PODDAR HOUSING AND DEVELOPMENT LIMITED

November 12, 2022

To, **BSE Limited** Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001 Scrip Code – 523628	To, **The National Stock Exchange of India,** Exchange Plaza, 5th Floor, Plot no. C/1, G Block, Bandra Kurla Complex, Bandra (East), Mumbai – 400 051 Scrip Symbol - PODDARHOUS

Dear Sir(s),

Sub: Regulation 30 read with Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing regulations") - Updates

Pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the regulations), we hereby inform the exchange that the on the recommendation of the Audit Committee/ Board of Directors of the Company at its meeting held on Saturday, November 12, 2022 has inter alia considered and approved:

I. The Unaudited (Standalone & Consolidate) Financial Results along with Limited Review Report, issued by our Statutory Auditors M/s. Bansal Bansal & Co., Chartered Accountants for the quarter and half year ended on September 30, 2022.

II. The sale/disposal off entire Investment in Shares of wholly owned subsidiaries namely Poddar Buildcon Private Limited, Poddar Buildtech Private Limited and Poddar Habitat Private Limited.

III. The sale/disposal off the identified business undertaking, pursuant to section 180(1)(a) of the Companies Act, 2013 to Poddar Buildtech Private Limited, related party by way of slump sale (BTA-1), which is subject to approval of shareholders.

IV. The sale/disposal off the identified business undertaking, pursuant to section 180(1)(a) of the Companies Act, 2013 to Poddar Amalgamated Holdings Private Limited, related party by way of slump sale (BTA-2), subject to approval of shareholders.

V. The Sale/disposal off the Investments in shares of Janpriya Traders Limited, Brite Merchants Limited & Poddar Amalgamated Holdings Limited, the promoter group companies to Poddar Bhumi Holdings Limited a promoter group company (related party) subject to approval of shareholders.

VI. The Sale/disposal off the Investments in the Chaitanya Anant Nirvan LLP, a jointly control entities to Poddar Amalgamated Holdings Private Limited.

VII. The Sale/disposal off the Investments in the partnership firm Shiv Shakti Developers to Poddar Buildtech Private Limited & Nav Nirman Agro to Poddar Amalgamated Holdings Private Limited.

VIII. The Notice of Postal Ballot and to authorize Mr. Vimal Tank, Company Secretary of the Company to do the needful.

IX. Appointed Dinesh Deora & Co, Practicing Company Secretary as Scrutinizers for the Postal Ballot Process.

The Board meeting was commenced at 04.00 p.m. and concluded at 06.35 p.m.

Kindly take the above information on records.

Thanking You,
Yours faithfully,

For Poddar Housing and Development Limited

Rohitashwa Poddar
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Rohitashwa Poddar

Managing Director

Poddar Housing and Development Limited
Statement of Un- Audited Standalone Financial Results for the Quarter and Half Year ended September 30, 2022
CIN:L51909MH1982PLC143066

