

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 ended December 31, 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 February 14, 2021.

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



Pradeep Rampal Sharma
Director
00001357



Poddar Bhumi Holdings Limited
Statement of Un-Audited Standalone Financial Results for quarter ended December 31, 2020
 CIN:L45400WB1982PLC034836

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

No.	Particulars	Quarter ended			Nine Months Ended		Year Ended
		31-12-2020	30-09-2020	31.12.2019	31-12-2020	31-12-2019	31.03.2020
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income from operations Other Income	10.81	20.44	22.68	53.99	75.63	98.39
	Total income from operations (net)	10.81	20.44	22.68	53.99	75.63	98.39
2	Expenses Depreciation and Amortisation Expenses Other Expenses	- 0.70	- 0.72	- 92.65	- 1.78	- 97.40	- 98.98
	Total expenses	0.70	0.72	92.65	1.78	97.40	98.98
3	Profit / (Loss) before tax	10.11	19.72	(69.97)	52.21	(21.77)	(0.59)
4	Tax expense: i. Current Tax Expense/ (Benefit) ii. Deferred Tax Expense/ (Benefit) Total Tax Expense/ (Benefit)	2.35 - 2.35	5.31 - 5.31	(0.05) 0.00 (0.05)	13.58 - 13.58	11.25 0.06 11.31	(5.68) 0.24 (5.44)
5	Net Profit/ (Loss) after tax	7.76	14.40	(69.93)	38.64	(33.09)	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 Other comprehensive income for the year (net of tax)	120.25 (12.13) 108.12	(172.09) 17.90 (154.20)	(915.49) 95.21 (820.28)	359.26 (36.99) 322.27	(1,406.33) 146.26 (1,260.07)	(2,446.23) 254.41 (2,191.82)
7	Total comprehensive income for the year (net of tax)	115.87	(139.79)	(890.21)	360.91	(1,293.16)	(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	0.24 0.24	0.45 0.45	(2.21) (2.21)	1.22 1.22	(1.04) (1.04)	0.15 0.15

Notes :

- The standalone financial results for the quarter ended December 31, 2020 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 14, 2021. 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.
- 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: February 14, 2020
Place: Mumbai



Poddar Bhumi Holdings Limited
Statement of Un-Audited Consolidated Financial Results for the Quarter Ended on December 31, 2020
 CIN:L45400WB1982PLC034836

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

No.	Particulars	Quarter ended			Nine Months Ended		Year Ended
		31-12-2020 (Unaudited)	30-09-2020 (Unaudited)	31.12.2019 (Unaudited)	31-12-2020 (Unaudited)	31-12-2019 (Unaudited)	31.03.2020 (Audited)
1	Income from operations						
	Revenue from Operations	17.72	1.49	(0.00)	19.95	61.51	61.55
	Other Income	10.81	20.44	23.35	53.99	78.20	100.29
	Total income from operations (net)	28.53	21.92	23.34	73.94	139.70	161.84
2	Expenses						
	Changes in inventories of finished goods and work-in-progress	12.59	-	-	12.59	48.09	48.09
	Other Expenses	3.34	2.49	92.70	7.90	99.32	102.75
	Total expenses	15.93	2.49	92.70	20.48	147.41	150.84
3	Profit / (Loss) before tax	12.60	19.44	(69.35)	53.45	(7.70)	11.00
4	Tax expense:						
	i. Current Tax Expense/ (Benefit)	2.35	5.31	(0.18)	13.58	13.77	(3.75)
	ii. Deferred Tax Expense/ (Benefit)	-	-	-	-	0.06	0.24
	Total Tax Expense/ (Benefit)	2.35	5.31	(0.18)	13.58	13.83	(3.51)
5	Net Profit/ (Loss) after tax	10.25	14.12	(69.17)	39.88	(21.53)	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	120.25	(172.09)	(915.49)	359.26	(1,406.33)	(2,446.23)
	- Deferred tax (expense)/benefit relating to these items	(12.13)	17.90	95.21	(36.99)	146.26	254.41
	Other comprehensive income for the year (net of tax)	108.12	(154.20)	(820.28)	322.27	(1,260.07)	(2,191.82)
7	Total comprehensive income for the year (net of tax)	118.37	(140.07)	(889.45)	362.15	(1,281.60)	(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	0.32	0.45	(2.18)	1.26	(0.68)	0.46
	ii. Diluted	0.32	0.45	(2.18)	1.26	(0.68)	0.46

Notes :

- The Consolidated financial results for the Quarter ended December 31, 2020 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 14, 2021. 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: February 14, 2021
 Place: Mumbai





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
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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 December 31, 2020 and the year to date from April 01, 2020 to December 31, 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
Sunny Shah
(Proprietor)

Membership No.: 130939

Place: MUMBAI

Dated: 14th February 2021

UDIN: 21130939AAAAAY4295





SUNNY SHAH & CO.,
CHARTERED ACCOUNTANTS
PAN NO. AWEPS2129Q

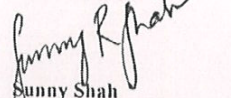
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Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**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 December 31, 2020 date from April 01, 2020 to December 31, 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 February 2021
UDIN: 21130939ABAAAZ1119

