



DIPAK KUMAR MITRA

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Annexure V

Format for the Limited Review Report for companies (other than banks)

Review Report to HINDUSTHAN BUILDING SOCIETY LIMITED

We have reviewed the accompanying statement of unaudited financial results of HINDUSTHAN BUILDING SOCIETY LIMITED for the period ended 31st March, 2021. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* 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.

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.

For D Mitra & Co.
Chartered Accountants

Place of signature: Kolkata
Date: 07.04.2021



Signature
CA D.K. Mitra
Proprietor
Membership Number:017334

ANNEXURE I

Format for submission of Unaudited / Audited financial results by companies other than banks.

Part I							(Rs. In Lacs)
Statement of Standalone / Consolidated Unaudited / Audited Results for the Quarter and 3 Months ended 31/03/2021							
Particular	3 months ended (31/03/2021)	Preceding 3 months ended (31/12/2020)	Corresponding 3 months ended in the previous year (31/03/2020)	Year to date figures for current period ended (31/03/2021)	Year to date figures for the previous year ended (31/03/2020)	Previous year ended (31/03/2020)	
(Refer Notes Below)	(Unaudited (Audited))	(Unaudited (Audited))	(Unaudited (Audited))	(Unaudited (Audited))	(Unaudited (Audited))	(Audited)	
1. Income from Operations							
(a) Net Sales / Income from Operations (Net of excise duty)	5.55	5.55	3.48	22.20	13.95	13.95	
(b) Other Operating Income	-	-	-	-	-	-	
Total income from Operations (net)	5.55	5.55	3.48	22.20	13.95	13.95	
2. Express							
(a) Cost of Materials consumed	-	-	-	-	-	-	
(b) Purchase of stock-in-trade	-	-	-	-	-	-	
(c) Changes in inventories of finished goods, work-in-progress and stock- in-trade	-	-	-	-	-	-	
(d) Employee benefits expense	2.21	2.53	2.27	7.28	7.91	7.91	
(e) Depreciation and amortisation expense	2.03	2.02	1.08	8.09	4.20	4.20	
(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately.)	6.36	2.00	3.20	11.15	9.36	9.36	
Total Expenses	10.60	6.55	6.55	26.52	21.47	21.47	



3. Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	(5.05)	(1.00)	(3.07)	(4.32)	(7.52)	(7.52)
4. Other Income	6.52	-	9.46	6.54	9.51	9.51
5. Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 ± 4)	1.47	(1.00)	6.39	2.22	1.99	1.99
6. Finance Costs	0.17	0.18	0.12	0.80	0.12	0.12
7. Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 ± 6)	1.30	(1.18)	6.27	1.42	1.87	1.87
8. Exceptional Items	-	-	-	-	-	-
9. Profit / (Loss) from ordinary activities before tax (7 ± 8)	1.30	(1.18)	6.27	1.42	1.87	1.87
10. Tax expense	0.20	-	0.81	0.20	-	-
11. Net Profit / (Loss) from ordinary activities after tax (9 ± 10) Lakhs	1.10	(1.18)	5.46	1.22	1.06	1.06
12. Extraordinary items (net of tax expense Lakhs)	-	-	-	-	-	-
13. Net Profit / (Loss) for the period (11 ± 12)	1.10	(1.18)	5.46	1.22	1.06	1.06
14. Share of Profit / (loss) of associates *	-	-	-	-	-	-
15. Minority Interest*	-	-	-	-	-	-



16. Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 ± 14 ± 15) *	1.10	(2.03)	5.45	1.22	1.06	1.06
17. Paid-up equity share capital (Face Value of the Share shall be indicated)	15.00 (Face Value Rs.10/-each)	15.00 (Face Value Rs.10/-each)	15.00 (Face Value Rs.10/-each)	15.00 (Face Value Rs.10/-each)	15.00 (Face Value Rs.10/-each)	15.00 (Face Value Rs.10/-each)
18. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	12.50	12.50	11.43	12.50	11.43	11.43

* Applicable in the case of consolidated results.

Note:

- Profit / loss from discontinuing operations, if any, included in the above shall be disclosed separately with details thereof.
- A company which presents quarterly financial results in accordance with Ind AS 34 Interim Financial Reporting (applicable under Companies (Indian Accounting Standards) Rules, 2015) for the period covered by its first Ind AS financial statement shall comply with the requirements of paragraph 32 of Ind AS 101 – First time Adoption of Indian Accounting Standard.

