

PODDAR BHUMI HOLDINGS LIMITED

(Formerly known as SUVIJAY EXPORTS LIMITED)

Registered Office: 1/1A, Mahendra Roy LN, 3rd Floor, Office 2, Kolkata 700046
Corporate office: Unit No. 3-5, Neeru Silk Mill, Mathuradas Mill Compound, 126, N M Joshi Marg,
Lower Parel (West) Mumbai- 400013. CIN: L45400WB1982PLC034836
Tel.: +91-22-66164444, Fax+91-22-24962236

The Secretary,
The Calcutta Stock Exchange Limited
7, Lyons Range
Kolkata – 700001

Scrip Code: 10029443

Sub: Regulation 33(3)(a) – Unaudited financial results .

Dear Sir,

Pursuant to Regulation 33(3)(a) of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, we are pleased to forward herewith the Unaudited standalone and consolidated financial results for the quarter and half year ended September 30, 2020 together with limited review report received from the Statutory auditors – Sunny Shah & Co; duly approved in the Meeting of Board of Directors of the company held on Saturday, November 14, 2020.

You are requested to acknowledge the receipt of the same and take the same on record.
Thanking you,

Yours faithfully,

For Poddar Bhumi Holdings Limited

Sd/-

Pradeep Rampal Sharma
Director

Regd. Office: 1/1A, Mahendra Roy LN, 3rd Floor, Office 2, Kolkata 700046

(All amounts is in INR Lakhs, except earning per share data)

No.	Particulars	Quarter ended			Half year Ended		Year Ended
		30-09-2020	30-06-2020	30.09.2019	30-09-2020	30.09.2019	31.03.2020
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income from operations Other Income	20.44	22.74	32.47	43.18	52.95	98.39
	Total income from operations (net)	20.44	22.74	32.47	43.18	52.95	98.39
2	Expenses Depreciation and Amortisation Expenses Other Expenses	- 0.72	- 0.35	- 0.60	- 1.07	- 4.75	- 98.98
	Total expenses	0.72	0.35	0.60	1.07	4.75	98.98
3	Profit / (Loss) before tax	19.72	22.39	31.87	42.11	48.20	(0.59)
4	Tax expense: i. Current Tax Expense/ (Benefit) ii. Deferred Tax Expense/ (Benefit)	5.31 -	5.91 -	5.60 (0.22)	11.23 -	11.30 0.06	(5.68) 0.24
	Total Tax Expense/ (Benefit)	5.31	5.91	5.38	11.23	11.36	(5.44)
5	Net Profit/ (Loss) after tax	14.40	16.48	26.49	30.88	36.84	4.85
6	Other comprehensive income (OCI) Items not to be reclassified subsequently to profit or loss: - Gain/(Loss) on fair valuation of equity/mutual fund instruments - Deferred tax (expense)/benefit relating to these items	(172.09) 17.90	411.10 (42.75)	(1,164.00) 121.06	239.01 (24.86)	(490.84) 51.05	(2,446.23) 254.41
	Other comprehensive income for the year (net of tax)	(154.20)	368.35	(1,042.94)	214.15	(439.79)	(2,191.82)
7	Total comprehensive income for the year (net of tax)	(139.79)	384.83	(1,016.45)	245.03	(402.95)	(2,186.97)
8	Paid-up Equity Share Capital (Face Value INR 10/- each)	316.80	316.80	316.80	316.80	316.80	316.80
9	Earnings per share (in INR) i. Basic ii. Diluted	0.45 0.45	0.52 0.52	0.84 0.84	0.97 0.97	1.16 1.16	0.15 0.15

Notes :

1 The standalone financial results for the quarter ended September 30, 2020 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 14, 2020. The Statutory Auditors have expressed an unmodified audit opinion. The standalone financial results are prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rule, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

2 Impact of Covid 19 :-

The World Health Organisation (WHO) declared outbreak of Coronavirus Disease (COVID-19) a global pandemic on March 11, 2020. Consequent to this, Government of India declared lockdown on March 23, 2020 and the Company suspended the operations in all ongoing projects of the Group in compliance with the lockdown instructions issued by the Central and State Governments. COVID-19 has impacted the normal business operations of the Group like others during the lockdown period.