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

No.	Particulars	Quarter Ended			Half Year Ended		Year Ended	
		30.09.2022 (Un-audited)	30.06.2022 (Un-audited)	30.09.2021 (Un-audited)	30.09.2022 (Un-audited)	30.09.2021 (Un-audited)	31-03-2022 (Audited)	31-03-2021 (Audited)
1	Income from operations							
	i. Revenue from Operations	620.69	820.47	859.39	1,441.16	2,647.55	6,301.51	5,476.17
	ii. Other Income	58.70	2.24	5.26	60.94	21.88	48.69	284.04
	Total income from operations (net)	679.39	822.71	864.65	1,502.10	2,669.43	6,350.20	5,760.21
2	Expenses							
	i. Cost of Construction	2,936.18	2,688.37	2,866.45	5,624.55	5,416.55	11,162.50	8,779.47
	ii. Changes in Inventories of WIP and Finished goods	(1,726.72)	(1,906.04)	(2,085.15)	(3,632.76)	(3,000.35)	(5,973.99)	(5,354.29)
	iii.Employee Benefit Expenses	132.71	136.25	87.57	268.96	206.76	344.99	448.08
	iv.Depreciation and Amortisation Expenses	4.40	3.44	7.43	7.84	17.29	29.49	46.94
	v. Finance Costs	775.71	512.32	244.71	1,288.03	643.02	1,507.61	581.07
	vi.Other Expenses	106.10	237.50	299.37	343.60	660.22	1,538.28	815.02
	Total expenses	2,228.38	1,671.84	1,420.38	3,900.22	3,943.49	8,608.88	5,316.29
3	**Profit / (Loss) before tax**	(1,548.99)	(849.13)	(555.73)	(2,398.12)	(1,274.06)	(2,258.68)	443.92
4	**Tax expense:**							
	i. Current Tax Exepense/ (Benefit)	-	-	-	-	-	(51.00)	85.65
	ii. Deferred Tax Exepense/ (Benefit)	(385.43)	(218.18)	(139.21)	(603.61)	(320.68)	(481.65)	76.24
	Total Tax Expense/ (Benefit)	(385.43)	(218.18)	(139.21)	(603.61)	(320.68)	(532.65)	161.89
5	**Net Profit/ (Loss) after tax**	(1,163.56)	(630.95)	(416.52)	(1,794.51)	(953.38)	(1,726.03)	282.03
6	**Other comprehensive income (OCI)**							
	Items not to be reclassified subsequently to profit or loss:							
	- Gain/(Loss) on fair valuation of defined benefit plans as per actuarial valuation	-	-	-	-	-	(8.53)	19.94
	- Gain on fair valuation of equity instruments	1.10	(1.10)	21.21	-	13.82	8.50	15.70
	- Gain/(Loss) on fair valuation of Subsdiary	(1,450.00)	-	-	(1,450.00)	-	-	
	- Gain/(Loss) on fair valuation of LLP	(721.94)	-	-	(721.94)	-	-	
	- Deferred tax expense/(income) relating to these items	0.28	(0.28)	5.34	-	5.34	0.01	(8.97)
	Other comprehensive income for the year (net of tax)	(2,171.12)	(0.82)	15.87	(2,171.94)	8.48	(0.04)	26.67
7	**Total comprehensive income for the year (net of tax)**	(3,334.68)	(631.77)	(400.65)	(3,966.45)	(944.90)	(1,726.07)	308.70
8	Paid-up Equity Share Capital (Face Value INR 10/- each)	631.54	631.54	631.54	631.54	631.54	631.54	631.54
9	Earnings per share (in INR)							
	i. Basic	(18.42)	(9.99)	(6.60)	(28.41)	(15.10)	(27.33)	4.47
	ii. Diluted	(18.42)	(9.99)	(6.60)	(28.41)	(15.10)	(27.33)	4.47

Notes :

1 The standalone financial results for the quarter and half year ended September 30, 2022 have been reviwed by the Audit Committee and approved by the Board of Directors at its meeting held on November 12, 2022. The Statutory Auditors have expressed a 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 Acconting Standrads) Rule, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

2 The Company operates only in 'construction, development and sale of real estate' segment and operates only in India accordingly segment related information is same as reflected in the financial results.

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

4 During the previous year w.e.f. April 01,2021 the following jointly controlled entities have became subsidiaries of the Company
a. Nav Nirman Agro
b. Shiv Shakti Developers

5 As on today the outstanding statutory liabilities towards Tax Deducted at Source (TDS) for the period up to of September'2022 is Rs. 154.35 Lakh.

6 The Company has provided Rs. 14.50 Cr. As dimunition in the value of loans and advances to Poddar Habitat Private Limited, a wholly owned subsidiary of the Company, based on its current financials and business losses and as the subisidiary has no ongoing projects to recover the same.

7 The Company has in it's standalone financial statements provided Rs. 9.59 Cr. As dimunition in the value of investment in Poddar Anantah Nirvana LLP, a Jointly Controlled Entity of the Company, based on the valuation obtained from independent valuer to determine the value of the Company's investment in Joint Venture. However, the combine effect after incorpoting JCE results stands at a reduced provision of Rs. 7.22 Cr. in the as reflected in above results.

8 The Board of Directors, on recommendation of the Audit Committee has proposed to transfer/sale of identified business undertakings 1 & business undertaking 2 which is subject to approval of shareholders.

