

**K.N. GUTGUTIA & CO.**

**CHARTERED ACCOUNTANTS**

**NEW DELHI : KOLKATA**

11-K, GOPALA TOWER, 25, RAJENDRA PLACE,  
NEW DELHI-110008

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**Limited review report on unaudited quarterly financial results and year-to-date results under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.**

**TO BOARD OF DIRECTORS OF  
UDDHAV PROPERTIES LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Uddhav Properties Limited ("the company")** for the quarter ended 30<sup>th</sup> September, 2020 and year to date results for the period from 1<sup>st</sup> April, 2020 to 30<sup>th</sup> September, 2020 ("the Statement").
2. The 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 Indian Accounting Standard 34, "*Interim Financial Reporting*" ("Ind As 34") prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report 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 Auditors 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 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.
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 applicable accounting standards 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) Regulation, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**FOR K.N. GUTGUTIA & CO.  
CHARTERED ACCOUNTANTS  
FRN 304153E**

  
**(B.R. GOYAL)**

**PARTNER**

**M.NO. 12172**

**UDIN : 20012172AAABUC4549**

**DATED: 11<sup>th</sup> NOVEMBER, 2020**

**PLACE : NEW DELHI**



# UDDHAV PROPERTIES LIMITED

Corporate Identity Number: L70101DL1982PLC014024

Regd. Office: 19, Community Centre, First Floor, East of Kailash, New Delhi-110065

Tel: 011-41326013, Email: uddhavproperties@gmail.com, Website: www.uddhavpropertiesltd.com

## Statement of Unaudited Financial Results for the Quarter and Half year ended September 30, 2020

(Rs. in lakhs)

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
<b>1 Income :</b>						
(a) Revenue from operations	-					
(b) Other Income	2.25	2.33	2.39	4.58	4.72	11.85
<b>Total Income (1+2)</b>	<b>2.25</b>	<b>2.33</b>	<b>2.39</b>	<b>4.58</b>	<b>4.72</b>	<b>11.85</b>
<b>2 Expenditure:</b>						
a. Cost of Raw Materials consumed	-	-	-		-	-
b. Purchases of stock-in-trade	-	-	-		-	-
c. Change in inventories of finished goods work-in-progress	-	-	-		-	-
d. Excise duty and Service Tax	-	-	-		-	-
e. Employee Benefit expenses	0.30	0.27	0.30	0.57	0.60	1.20
f. Finance costs	-	-	-		-	-
g. Depreciation & Amortisation expenses	-	-	-		-	-
h. Other Expenses :	0.61	0.44	0.70	1.05	1.42	3.85
<b>Total Expenses</b>	<b>0.91</b>	<b>0.71</b>	<b>1.00</b>	<b>1.62</b>	<b>2.02</b>	<b>5.05</b>
Profit / (Loss) before Interest, Depreciation and Tax (EBITDA)	1.34	1.62	1.39	2.96	2.70	6.80
<b>3 Profit / (Loss) before exceptional items and Tac (1-2)</b>	<b>1.34</b>	<b>1.62</b>	<b>1.39</b>	<b>2.96</b>	<b>2.70</b>	<b>6.80</b>
4 Exceptional items	-	-	-			
<b>5 Profit / (Loss) before tax (3-4)</b>	<b>1.34</b>	<b>1.62</b>	<b>1.39</b>	<b>2.96</b>	<b>2.70</b>	<b>6.80</b>
6 Tax Expenses :						
Current Tax	-	-	-			1.55
Deferred tax charges/(credit)	-	-	-			-
<b>7 Net Profit / (Loss) after Tax for the period (5-6)</b>	<b>1.34</b>	<b>1.62</b>	<b>1.39</b>	<b>2.96</b>	<b>2.70</b>	<b>5.25</b>
8 Other Comprehensive Income / (Loss) for the period :						
i. Items that will not be reclassified to profit or loss	-	-	-			-
ii. Income tax relating to items that will not be reclassified to profit or loss	-	-	-			-
ii) a) Items that will reclassified to profit or loss	-	-	-			-
b) Income tax relating to items that will be reclassified to profit or loss	-	-	-			-
<b>9 Total Comprehensive Income (Loss) for the period (7+8)</b>	<b>1.34</b>	<b>1.62</b>	<b>1.39</b>	<b>2.96</b>	<b>2.70</b>	<b>5.25</b>
10 Paid-up Equity Share Capital (Face value of Rs. 10 each)	141.00	141.00	141.00	141.00	141.00	141.00
11 Other Equity	-	-	-			(23.85)
12 Earning per share (face value of Rs. 10/ each)						
(a) Basic (Rs.)	0.95	0.11	0.10	0.21	0.19	0.37
(b) Diluted (Rs.)	0.95	0.11	0.10	0.21	0.19	0.37

For Uddhav Properties Ltd.

