



# HIND COMMERCE LIMITED

307, Arun Chambers, Tardeo Road, Mumbai – 400 034. Tel.: 022-40500 100 Fax.: 022-40500 150

Website: [www.hindcommerce.com](http://www.hindcommerce.com) Email: [investor@hindcommerce.com](mailto:investor@hindcommerce.com)

Corporate Identity No. : L51900MH1984PLC085440

August 13, 2021

To,  
BSE Limited,  
1st Floor, New Trading Ring, Rotunda Building,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai - 400 001

**Ref: Scrip Code: 538652**

**Sub: Submission of Un-Audited Financial Results.**

Dear Sir/Madam,

We enclose herewith Un-Audited Financial Results of the Quarter ended June 30, 2021 duly approved by the Board of Directors in their meeting held on Friday, August 13, 2021 along with Limited Review Report received from Statutory Auditors of the Company.

This is to comply with the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015.

Thanking you.

Yours faithfully,  
For Hind Commerce Limited

  
Umesh Lahoti  
Managing Director  
DIN: 00361216



Encl: As above



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## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2021

Sr. No.	Particulars	Quarter Ended			Amt (Rs. in lacs)
		30-06-2021	31-03-2021	30-06-2020	12 Months Ended
		Unaudited	Audited (Refer Note 2)	Unaudited	Audited
<b>1</b>	<b>Income</b>				
	Revenue from operations	23.84	NIL	95.52	334.82
	Other income	6.17	6.09	3.85	15.64
	<b>Total Income</b>	<b>30.01</b>	<b>6.09</b>	<b>99.37</b>	<b>350.46</b>
<b>2</b>	<b>Expenses</b>				
	Cost of materials consumed	16.38	(0.63)	NIL	206.27
	Purchases of stock-in-trade	NIL	NIL	90.66	90.66
	Changes in inventories of finished goods (including stock-in-trade) and work-in-progress	NIL	NIL	NIL	NIL
	Employee benefits expense	1.34	1.45	1.21	6.27
	Finance costs	NIL	0.47	NIL	0.47
	Other expenses	3.22	8.51	6.33	22.42
	<b>Total Expenses</b>	<b>20.94</b>	<b>9.80</b>	<b>98.21</b>	<b>326.09</b>
<b>3</b>	<b>Profit before exceptional items and tax (1-2)</b>	<b>9.07</b>	<b>(3.71)</b>	<b>1.16</b>	<b>24.37</b>
<b>4</b>	Exceptional items	NIL	NIL	NIL	NIL
<b>5</b>	<b>Profit before tax (3+4)</b>	<b>9.07</b>	<b>(3.71)</b>	<b>1.16</b>	<b>24.37</b>
<b>6</b>	<b>Tax expenses</b>				
	Current tax	1.34	0.03	NIL	9.31
	Tax adjustment of previous year	NIL	(0.10)	(0.25)	(0.10)
	Deferred tax	(1.04)	1.49	NIL	(0.37)
<b>7</b>	<b>Profit for the period (5-6)</b>	<b>8.77</b>	<b>(5.12)</b>	<b>1.42</b>	<b>15.53</b>
<b>8</b>	<b>Other Comprehensive Income</b>				
	Net fair value gain/(loss) on investments in equity instruments through OCI	63.32	(5.29)	105.55	161.06
	Income Tax benefit /(expense) on Net fair value gain/(loss) on investments in equity instruments through OCI	1.57	(5.06)	(16.49)	(21.27)
<b>9</b>	<b>Total Comprehensive Income for the Period (7+8)</b>	<b>73.66</b>	<b>(15.47)</b>	<b>90.47</b>	<b>155.32</b>
<b>10</b>	<b>Paid-up Equity Share Capital (face value of Rs. 10/- per share)</b>	<b>300.00</b>	<b>300.00</b>	<b>300.00</b>	<b>300.00</b>
<b>11</b>	<b>Other Equity</b>				<b>971.17</b>
<b>12</b>	<b>Earnings per equity share (face value of Rs. 10/- each) (*not annualised)</b>				
	Basic (in `)	0.29*	(0.17)*	0.05*	0.52
	Diluted (in `)	0.29*	(0.17)*	0.05*	0.52





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## Notes

- 1 The above unaudited results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on August 13, 2021 and subjected to a limited review by the statutory auditors. The financial results are in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013, read with relevant Rules thereunder.
- 2 The figures of the 3 Months ended 31.03.2021 are the balancing figures between audited figures of the full previous financial year ended 31st March, 2021 and the unaudited published year-to-date figures upto the quarter ended 31.12.2020.
- 3 Figures of the previous periods have been regrouped, wherever necessary, to correspond with the figures of the current period.
- 4 The Company is engaged solely in trading & investment activity segment and all activities of the Company revolve around this business. As such there are no other reportable segment as defined by the Indian Accounting Standard-108 on "Segment Reporting" issued by the Institute of Chartered Accountants of India.
- 5 The above financial results are available on the website of the Company - www.hindcommerce.com

Place: Mumbai  
Dated: 13th August, 2021

For HIND COMMERCE LIMITED

  
Umesh Lahoti  
Managing Director  
DIN: 00361216







**Independent Auditor's Review Report of Hind Commerce Limited pursuant to  
Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)  
Regulation, 2015**

**To,  
The Board of Directors of  
Hind Commerce Limited**

We have reviewed the accompanying Statement of unaudited financial results of Hind Commerce Limited ('the Company') for the quarter ended 30<sup>TH</sup> June, 2021, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended.

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, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

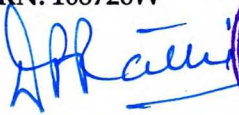
We conducted our review in accordance with the Standard on Review Engagement (SRE)2410, "Review of Interim Financial Information Performed by Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain 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.

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 recognition and measurement principles laid down in the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Attention is drawn to note 2 to the Statement regarding the figures for the quarter ended March 31, 2021, which are the balancing figures between the audited figures in respect of the full financial year and the unaudited year to date figures up to the third quarter of the previous financial year, which were subject to limited review by us.

For S. S. Rath & Co  
Chartered Accountants  
FRN. 108726W



D. P. Rath

Partner

M. No. 042068

UDIN: 21042068AAAAJK2673

Place : Mumbai

Dated: 13/08/2021