For **Poddar Housing and Development Limited**

Rohitashwa Poddar

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Rohitashwa Poddar
Managing Director

Date: November 12, 2022
Place: Mumbai

Poddar Housing and Development Limited
Statement of Un- Audited Consolidated Financial Results for the Quarter and Half Year ended September 30, 2022
CIN:L51909MH1982PLC143066

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

No.	Particulars	Quarter Ended			Half Year Ended		Year Ended	
		30.09.2022 (Un-audited)	30.06.2022 (Un-audited)	30.09.2021 (Un-audited)	30.09.2022 (Un-audited)	30.09.2021 (Un-audited)	31-03-2022 (Audited)	31-03-2021 (Audited)
1	Income from operations							
	i. Revenue from Operations	780.56	822.01	1,788.16	1,602.57	2,647.55	6,349.54	5,486.25
	ii. Other Income	97.51	39.27	16.62	136.78	21.88	204.26	431.01
	Total income from operations (net)	878.07	861.28	1,804.78	1,739.35	2,669.43	6,553.80	5,917.26
2	Expenses							
	i. Cost of Construction	2,936.41	2,688.42	2,550.10	5,624.83	5,416.55	11,162.71	8,985.90
	ii. Changes in Inventories of WIP and Finished goods	(1,583.42)	(1,906.09)	(915.20)	(3,489.51)	(3,000.35)	(5,935.45)	(5,354.29)
	iii.Employee Benefit Expenses	133.99	137.54	119.19	271.53	206.76	388.68	526.17
	iv.Depreciation and Amortisation Expenses	4.66	3.70	9.86	8.36	17.29	30.51	48.09
	v. Finance Costs	802.03	555.56	398.31	1,357.59	643.02	1,776.25	894.71
	vi.Other Expenses	116.20	250.68	360.85	366.88	660.22	1,601.85	850.73
	Total expenses	2,409.87	1,729.81	2,523.11	4,139.68	3,943.49	9,024.55	5,951.31
3	**Profit / (Loss) before tax**	(1,531.80)	(868.53)	(718.33)	(2,400.33)	(1,274.06)	(2,470.75)	(34.05)
4	**Tax expense:**							
	i. Current Tax Exepense/ (Benefit)	-	-	-	-		(50.75)	85.65
	ii. Deferred Tax Exepense/ (Benefit)	(385.98)	(218.18)	(181.47)	(604.16)	(320.68)	481.65	76.24
	Total Tax Expense/ (Benefit)	(385.98)	(218.18)	(181.47)	(604.16)	(320.68)	430.90	161.89
5	**Net Profit/ (Loss) after tax**	(1,145.82)	(650.35)	(536.86)	(1,796.17)	(953.38)	(2,901.65)	(195.94)
6	**Other comprehensive income (OCI)**							
	Items not to be reclassified subsequently to profit or loss:							
	- Gain/(Loss) on fair valuation of defined benefit plans as per actuarial valuation	-	-	-	-	-	(8.53)	21.54
	- Gain on fair valuation of equity instruments	-	(1.10)	(7.39)	-	13.82	8.50	15.70
	- Gain/(Loss) on fair valuation of LLP	(721.94)	-	-	(721.94)	-	-	
	- Deferred tax expense/(income) relating to these items	-	(0.28)	-	-	5.34	0.01	8.97
	Other comprehensive income for the year (net of tax)	(721.94)	(0.82)	(7.39)	(721.94)	8.48	(0.04)	28.27
7	**Total comprehensive income for the year (net of tax)**	(1,867.76)	(651.17)	(544.25)	(2,518.11)	(944.90)	(2,901.69)	(167.67)
8	Paid-up Equity Share Capital (Face Value INR 10/- each)	631.54	631.54	631.54	631.54	631.54	631.54	631.54
9	Earnings per share (in INR)							
	i. Basic	(18.14)	(10.30)	(8.50)	(28.44)	(15.10)	(45.95)	(3.10)
	ii. Diluted	(18.14)	(10.30)	(8.50)	(28.44)	(15.10)	(45.95)	(3.10)

Notes :

1 The consolidated financial results for the quarter ended September 30, 2022 have been reviwed by the Audit Committee and approved by the Board of Directors at its meeting held on November 12, 2022. The Statutory Auditors have expressed a unmodified audit opinion. The consolidated 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 Acconting Standrads) Rule, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

2 The Group operates only in 'construction, development and sale of real estate' segment and operates only in India accordingly segment related information is as reflected in the financial results.

