



3P LAND HOLDINGS LIMITED

Registered Office

JWP:93

28th October, 2021

The Manager,
Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001.

Scrip Code: 516092

The Manager,
Listing Department,
National Stock Exchange of India Ltd.,
Exchange Plaza, 5th Floor,
Plot No. C/1, G Block,
Bandra Kurla Complex,
Bandra (E),
Mumbai - 400051.

Scrip Code: 3PLAND

Dear Sir,

This is to inform you that at the Board Meeting held today our Board of Directors have taken on record the Statement of Standalone and Consolidated Unaudited Financial Results of the Company for the quarter and half year ended on 30th September, 2021. A copy of the said Financial Results, together with the Limited Review Report, for the quarter and half year ended on 30th September, 2021, is attached for your information and records.

The meeting commenced at 10:30 a.m. and concluded at 11:30 a.m.

Kindly take the aforesaid on your records.

Thanking you,

Yours faithfully,
For 3P LAND HOLDINGS LTD.,

(J. W. Patil)
Company Secretary.
Encl: A/a.



Registered Office:

Thergaon, Chinchwad, Pune-411033 Tel: +91-20-30613333, Fax : +91-20-3061 3388
E-Mail : sk@pudumjee.com. CIN L74999MH1999PLC013394 GSTIN:-27AAACP0487B1ZQ

Corporate Office:

Jatia Chambers, 60, Dr. V.B.Gandhi Marg, Kalaghoda. Mumbai-400001 India.
Tel: +91-22-30213333, 22674485, 66339300, Fax: +91-22-22658316.
E-Mail: pudumjee@pudumjee.com Web Site : www.pudumjeeindustries.com.

Statement of Unaudited Financial Results for the Quarter and Half year ended September 30, 2021

(₹. In lakhs unless stated otherwise)

	Standalone results						Consolidated results					
	Quarter ended			Half Year ended			Quarter ended			Half Year ended		
	30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	30.09.2020 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)	31.03.2021 (Audited)	30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	30.09.2020 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)	31.03.2021 (Audited)
(i) Interest income	41.87	28.91	29.40	70.78	59.26	117.16	41.87	28.91	29.40	70.78	59.26	117.16
(ii) Dividend income	40.70	-	-	40.70	-	-	40.70	-	-	40.70	-	-
(iii) Rental income	8.37	8.36	5.37	16.73	10.73	23.45	8.37	8.36	5.37	16.73	10.73	23.45
(I) Total revenue from operations	90.94	37.27	34.77	128.21	69.99	140.61	90.94	37.27	34.77	128.21	69.99	140.61
(II) Other income	(0.03)	0.03	-	(0.03)	-	-	(0.03)	0.03	-	-	-	-
(III) Total income	90.91	37.30	34.77	128.21	69.99	140.61	90.91	37.30	34.77	128.21	69.99	140.61
Expenses												
(i) Finance costs	-	0.01	0.01	0.01	0.07	0.13	-	0.01	0.01	0.01	0.07	0.13
(ii) Employee benefits expenses	2.97	2.94	3.21	5.91	5.91	12.06	2.97	2.94	3.21	5.91	5.91	12.06
(iii) Depreciation and amortization	2.38	2.39	3.53	4.77	7.06	12.07	2.38	2.39	3.53	4.77	7.06	12.07
(iv) Other expenses	6.66	5.33	12.21	11.99	16.15	29.96	6.66	5.33	12.21	11.99	16.15	29.96
(IV) Total expenses	12.01	10.67	18.96	22.68	29.19	54.22	12.01	10.67	18.96	22.68	29.19	54.22
(V) Profit/(loss) before exceptional item, prior period item, share of profit/(loss) of associate and tax ((III)-(IV))	78.90	26.63	15.81	105.53	40.80	86.39	78.90	26.63	15.81	105.53	40.80	86.39
(VI) Share of profit/(loss) of associate accounted by using equity method	-	-	-	-	-	-	-	(11.44)	(20.21)	(11.44)	(38.20)	(77.47)
(VII) Exceptional item	-	-	-	-	-	-	-	-	-	-	-	-
(VIII) Profit/(loss) before tax (V-VI-VII-VIII)	78.90	26.63	15.81	105.53	40.80	86.39	78.90	15.19	(4.40)	94.09	2.60	8.92
(IX) Tax expense:												
(1) Current tax	20.00	6.85	2.91	26.85	6.81	2.82	20.00	6.85	2.91	26.85	6.81	2.82
(2) Deferred tax	(0.26)	(0.28)	-	(0.54)	-	123.29	(0.26)	(0.28)	-	(0.54)	-	123.29
(3) Current tax of previous year	-	-	-	-	-	(103.59)	-	-	-	-	-	(103.59)
(X) Profit/(loss) for the period (IX-X)	59.16	20.06	12.90	79.22	33.99	63.87	59.16	8.62	(7.31)	67.78	(4.21)	(13.60)
(XI) Other comprehensive income												
A (i) Items that will not be reclassified to profit or loss	495.20	1,865.46	(157.37)	2,360.66	470.78	1,746.08	495.20	1,865.46	(157.37)	2,360.66	470.78	1,746.08
- Tax on above items	(56.64)	(143.45)	-	(200.09)	-	-	(56.64)	(143.45)	-	(200.09)	-	-
B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-
(XII) Other comprehensive income (A-B)/(net of tax)	438.56	1,722.01	(157.37)	2,160.57	470.78	1,746.08	438.56	1,722.01	(157.37)	2,160.57	470.78	1,746.08
(XIII) Total comprehensive income for the period (XI-XII)	497.72	1,742.07	(144.47)	2,239.79	504.77	1,809.95	497.72	1,730.63	(164.68)	2,228.35	466.57	1,732.48
(XIV) Paid up equity capital (face value of ₹. 2/-per share)	360.00	360.00	360.00	360.00	360.00	360.00	360.00	360.00	360.00	360.00	360.00	360.00
(XIV) Earning per equity share (face value of ₹. 2/-each)												
(1) Basic (₹.)	0.33	0.11	0.07	0.44	0.19	0.35	0.33	0.05	(0.04)	0.38	(0.02)	(0.08)
(2) Diluted (₹.)	0.33	0.11	0.07	0.44	0.19	0.35	0.33	0.05	(0.04)	0.38	(0.02)	(0.08)