The Group has assessed the possible effects that may result from the pandemic relating to COVID-19 on the carrying amounts of Receivables, Inventories, Investments and other assets / liabilities. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of this pandemic, the Company, as at the date of approval of these financial results has used internal and external sources of Information. As on current date, the Group has concluded that the Impact of COVID - 19 is not material based on these estimates.

The Central and State Governments have initiated steps to lift the lockdown and the Group will adhere to the same as it resumes its activities, the Group will continue to monitor developments in future periods

3 Previous period figures have been regrouped / rearranged and re-classified wherever necessary to confirm to current period's classification.

For Poddar Bhumi Holdings Limited



Pradeep Sharma
Director

Date: November 14, 2020
Place: Mumbai

PODDAR BHUMI HOLDINGS LIMITED

Un-audited Standalone Cash Flow Statement as at and for the half year ended September 30, 2020

(All amounts is in INR Lakhs, unless otherwise stated)

Particulars	Sept. 30, 2020	Sept. 30, 2019
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax	42.11	48.20
Adjustments for:		
Profit on Sale of Investment	-	(1.08)
Dividend Received	-	(10.15)
Interest income	(43.18)	(41.72)
	(1.07)	(4.75)
<i>Changes in operating assets and liabilities</i>		
Increase / (decrease) in current liabilities	0.49	8.27
(Increase) / decrease in current assets	58.85	(83.67)
<i>Cash generated from/ (used in) operations</i>	58.26	(80.15)
Income tax (Paid)/ Refund [net]	-	(5.75)
Net cash flow from/ (used in) operating activities (A)	58.26	(85.90)
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Acquisition) / sale of investments [net]	348.72	1.08
Interest received	43.18	41.72
Dividend Income	-	10.15
Net cash flow from / (used in) investing activities (B)	391.90	52.95
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from / (repayment) of borrowings [net]	(450.00)	-
Net Cash flow from / (used in) financing activities (C)	(450)	-
Net increase / (decrease) in cash and cash equivalents (A+B+C)	0.16	(32.95)
Add: Cash and cash equivalent at the beginning of the year	0.88	34.28
Cash and cash equivalent at the end of the year	1.05	1.33
Reconciliation of Cash & Cash Equivalents		
Cash in hand	0.39	0.39
Balance with bank in current accounts	0.66	0.94
Cash and cash equivalent as per Balance Sheet	1.05	1.33

Poddar Bhumi Holdings Limited

Un-audited statement of Assets and Liabilities as at September, 30 2020

CIN:L45400WB1982PLC034836

(All amounts is in INR Lakhs, except earning per share data)

PARTICULARS	STANDALONE		CONSOLIDATED	
	30-09-2020	30-09-2019	30-09-2020	30-09-2019
	Unaudited		Unaudited	
A ASSETS				
1 Non-current assets				
Property, plant and equipment	1.52	1.52	1.52	1.52
Financial assets				
i. Investments	1,650.32	3366.69	1,623.12	3339.49
ii. Other financial assets	309.18	738.8	301.92	732.94
Total non-current assets	1,961.01	4,107.01	1,926.55	4,073.95
2 Current assets				
Inventories	-	-	37.77	37.77
Financial assets				
i. Trade receivables	-	-	4.36	4.04
ii. Cash and cash equivalents	1.05	1.33	2.27	7.82
Other current assets	52.07	81.46	54.08	83.84
Total current assets	53.12	82.79	98.48	133.47
TOTAL ASSETS	2,014.13	4,189.80	2,025.03	4,207.42
B EQUITY AND LIABILITIES				
1 Equity				
Equity share capital	316.80	316.80	316.80	316.80
Other equity				
Reserves and surplus	1,224.82	2763.82	1,173.28	2714.67
Total equity	1,541.62	3,080.62	1,490.08	3,031.47
2 LIABILITIES				
Non-current liabilities				
Financial Liabilities				
i. Borrowings	450.00	900.00	499.38	956.18
Deferred tax liabilities (net)	15.24	193.56	15.24	193.56
Total non-current liabilities	465.24	1,093.56	514.62	1,149.74
3 Current liabilities				
Financial liabilities				
i. Trade payables	2.55	0.23	13.48	7.72
Other current liabilities	4.72	15.39	6.84	18.49
Total current liabilities	7.27	15.62	20.32	26.21
TOTAL LIABILITIES	472.51	1,109.18	534.94	1,175.95
TOTAL EQUITY AND LIABILITIES	2,014.13	4,189.80	2,025.03	4,207.42

