

Independent Auditors' Limited Review Report on the Unaudited Standalone Financial Results of the Company for the Quarter and Nine Months Ended December 31, 2024, Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

**Review Report to
The Board of Directors of
The Hindustan Housing Company Limited**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **The Hindustan Housing Company Limited** (the 'Company') for the quarter 31st December 2024, and nine months ended from April 01, 2024 to December 31, 2024 ('the statement') attached herewith being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended (the "Listing Regulations").
2. This Statement which is the responsibility of the Company's Management, has been reviewed by audit committee and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the IND AS 34 'Interim Financial Reporting', 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 express a conclusion on the financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 of interim financial information consists of making inquiries, primarily of persons 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 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 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 Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **M M Nissim & CO LLP**
Chartered Accountants
Firm Registration No. 107122W/W100672

SAOMIL RAVINDRA
VORA

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Saomil R Vora
Partner
Membership No. 135247
UDIN : **25135247BMMIHU5788**
Date : 29th January 2025

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS OF THE COMPANY
FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024**

(Rs.in Lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year ended
		31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
1	Revenue from Operations	145.35	143.20	151.84	411.18	439.64	559.87
2	Other Income	32.73	66.04	24.15	129.57	130.78	162.75
3	Total Revenue (1+2)	178.08	209.24	175.99	540.75	570.42	722.62
4	Expenses :						
	a) Employee Benefits Expense	56.46	52.33	58.16	152.85	157.31	209.47
	b) Electricity & Power	8.14	8.47	7.79	25.88	24.48	31.08
	c) Finance Costs	0.69	0.68	1.03	2.05	3.08	4.10
	d) Depreciation & Amortisation Expense	4.25	4.04	5.00	12.26	14.64	19.54
	e) Other Expenses	38.69	37.27	41.05	112.75	123.64	158.62
	Total Expenses	108.23	102.79	113.03	305.79	323.15	422.81
5	Profit /(Loss) before Tax (3-4)	69.85	106.45	62.96	234.96	247.27	299.81
6	Tax Expenses						
	a) Current tax	11.50	19.50	13.75	36.50	50.00	48.50
	b) Deferred tax charge/(credit)	(1.13)	12.36	0.75	10.55	8.56	15.41
	c) Tax of earlier year	(1.05)	-	-	(1.05)	-	(0.33)
	Total Tax Expenses	9.32	31.86	14.50	46.00	58.56	63.58
7	Profit /(Loss) for the period / year (5-6)	60.53	74.59	48.46	188.96	188.71	236.23
8	Other Comprehensive Income (OCI), net of tax						
	i)Item that will not be reclassified to profit or loss A/c	(723.80)	1,020.05	507.30	349.76	1,086.62	1,546.99
9	Total Comprehensive Income/(loss) net of tax (7+8) (Comprising of Profit and OCI for the period/year)	(663.27)	1,094.64	555.76	538.72	1,275.33	1,783.22
10	Paid-up Equity Share Capital (Face Value of Rs. 25/- each)	6.09	6.09	6.09	6.09	6.09	6.09
11	Reserves Excluding Revaluation Reserves	-	-	-	-	-	5,667.37
12	Basic and Diluted earning per share (Face Value of Rs. 25/- each) *(not annualised)	250.12	308.22	200.25	780.83	779.79	976.16

Notes :

1	The Company is primarily engaged in a single business segment of providing and rendering administrative and allied services.
2	The above Unaudited Standalone Financial Results for the Quarter and Nine months ended 31st December, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors respectively at their respective meetings held on 29th January, 2025.
3	The Statutory Auditors of the Company have carried out a Limited Review of Financial Results for the Quarter and Nine months ended 31st December, 2024.
4	The previous financial quarter's figures have been regrouped and rearranged wherever necessary.

**By Order of the Board of Directors
For The Hindustan Housing Co. Ltd.**

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KESHAVDEO
NEVATIA

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**Vinod Nevatia
Chairman**

Mumbai: 29th January, 2025