CONSOLIDATED SEGMENT REPORTING FOR THE HALF YEAR ENDED SEPTEMBER 30TH, 2021

The Board of Directors of the Company examines the Group's performance based on the nature of products and services and has identified below mentioned reportable segments of its business as follows:

- a) Leasing
b) Investments

The following table presents revenue, profit, assets and liabilities information regarding the Group's business segments:

(Rs. in lakhs)

Particulars	Quarter ended			Half year ended		Year ended
	30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	30.09.2020 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)	31.03.2021 (Audited)
Segment Revenue						
a) Leasing	8.37	8.36	5.37	16.73	10.73	23.45
b) Investments	73.68	28.91	29.40	102.59	57.13	115.03
c) Unallocated	8.86	0.03	-	8.89	2.13	2.13
Net sale/ Income from operation	90.91	37.30	34.77	128.21	69.99	140.61
Segment Results (Profit before interest, tax & depreciation) :						
a) Leasing	8.04	8.01	5.96	16.05	10.10	14.49
b) Investments	73.68	28.91	29.40	102.59	57.13	37.56
Total	81.72	36.92	35.36	118.64	67.23	52.05
Less: Depreciation (allocable to segment)						
a) Leasing	2.38	2.39	3.53	4.77	7.06	12.07
b) Investments	-	-	-	-	-	-
c) Unallocated	-	-	-	-	-	-
Total	2.38	2.39	3.53	4.77	7.06	12.07
Less: Finance Cost (for specific borrowing allocated)						
a) Leasing	-	-	-	-	-	-
b) Investments	-	-	-	-	-	-
c) Unallocated	-	0.01	0.01	0.01	0.07	0.13
Total	-	0.01	0.01	0.01	0.07	0.13
Add/(Less): Other unallocable income/(expenses), net	(0.44)	(19.33)	(36.22)	(19.77)	(57.50)	(30.93)
Profit before tax	78.90	15.19	(4.40)	94.09	2.60	8.92
Segment Assets						
a) Leasing	72.64	72.44	79.87	72.64	79.87	74.70
b) Investments	7,034.74	6,362.59	3,207.31	7,034.74	3,207.31	4,489.38
c) Unallocated	5.23	108.39	126.86	5.23	126.86	107.97
Total Assets	7,112.61	6,543.42	3,414.04	7,112.61	3,414.04	4,672.06
Segment Liabilities						
a) Leasing	0.20	0.20	0.21	0.20	0.21	0.20
b) Investments	-	-	-	-	-	-
c) Unallocated	221.78	150.30	17.46	221.78	17.46	9.60
Total Liabilities	221.98	150.50	17.67	221.98	17.67	9.80