(All amounts is in INR Lakhs, except earning per share data)

No.	Particulars	Quarter ended			Half year Ended		Year Ended
		30-09-2020 (Unaudited)	30-06-2020 (Unaudited)	30.09.2019 (Unaudited)	30-09-2020 (Unaudited)	30.09.2019 (Unaudited)	31.03.2020 (Audited)
1	Income from operations						
	Revenue from Operations	1.49	0.74	49.53	2.23	61.51	61.55
	Other Income	20.44	22.74	34.37	43.18	54.85	100.29
	Total income from operations (net)	21.92	23.48	83.90	45.41	116.36	161.84
2	Expenses						
	Changes in inventories of finished goods and work-in-progress	-	-	37.77	-	48.09	48.09
	Other Expenses	2.49	2.07	1.64	4.55	6.62	102.75
	Total expenses	2.49	2.07	39.41	4.55	54.71	150.84
3	Profit / (Loss) before tax	19.44	21.42	44.49	40.86	61.65	11.00
4	Tax expense:						
	i. Current Tax Expense/ (Benefit)	5.31	5.91	8.25	11.23	13.95	(3.75)
	ii. Deferred Tax Expense/ (Benefit)	-	-	(0.22)	-	0.06	0.24
	Total Tax Expense / (Benefit)	5.31	5.91	8.03	11.23	14.01	(3.51)
5	Net Profit/ (Loss) after tax	14.12	15.50	36.46	29.63	47.64	14.50
6	Other comprehensive income (OCI)						
	Items not to be reclassified subsequently to profit or loss:						
	- Gain/(Loss) on fair valuation of equity/mutual fund instruments	(172.09)	411.10	(1,164.00)	239.01	(490.84)	(2,446.23)
	- Deferred tax (expense)/benefit relating to these items	17.90	(42.75)	121.06	(24.86)	51.05	254.41
	Other comprehensive income for the year (net of tax)	(154.20)	368.35	(1,042.94)	214.15	(439.79)	(2,191.82)
7	Total comprehensive income for the year (net of tax)	(140.07)	383.85	(1,006.48)	243.78	(392.15)	(2,177.32)
8	Paid-up Equity Share Capital (Face Value INR 10/- each)	316.80	316.80	316.80	316.80	316.80	316.80
9	Earnings per share (in INR)						
	i. Basic	0.45	0.49	1.15	0.94	1.50	0.46
	ii. Diluted	0.45	0.49	1.15	0.94	1.50	0.46

Notes :

- The Consolidated financial results for the Quarter ended September 30, 2020 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 14, 2020. The Statutory Auditors have expressed an unmodified review opinion. The standalone financial results are prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rule, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- Impact of Covid 19 :-
The World Health Organisation (WHO) declared outbreak of Coronavirus Disease (COVID-19) a global pandemic on March 11, 2020. Consequent to this, Government of India declared lockdown on March 23, 2020 and the Company suspended the operations in all ongoing projects of the Group in compliance with the lockdown instructions issued by the Central and State Governments. COVID-19 has impacted the normal business operations of the Group like others during the lock-down period.
The Group has assessed the possible effects that may result from the pandemic relating to COVID-19 on the carrying amounts of Receivables, Inventories, Investments and other assets / liabilities. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of this pandemic, the Company, as at the date of approval of these financial results has used internal and external sources of Information. As on current date, the Group has concluded that the Impact of COVID - 19 is not material based on these estimates.
The Central and State Governments have initiated steps to lift the lockdown and the Group will adhere to the same as it resumes its activities, the Group will continue to monitor developments in future periods
- Previous period figures have been regrouped / rearranged and re-classified wherever necessary to confirm to current period's classification.