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

4 During the previous year w.e.f. April 01,2021 the following jointly controlled entities have became subsidiaries of the Company
a. Nav Nirman Agro
b. Shiv Shakti Developers

5 As on today the outstanding statutory liabilities towards Tax Deducted at Source (TDS) for the period up to of September'2022 is Rs. 172.78 Lakh.

6 The Company has provided Rs. 14.50 Cr. As dimunition in the value of loans and advances in Poddar Habitat Private Limited, a wholly owned subsidiary of the Company, based on its current financials and business losses and as the subisidiary has no ongoing projects to recover the same. However, the impact of the same in consolidated results is nil due to elimination of inter company balances.

7 The Company has in it's standalone financial statements provided Rs. 9.59 Cr. As dimunition in the value of investment in Poddar Anantah Nirvana LLP, a Jointly Controlled Entity of the Company, based on the valuation obtained from independent valuer to determine the value of the Company's investment in Joint Venture. However, the combine effect after incorpoting JCE results and inter company eliminations stands at a reduced provision of Rs. 7.22 Cr. in the as reflected in above results.

8 The Board of Directors, on recommendation of the Audit Committee has proposed to transfer/sale of identified business undertakings 1 & business undertaking 2 which is subject to approval of shareholders.

For **Poddar Housing and Development Limited**

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Rohitashwa Poddar
Managing Director

Date: November 12, 2022
Place: Mumbai

Poddar Housing and Development Limited
Statement of Un- Audited Financial Results for the Quarter and Half Year ended September 30, 2022
Statement of Assets and Liabilities as at September, 30, 2022
CIN:L51909MH1982PLC143066

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

Sr.	Particulars	Standalone		Consolidated	
		As at September 30, 2022	As at March 31, 2022	As at September 30, 2022	As at March 31, 2022
		(Un-audited)	(Audited)	(Un-audited)	(Audited)
A	**ASSETS**				
	Non-current assets				
	Property, plant and equipment	230.30	254.90	235.23	260.34
	Investment properties	38.40	38.40	38.40	38.40
	Intangible assets	21.22	39.94	21.22	39.95
	Financial assets				
	Investments	193.00	213.76	145.76	166.52
	Loans	1,936.35	3,386.39	-	-
	Other financial assets	12,416.87	11,447.54	15,699.31	14,730.03
	Deferred tax assets (net)	1,853.12	1,249.51	1,858.90	1,255.29
	Total non-current assets	**16,689.26**	**16,630.44**	**17,998.82**	**16,490.53**
	Current assets				
	Inventories	50,692.30	48,224.81	50,783.87	48,459.63
	Financial assets				
	Trade receivables	1,279.95	1,437.54	1,308.46	1,466.08
	Cash and cash equivalents	308.89	718.58	312.56	722.23
	Other bank balances	299.41	253.29	299.41	253.29
	Other financial assets	1,185.54	1,742.69	1,392.83	1,875.41
	Other current assets	2,673.17	2,373.05	2,820.45	2,529.92
	Total current assets	**56,439.26**	**54,749.96**	**56,917.58**	**55,306.56**
	TOTAL ASSETS	**73,128.52**	**71,380.40**	**74,916.40**	**71,797.09**
B	**EQUITY AND LIABILITIES**				
	Equity				
	Equity share capital	631.54	631.54	631.53	631.54
	Other equity				
	Reserves and surplus	13,975.86	17,942.30	13,948.80	16,466.90
	Total equity	**14,607.40**	**18,573.84**	**14,580.33**	**17,098.44**
	LIABILITIES				
	Non-current liabilities				
	Financial liabilities				
	Borrowings	37,681.80	33,498.90	37,927.98	33,745.72
	Other financial liabilities	703.25	596.00	903.25	796.00
	Employee benefit obligations	118.83	118.83	136.67	136.67
	Total non-current liabilities	**38,503.88**	**34,213.73**	**38,967.90**	**34,678.39**
	Current liabilities				
	Financial liabilities				
	Borrowings	8,319.96	8,640.22	9,568.96	9,819.66
	Trade payables	2,118.56	2,417.31	2,170.02	2,469.57
	Other financial liabilities	7.68	7.68	7.68	7.68
	Employee benefit obligations	347.11	294.36	351.42	301.58
	Other current liabilities	9,223.93	7,233.26	9,270.09	7,421.77
	Total current liabilities	**20,017.24**	**18,592.83**	**21,368.17**	**20,020.26**
	TOTAL LIABILITIES	**58,521.12**	**52,806.56**	**60,336.07**	**54,698.65**
	TOTAL EQUITY AND LIABILITIES	**73,128.52**	**71,380.40**	**74,916.40**	**71,797.09**

