

Hindusthan Credit Capital Limited

(Regd. Office:- 2ND FLOOR, UNIT D, 3, BRITISH INDIAN STREET, KOLKATA WB 700069)

CIN – L17125WB1983PLC036209, Email: info@hindusthancapital.com, Websites- www.hindusthancapital.com

Statement of Unaudited Financial Results for the quarter ended June 30, 2024

Particulars	For The Quarter Ended			For the Year Ended
	June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
	Unaudited	Unaudited & Unreviewed	Unaudited	Audited
1 Income				
a Revenue from Operations	-	-	-	-
b Other Income	-	-	2.81	2.97
Total Income	-	-	2.81	2.97
2 Expenses				
a Cost of Material consumed	-	-	-	-
b Purchase of Stock In Trade	-	-	-	-
c Change in Inventories of Finished Goods, Work In Progress and Stock In Trade	-	-	-	-
d Employees Benefit Expenses	5.10	2.20	3.06	10.22
e Finance Cost	-	-	-	-
f Depreciation and Amortisation Expenses	-	-	-	-
g Other Expenses	0.43	152.83	1.18	161.18
Total Expenses	5.53	155.03	4.24	171.40
3 P&L from Operations before exceptional items and Tax(1-2)	(5.53)	(155.03)	(1.43)	(168.43)
4 Exceptional Items Loss/(Gain)	-	-	-	-
Prior Period Expenses	-	-	-	-
5 Profit/(Loss) Before Tax (3-4)	(5.53)	(155.03)	(1.43)	(168.43)
6 Tax Expenses:				
a Current Tax & Previous Year Tax/(Reversal)	-	-	-	-
b Deferred Tax	-	-	-	-
7 Net Profit/(Loss) for the period after tax (5-6)	(5.53)	(155.03)	(1.43)	(168.43)
8 Other Comprehensive Income				
(i) Items that will not be reclassified to Profit or Loss			-	-
- Remeasurment of post-employment benefit obligation			-	-
- Income Tax relating to Items that will not be reclassified to P&L			-	-
9 Total Comprehensive Income (7+8)	(5.53)	(155.03)	(1.43)	(168.43)
Paid up Equity Share Capital (Rs.10 Each)	383.82	383.82	383.82	383.82
10 Earning per share(of Rs.10 each)				
a) Basic (Rs)	(0.14)	(4.04)	(0.04)	(4.39)
b) Diluted (Rs)	(0.14)	(4.04)	(0.04)	(4.39)

1. The above result for the quarter ended 30th June, 2024 have been reviewed & prepared by the Board of Directors in their meeting dated 13.11.2024. The Figures for Quarter ended 31st March 2024 have been extracted from annual audited financial results for March 31st 2024 and year to date unaudited financial results for period of December 31st 2023.

2. The above financial results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS), as prescribed under Section 133 of the Companies Act, 2013, and other recognised accounting practices and the policies to the extent applicable.

3. That the above results have been prepared for taking remedial measures in respect the past non-compliances under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and for making an application for revocation of the suspension with the Calcutta Stock Exchange Limited.

For and on behalf of Board of Directors
Hindusthan Credit Capital Limited.


Rajesh Goyal
(Whole Time Director)
DIN 01339614


Himanshu Garg
(Director)
DIN 08055616


Sumant Kumar
(CFO)

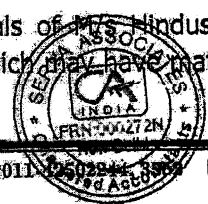
Place: Noida
Dated : 13.11.2024

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY UNAUDITED STANDALONE FINANCIAL RESULTS OF HINDUSTHAN CREDIT CAPITAL LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURES REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

Review report to the
Board of Directors of,
Hindusthan Credit Capital Limited

We have reviewed the accompanying unaudited financial results of M/s Hindusthan Credit Capital Limited (hereinafter referred to as 'the Company') which comprise the statement of profit and loss & the statements of changes in equity for the Quarter ended June 30th, 2024.

1. 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 there under and other accounting Principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
2. 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion except for matters stated in para (4) below in conjunction to which these limited review statements may be read with.
3. 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 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.
4. That the interim financial statements have been prepared for taking remedial measures in respect of the past non-compliances under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and for making an application for revocation of the suspension with the Calcutta Stock Exchange Limited.
5. We draw attention towards some matters with regards to the quarterly financials of M/s Hindusthan Credit Capital Limited for the quarter ended 30th June 2024 as undermentioned which may have material impact on these interim results:



- a. That the company has not been engaged in active or consistent business since last few years and further the major portion of the assets comprises of Investment in M/s Rajesh Projects India Private Limited, the company which is under Corporate Insolvency Resolution Process under the Insolvency & Bankruptcy, 2016. The Management has represented that no impairment may be made owing to improving financial position of the Investee Company. The Final Outcome of the same could not be known and accordingly at this stage we are unable to comment on the Business Continuity and Going Concern Ability of the company.
 - b. That the Investment in Equity Shares of the unlisted companies have been recognized at Amortized Cost whereas no Fair Value Measurement/Re-Measurements have been made as per Ind AS 109 on Financial Instruments.
 - c. There are capital advances to M/s Rajesh Project (India) Private Limited made in past year amounting Rs. 18.91 lacs for which adequate documentation has been made available to us during our review audit whereas the third-party confirmations could not be obtained during our review to substantiate such receivables or payables outstanding in the books of accounts.
 - d. That the list of shareholders and promoters includes shares which are still held in physical form, and we have relied upon statement prepared and shared by the management.
6. This report, including accompanying unaudited financial results, is intended solely for the use of the management and may not be suitable for another purpose and should not be used for any other purposes. We do not accept or assume any liability or duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

For Serva Associates
Chartered Accountants

FRN: 000272N

C.A. Nitin Jain

Mem No. 506898

UDIN: 24506898BKERAZ9835

Place of signature: Delhi

Date: 13 NOV 2024