*G. Prasad*

Director



	For the half year ended September 30, 2020 (Unaudited)		For the half year ended September 30, 2019 (Unaudited)	
<b>A. Cash flow from operating activities</b>				
Profit before tax		2.96		2.70
Adjustments for:				
Depreciation				
(Gain)/loss on disposal of property, plant and equipments				
Interest expenses				
Interest income	(4.58)		(4.72)	
Dividend income				
Provision for gratuity				
Increase in fair value of Investments				
		(4.58)		(4.72)
<b>Operating profit before working capital changes</b>		(1.62)		(2.02)
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Inventories				
Other current financial Assets			0.49	
Trade receivables				
Other current assets	(3.32)		(0.38)	
Loans (current & non current)	0.37		(21.18)	
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	(0.04)		0.01	
Other current financial liabilities	0.11		0.32	
Other current liabilities			(0.02)	
Current provisions			(0.30)	
Non-current provisions				
		(3.07)		(21.05)
<b>Cash generated from operations</b>		(4.69)		(23.07)
Income tax paid				
<b>Net cash flow (used) / from operating activities (A)</b>		(4.69)		(23.07)
<b>B. Cash flow from investing activities</b>				
Interest income	4.58		4.72	
<b>Net cash flow from / (used in) investing activities (B)</b>		4.58		4.72
<b>C. Cash flow from financing activities</b>				
Proceeds from Short-term borrowings				
Interest expenses				
Interest income				
<b>Net cash flow from / (used in) financing activities (C)</b>				
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>		(0.11)		(18.35)
Cash and cash equivalents at the beginning of the year		1.16		21.90
Cash and cash equivalents at the half year ended		1.05		3.54

Notes:-

- The above unaudited results were reviewed by the Audit Committee and thereafter approved by the Board of Directors at its meeting held on 11th November, 2020.
- The Statutory Auditors of the Company have carried out Limited Review Report of the above results for the quarter and half year ended 30th September, 2020.
- The above results have been prepared in accordance with the Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The above statement is prepared as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- There is no separate reportable segment applicable on the Company.

Place: New Delhi  
Date: 11th November, 2020

For & on behalf of the Board  
For Uddhav Properties Ltd.

*G. S. Poddar*

(G.S. Poddar)  
Director  
DIN: 00917730

Director

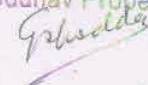


**UDDHAV PROPERTIES LIMITED**

Unaudited Statement of Assets and Liabilities as on September 30,2020

Particulars	Note No.	As at 30.09.2020	As at 31.03.2020
<b>ASSETS</b>			
<b>(1) Non-current Assets</b>			
(a) Property, Plant and Equipment	2	0.04	0.04
(b) Financial Assets			
- Investments	3	14.56	14.56
(c) Deferred Tax Assets (Net)			
(d) Other Non-current Assets			
<b>Total Non-Current Assets</b>		<b>14.60</b>	<b>14.60</b>
<b>(2) Current Assets</b>			
(a) Inventories			
(b) Financial Assets			
- Trade Receivables			
- Cash and Cash Equivalents	4	1.05	1.16
- Other Bank Balances	5	103.60	100.00
- Loans	6	21.19	21.57
- Other Financial Assets	7	-	0.47
(c) Current Tax Assets (Net)			
(d) Other current Assets	8	2.27	1.86
<b>Total Current Assets</b>		<b>128.11</b>	<b>125.06</b>
<b>TOTAL ASSETS</b>		<b>142.71</b>	<b>139.66</b>
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
(a) Equity Share Capital	9	141.00	141.00
(b) Other Equity	9A	-20.86	-23.85
<b>Total Equity</b>		<b>120.14</b>	<b>117.15</b>
<b>LIABILITIES</b>			
<b>(1) Non-current Liabilities</b>			
(a) Financial Liabilities			
- Borrowings	10	10.00	10.00
(b) Provisions			
Deferred Tax Liabilities		0.00	0.00
<b>Total Non-Current Liabilities</b>		<b>10.00</b>	<b>10.00</b>
<b>(2) Current Liabilities</b>			
(a) Financial Liabilities			
- Borrowings	10		
- Trade Payables	11		
Total outstanding dues of micro enterprises and small enterprises			
Total outstanding dues of creditors other than micro enterprises and small enterprises		10.88	10.92
- Other Financial Liabilities	12	0.15	0.04
(b) Other current Liabilities			
(c) Current Tax Liabilities (Net)	13	0.00	-
(d) Provisions	14	1.55	1.55
<b>Total Current Liabilities</b>		<b>12.58</b>	<b>12.51</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>142.71</b>	<b>139.66</b>

For Uddhav Properties Ltd.



Director