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PODDAR HOUSING AND DEVELOPMENT LIMITED
Un- Audited Financial Results for the Quarter and Half Year ended September 30, 2022
Financial Statement as at September 30, 2022

Standalone Statement of Cash Flow

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

Particulars	September 30, 2022		March 31, 2022	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net profit /(loss) for the period before tax		(2,398.12)		(2,258.68)
Adjustments for:				
Depreciation and amortisation of property, plant and equipment and intangible assets (Gross)	45.85		115.13	
Balance written off/ provided for/ written back	6.44		3.93	
Rent income	(3.00)		(6.00)	
Dividend income	-		(1.00)	
Allowance for doubtful debts- trade receivable	-		13.47	
	-		(2.37)	
(Profit) Loss on sale/ disposal of property, plant and equipment and intangible assets				
Profit on sale of investments	(3.40)		-	
Interest income	(15.78)		(0.57)	
Finance costs (Gross)	3,484.03	3,514.14	5,586.17	5,708.76
		1,116.02		3,450.08
Changes in operating assets and liabilities				
Increase / (decrease) in trade payable	(305.19)		239.46	
Increase / (decrease) in other liabilities	2,097.92		3,656.07	
Increase / (decrease) in employees benefits obligation	52.75		118.99	
(Increase) / decrease in other (incl other financial) assets	(915.23)		(3,358.38)	
(Increase) / decrease in trade receivables	157.59		(735.43)	
(Increase) / decrease in inventories	(2,853.69)	(1,765.85)	(5,885.79)	(5,965.08)
Cash generated from/ (used in) operations		(649.83)		(2,515.00)
Income tax paid/ (refund) [net]		(133.31)		30.81
Net cash flow from/ (used in) operating activities (A)		(783.14)		(2,484.19)
B. CASH FLOW FROM INVESTING ACTIVITIES				
(Acquisition) / sale of property, plant and equipment and intangible assets [net]	(2.53)		(8.86)	
(Acquisition) / sale of investments [net]	24.15		(2.00)	
Loans (given)/ received back [net]	0.04		(2,850.22)	
Rent received	3.00		6.00	
Interest received	16.30		23.18	
Dividend received	-	40.96	1.00	(2,830.90)
Net cash flow from / (used in) investing activities (B)		40.96		(2,830.90)
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from / (repayment) of borrowings [net]	6,335.72		8,026.96	
(Increase)/ decrease in margin money and dividend bank accounts	(46.12)		134.56	
Finance costs paid	(5,957.11)	332.49	(3,101.43)	5,060.09
Net Cash flow from / (used in) financing activities (C)		332.49		5,060.09
Net increase / (decrease) in cash and cash equivalents (A+B+C)		(409.69)		(255.00)
Add: Cash and cash equivalent at the beginning of the year		718.58		1,023.80
Less: Adjustment for conversion of partnership firms from JCE to Subsidiary				(50.22)
Cash and cash equivalent at the end of the year		**308.89**		**718.58**
Cash on hand		1.23		1.49
Balance with bank in fixed deposit accounts		119.75		-
Balance with bank in current accounts		187.91		717.09
Cash and cash equivalent as per Balance Sheet		**308.89**		**718.58**

The accompanying notes are an integral part of the standalone financial statements
This is the Statement of Cash Flow referred to in our audit report of even date.

Notes: The above Statement of Cash Flow has been prepared under the 'Indirect Method' as set out in the Ind AS-7 on the cash flow statement

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PODDAR HOUSING AND DEVELOPMENT LIMITED
Un- Audited Financial Results for the Quarter and Half Year ended September 30, 2022
Financial Statement as at September 30, 2022