For Poddar Bhumi Holdings Limited



Pradeep Sharma
Director

Date: November 14, 2020
Place: Mumbai

PODDAR BHUMI HOLDINGS LIMITED

Un-audited Consolidated Cash Flow Statement as at and for the year half ended September 30, 2020

Particulars	Sept. 30, 2020	Sept. 30, 2019
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax	40.86	61.65
Adjustments for:		
Profit on Sale of Investment	-	(1.08)
Provision for doubtful debts	-	0.10
Dividend income	-	(10.15)
Interest income	(43.18)	(43.62)
	(2.33)	6.90
<u>Changes in operating assets and liabilities</u>		
Increase / (decrease) in current liabilities	0.59	(51.66)
(Increase) / decrease in current assets	57.74	(33.56)
Cash generated from/ (used in) operations	56.00	(78.32)
Income tax (Paid)/ Refund [net]	-	(5.75)
Net cash flow from/ (used in) operating activities (A)	56.00	(84.07)
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Acquisition) / sale of investments [net]	350.12	1.08
Interest received	43.18	43.62
Dividend received	-	10.15
Net cash flow from / (used in) investing activities (B)	393.30	54.85
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from / (repayment) of borrowings [net]	(450.00)	-
Net Cash flow from / (used in) financing activities (C)	(450)	-
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(0.70)	(29)
Add: Cash and cash equivalent at the beginning of the year	2.97	37.04
Cash and cash equivalent at the end of the year	2.27	7.82
Reconciliation of Cash & Cash Equivalents		
Cash on hand	0.61	0.61
Balance with bank in current accounts	1.66	7.21
Cash and cash equivalent as per Balance Sheet	2.27	7.82



SUNNY SHAH & CO.,

CHARTERED ACCOUNTANTS

PAN NO. AWEPS2129Q

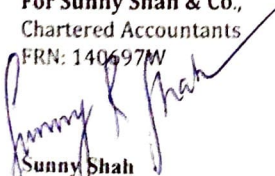
5, Annie Villa Building,
141, West Gaothan, VallabhBhai Road,
Opp. BMC Market, Vile Parle (West),
Mumbai – 400 056
Tel.: 26122756 / Mob.No.9820099356
Email: sun_shah@hotmail.com

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
Poddar Bhumi Holdings Ltd.**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Poddar Bhumi Holdings Ltd.** (the "Company") for the quarter ended September 30, 2020 and the year to date from April 01, 2020 to September 30, 2020 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
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 Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is 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 Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We draw attention to Note 2 to the standalone financial results in which the Company describes the uncertainties arising from the COVID 19 pandemic. Our conclusion on the Statement is not modified in respect of this matter.

For Sunny Shah & Co.,
Chartered Accountants
FRN: 140697W


Sunny Shah
(Proprietor)
Membership No.: 130939
Place: MUMBAI
Dated: 14th November 2020

UDIN: 20130439AAAA325186





SUNNY SHAH & CO.,

CHARTERED ACCOUNTANTS

PAN NO.AWEPS2129Q

5, Annie Villa Building,
141, West Gaothan, VallabhBhai Road,
Opp. BMC Market, Vile Parle (West),
Mumbai – 400 056
Tel.: 26122756 / Mob.No.9820099356
Email: sun_shah@hotmail.com

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
Poddar Bhumi Holdings Ltd.**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Poddar Bhumi Holdings Ltd.** (the "Company") and its subsidiary (the Parent and its subsidiary together referred to as the "Group") for the quarter ended September 30, 2020 date from April 01, 2020 to September 30, 2020 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
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 Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is 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. The Statement includes the results of the following entity:
 - a. Poddar Heaven Homes Limited (Wholly-owned subsidiary)
5. 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 Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We draw attention to Note 2 to the consolidated financial results in which the Company describes the uncertainties arising from the COVID 19 pandemic. Our conclusion on the Statement is not modified in respect of this matter.

For Sunny Shah & Co.,
Chartered Accountants
FRN: 140697W

Sunny Shah
(Proprietor)

Membership No.: 130939

Place: MUMBAI

Dated: 14th November 2020

UDIN: 20130939AAAACA8011

