty, Cess and National Calamity Contingent Duty	1,292.19	895.60	644.12	3,234.56
	c) Vessel operating expenses	260.19	266.75	-	266.75
	d) (Increase) / Decrease in stock of crude oil and condensate	(743.89)	178.53	(83.23)	379.10
	e) Employee benefits expense	20.08	8.61	20.77	93.28
	f) Finance costs				
	-Unwinding of discount on decommissioning liability	167.14	155.05	155.20	620.58
	-Others	504.04	275.31	0.21	301.04
	g) Depreciation, depletion and amortization expense	1,355.89	1,073.45	480.38	2,621.46
	h) Other expenses	681.54	64.11	172.39	884.54
	Total expenses	5,907.99	3,634.15	2,086.25	11,224.20
5	Profit before share of profit of associate, exceptional items and tax (3-4)	3,196.21	728.51	1,092.97	5,494.71
6	Share of profit/(loss) of associate	74.29	36.42	42.98	(89.71)
7	Profit before exceptional items and tax	3,270.50	764.93	1,135.95	5,405.00
8	Exceptional items	-	(3,436.53)	-	(3,436.53)
9	Profit/(loss) before tax (7+8)	3,270.50	(2,671.60)	1,135.95	1,968.47
10	Tax expense				
	a) Current tax	42.80	-	53.04	-
	b) Adjustment of tax relating to earlier periods	0.02	4.33	-	4.33
	c) Deferred tax	(7.39)	45.21	(27.31)	(35.23)
	Total tax expense	35.43	49.54	25.73	(30.90)
11	Profit/(loss) for the period (9-10)	3,235.07	(2,721.14)	1,110.22	1,999.37
	Other Comprehensive Income				
	Items that will not to be reclassified to profit or loss:				
	Re-measurement gain/(loss) on defined benefit plans, net of tax	(1.01)	(7.23)	1.06	(4.06)
12	Other Comprehensive Income/(loss) (net of tax)	(1.01)	(7.23)	1.06	(4.06)
13	Total Comprehensive Income/(loss) (11+12)	3,234.06	(2,728.37)	1,111.28	1,995.31
14	Paid up equity share capital (Face value of ₹ 10/- each)	13,225.93	13,225.93	13,225.93	13,225.93
15	Other equity				62,086.33
16	Basic EPS ₹ - not annualized for quarters	₹ 2.45	(₹ 2.06)	₹ 0.84	₹ 1.51
	Diluted EPS ₹ - not annualized for quarters	₹ 2.45	(₹ 2.06)	₹ 0.84	₹ 1.51
	(Face value of shares ₹ 10/- each)				

See accompanying notes to the financial results

Registered Office : 'HOEC HOUSE', Tandalja Road, Off Old Padra Road, Vadodara - 390 020. INDIA

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Continuation Sheet

Notes:-

1. The above un-audited consolidated financial results for the quarter ended June 30, 2022 of the Company and its subsidiaries (the Company and its subsidiaries together referred to as "Group") thereto have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") as prescribed under Section 133 of the Companies Act, 2013, which were reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on August 12, 2022. The statutory auditors of the Company have carried out limited review of the results of the quarter ended June 30, 2022.

The consolidated results for the quarter and year ended include the results of the Company's subsidiaries of Hindage Oilfield Services Limited ("HOSL") and Geopetrol International Inc. ("GPII"). It also includes the stepdown subsidiary Geopetrol Mauritius Limited ("GML") and an associate of GML, GeoEnpro Petroleum Limited ("GeoEnpro").

2. The individual items of expenses in the above financial results are net of amounts charged to Unincorporated Joint Ventures (UJV) where the Group is the operator. The Group's share of such net expenses in UJV's are treated as exploration, development or production costs, as the case may be.
3. The Group is in the business of exploration, development and production of crude oil and natural gas in India. Production of crude oil and gas is classified as essential commodities as per Section 2 of the Essential Commodities Act, 1955. Presently, gas and oil production of the Company at Drok field in Assam and Kharsang field in Arunachal Pradesh, PY-1 field in Cauvery offshore and three fields in Gujarat are under production as per the offtakes of the buyers. In assessing the recoverability of its assets including receivables and inventory, the group has considered internal and external information up to the date of approval of these financial results including economic forecasts. The Group has performed analysis on the assumptions used and based on current indicators of future economic conditions, the Group expects to recover the carrying amount of these assets. The Group has concluded that there is no material impact of COVID-19 based on such evaluation. The impact of the global health pandemic may be different from that estimated as at the date of approval of these financial results and the Group will continue to closely monitor any material changes to future economic conditions.
4. Commercial production from B80 field was started on June 4, 2022. Accordingly, the capital work in progress of B80 field is now moved to Oil & Gas Assets. Accordingly, the subsidiary assets of offshore installation unit Key Gibraltar and Floating storage offshore and single point mooring system have been put to commercial use of processing and storage of oil and gas of B80 field.
5. Production Sharing Contract ("PSC") for PY1 block is granted extension to continue the production up to September 5, 2022 by Government of India ("GOI") while the addendum to the PSC for 10 years extension is being pursued with GOI.
6. Production Sharing Contract for Kharsang block, wherein Geopetrol holds 25% participating interest had expired on 15 June 2020 and the company has got an interim extension for 26 months from Government of India to continue the production till a formal extension of 10 years is granted effective from 15 June 2020. The formal extension is being pursued by the operator by settling the outstanding issues with the Directorate General of Hydrocarbons based on the Management Committee meeting held on June 15, 2020.
7. The Group operates in one segment i.e. "Oil and Gas".
8. The figures for the quarter ended March 31, 2022 are the balancing figures between audited figures of the full financial year ended March 31, 2022 and published year to date figures up to the third quarter ended December 31, 2021, which were subjected to limited review by the statutory auditors of the Company.
9. Figures for previous years have been regrouped/reclassified wherever necessary to conform to the current year's presentation

Place : Chennai
Date : August 12, 2022

BY ORDER OF THE BOARD
For Hindustan Oil Exploration Company Limited


Director & CFO
DIN No 07046442


Managing Director
DIN No 06475821