Consolidated Statement of Cash Flow

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

Particulars	September 30, 2022		March 31, 2022	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net profit /(loss) for the period before tax		(2,400.33)		(2,470.75)
Adjustments for:				
Depreciation and amortisation of property, plant and equipment and intangible assets (Gross)	46.37		116.15	
Balance written off/ provided for/ written back	6.45		(9.25)	
Rent income	(3.00)		(6.00)	
Dividend income	-		(1.00)	
Allowance for doubtful debts- trade/other receivable	-		38.26	
Tax impact on remesurement	-		(2.37)	
(Profit)/Loss on sale/ disposal of property, plant and equipment and intangible assets				
Profit on sale of investments	(3.40)		-	
Share of loss in partnership firms and LLC	-		-	
Interest income	(90.97)		(141.36)	
Finance costs (Gross)	3,553.59	3,509.04	5,854.81	5,849.24
		1,108.71		3,378.49
Changes in operating assets and liabilities				
Increase / (decrease) in trade payable	(305.50)		236.04	
Increase / (decrease) in other liabilities	1,955.57		3,739.77	
Increase / (decrease) in employees benefits	49.84		103.98	
(Increase) / decrease in other (incl other financial) assets	(905.74)		(5,075.58)	
(Increase) / decrease in trade receivables	157.62		(737.27)	
(Increase) / decrease in inventories	(2,710.44)	(1,758.65)	(5,931.87)	(7,664.93)
Cash generated from/ (used in) operations		(649.94)		(4,286.44)
Income tax paid/ (refund) [net]		(133.31)		44.98
Net cash flow from/ (used in) operating activities (A)		(783.25)		(4,241.46)
B. CASH FLOW FROM INVESTING ACTIVITIES				
(Acquisition) / sale of property, plant and equipment and intangible assets [net]	(2.54)		(8.84)	
(Acquisition) / sale of investments [net]	24.00		-	
Loans (given)/ received back [net]	-		31.36	
Rent received	3.00		6.00	
Interest received	17.28		349.25	
Dividend received	-	41.74	1.00	378.77
Net cash flow from / (used in) investing activities (B)		41.74		378.77
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from / (repayment) of borrowings [net]	6,335.07		6,682.84	
(Increase)/ decrease in margin money and dividend bank accounts	(46.12)		136.52	
Finance costs paid	(5,957.11)	331.84	(3,271.63)	3,547.73
Net Cash flow from / (used in) financing activities (C)		331.84		3,547.73
Net increase / (decrease) in cash and cash equivalents (A+B+C)		(409.67)		(314.96)
Add: Cash and cash equivalent at the beginning of the year		722.23		1,037.19
Cash and cash equivalent at the end of the year		**312.56**		**722.23**
Cash on hand		1.58		1.84
Balance with bank in current accounts		191.23		720.39
Fixed Deposit with bank (maturity is less than twelve months)		119.75		-
Other bank Balances				
Cash and cash equivalent as per Balance Sheet		**312.56**		**722.23**

The accompanying notes are an integral part of the standalone financial statements
This is the Statement of Cash Flow referred to in our audit report of even date.

Rohitashwa Poddar
Digitally signed by Rohitashwa Poddar
Date: 2022.11.12 18:41:24 +05'30'

Bansal Bansal & Co.
Chartered Accountants

Limited Review Report on Unaudited quarterly and Year to Date standalone financial results of Poddar Housing and Development Limited under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

TO THE BOARD OF DIRECTORS OF
PODDAR HOUSING AND DEVELOPMENT LTD

1. We have reviewed the accompanying statement of unaudited standalone Ind AS financial results of **PODDAR HOUSING AND DEVELOPMENT LTD.** ("the Company") for the quarter ended **30 September 2022** and year-to-date results for the period from **01 April 2022 to 30 September 2022** together with notes thereon ('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 ('the Regulation'), as amended.

2. This Statement, which is the responsibility of the Company's Management and approved by the 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") as prescribed under Section 133 of the Companies Act, 2013 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 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. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.

   This Statement includes the results of the following entities (Jointly Controlled Entity):
   1. Chaitanya Anant Nirvan LLP (Formerly - Poddar Anantah Nirvana LLP)

4. Based on our review conducted and procedures performed as stated in paragraph 3, nothing has come to our attention that causes us to believe that the accompanying unaudited standalone financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognised accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations,

BANSAL BANSAL & CO. MUMBAI CHARTERED ACCOUNTANTS

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2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. We would like to draw your attention to Note 5 to the standalone Ind AS Financial Results, which states the unpaid TDS liability as on date of board meeting.

   Our opinion is not modified in respect of above matter.

6. We did not review the financial information of the jointly controlled entity included in the standalone financial statement, whose financial information reflect **Total Assets of Rs. 1,583.17 lacs as at 30th September, 2022, Net Assets of Rs. 1,196.98 lacs as 30th September, 2022; Total Revenue of Rs. Nil and Rs. Nil, Total Net Profit after tax of Rs. Nil and Rs. Nil for the quarter and year ended 30th September, 2022**, respectively, as considered in this Statement.

7. These interim financial information / financial results of the jointly controlled entity have not been reviewed by other auditors and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of jointly controlled entities, is based solely on the certified interim financial provided by the management and the procedures performed by us as stated in paragraph 3 above.

   Our conclusion on the Statement is not modified in respect of our reliance on the interim financial information certified by the Management.

For Bansal Bansal & Co.
Chartered Accountants
FRN: 100986W

BANSAL BANSAL & CO. MUMBAI

Pratik Kothari
Partner
Membership No.: 148445
UDIN: 22148445BCYDBF4628

Place: Mumbai
Dated: 12th November, 2022

Bansal Bansal & Co.
Chartered Accountants

Limited Review Report on Unaudited quarterly and Year to Date Consolidated Financial Results of Poddar Housing and Development Limited under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

TO THE BOARD OF DIRECTORS OF
PODDAR HOUSING AND DEVELOPMENT LTD

1. We have reviewed the accompanying unaudited consolidated Ind AS financial statements of **PODDAR HOUSING AND DEVELOPMENT LTD.** ("the Parent Company") and its subsidiaries (the Parent Company and its subsidiaries together referred to as "the Group") for the quarter ended **30 September 2022** and year-to-date results for the period from **01 April 2022 to 30 September 2022** together with notes thereon ('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, as amended.

2. This Statement, which is the responsibility of the Parent company's Management and approved by the Parent 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") as prescribed under Section 133 of the Companies Act, 2013 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel 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 specified under Section 143(10) of the Companies Act, 2013 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.

   We also performed procedures in accordance with the Circular No. CIR/CFD/ CMD1/44/ 2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

   The Statement includes the results of the following entities:

Sr. No.	Name of the Entity	Relationship
1	Poddar Housing And Development Limited	Parent Company
2	Poddar Habitat Private Limited	Subsidiary Company
3	Poddar Buildcon Private Limited	Subsidiary Company
4	Poddar Buildtech Private Limited	Subsidiary Company
5	Shiv Shakti Developers	Subsidiary
6	Nav Nirman Agro	Subsidiary
7	Chaitanya Anant Nirvan LLP	Jointly Controlled Entity

4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down

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in the applicable Indian Accounting Standard ("Ind AS") as specified under section 133 of the Companies Act, 2013, 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 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.

5. We would like to draw your attention to Note 5 to the standalone Ind AS Financial Results, which states the unpaid TDS liability as on date of board meeting.

   Our opinion is not modified in respect of above matter.

6. We did not review the interim financial information of 5 subsidiaries and 1 joint controlled entity included in the consolidated unaudited financial results, whose interim financial information reflect **Total Assets of Rs. 10,838.64 lacs as at 30th September, 2022, Net Assets of Rs. 5,250.62 lacs as 30th September, 2022; Total Revenues of Rs. 198.68 lacs and Rs. 237.25 lacs, Total Net Profit after tax of Rs. 17.21 lacs and Rs. (2.20) lacs for the quarter and half year ended 30th September, 2022**, respectively, as considered in this Statement.

7. The interim financial information/financial results of Poddar Habitat Private Limited **(Subsidiary)**, Poddar Buildcon Private Limited **(Subsidiary Company),** Poddar Buildtech Private Limited **(Subsidiary Company),** Shiv Shakti Developers **(Subsidiary)** and Nav Nirman Agro **(Subsidiary)** and Chaitanya Anant Nirvan LLP **(Joint Controlled Entity)** have not been reviewed by other auditor and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiaries and jointly controlled entity, is based solely on the certified interim financials provided by the management and the procedures performed by us as stated in paragraph 3 above.

   Our conclusion on the Statement is not modified in respect of our reliance on the interim financial information certified by the Management.

For Bansal Bansal & Co.
Chartered Accountants
FRN: 100986W

Pratik Kothari
Partner
Membership No.: 148445
UDIN: 22148445BCYCUE8687

Place: MUMBAI
Dated: 12th November, 2022