(Rs.in lakhs)

Statement of Assets & Liabilities		Standalone		Consolidated	
		30.09.2021 (Unaudited)	31.03.2021 (Audited)	30.09.2021 (Unaudited)	31.03.2021 (Audited)
A	Assets:				
1	Financial Asset				
(a)	Cash and cash equivalents	12.16	16.85	12.16	16.85
(b)	Receivables	-	-	-	-
	(i) Trade receivable	-	-	-	-
	(ii) Other receivables	61.92	0.03	61.92	0.03
(c)	Loans	1,403.70	1,264.70	1,403.70	1,264.70
(d)	Investments	5,725.13	3,364.47	5,562.48	3,213.26
2	Non-Financial Assets				
(a)	Current tax assets (Net)	-	102.67	-	102.67
(b)	Deferred tax assets (Net)	-	-	-	-
(c)	Investment Property	40.56	43.31	40.56	43.31
(d)	Property, Plant and Equipment	28.71	30.76	28.71	30.76
(e)	Other Non Financial assets	3.08	0.49	3.08	0.49
	Total Assets	7,275.26	4,823.28	7,112.61	4,672.07
B	Liabilities and equity				
1	Financial Liabilities				
(a)	Trade Payables				
	(i) total outstanding dues of micro enterprises and small enterprises	-	-	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	0.36	0.20	0.36	0.20
(b)	Unsecured Borrowings	-	-	-	-
(c)	Other financial liabilities	1.86	3.31	1.86	3.31
2	Non Financial Liabilities				
(a)	Current tax liability (Net)	13.92	-	13.92	-
(b)	Deferred tax liabilities (net)	205.84	6.29	205.84	6.29
3	Equity				
(a)	Equity Share Capital	360.00	360.00	360.00	360.00
(b)	Other Equity	6,693.28	4,453.48	6,530.63	4,302.27
	Total Liabilities and Equity	7,275.26	4,823.28	7,112.61	4,672.07

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on October 28, 2021.
- The Limited Review under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 has been carried out by the Statutory Auditors.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as amended prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- Previous period figures have been regrouped/rearranged wherever considered necessary to conform to present period's presentation.

Place: Pune
Date: 28/10/2021



On behalf of the Board of Directors

G.N. Jajodia
Chairman



CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2021

	STANDALONE		CONSOLIDATED	
	30/09/2021	30/09/2020	30/09/2021	30/09/2020
A Cash Flow from Operating Activities				
Net Profit / (Loss) before Taxation	105.53	40.80	94.09	2.60
Adjustments for :				
Depreciation	4.77	7.06	4.77	7.06
Loss on Discard of Asset	0.04		0.04	
Interest & Financial charges	0.01	0.07	0.01	0.07
Dividend income	(40.70)	-	(40.70)	-
Interest income	(70.78)	(59.26)	(70.78)	(59.26)
Share of net Profit/(Loss) of associate	-	-	(11.44)	(38.20)
Operating profit before Working Capital Changes	(1.13)	(11.33)	(1.13)	(11.33)
(Increase)/Decrease in Other Financial Assets				
(Increase)/Decrease in Trade Receivables	(61.89)	-	(61.89)	-
(Increase)/Decrease in Other Non Financial Assets	(2.59)	(3.77)	(2.59)	(3.77)
Increase/(Decrease) in Other Current Liabilities		(0.32)		(0.32)
Increase/(Decrease) in Other Financial Liabilities	(1.45)	(0.67)	(1.45)	(0.67)
Increase/(Decrease) in Trade Payables	0.16	0.16	0.16	0.16
Cash Generated from / (used) in Operations	(66.90)	(15.93)	(66.90)	(15.93)
Income Tax paid (net of refunds)	89.74	31.24	89.74	31.24
Net cash from / (used) in Operating Activities	22.84	15.31	22.84	15.31
B Cash flow from Investing Activities				
Proceeds from Redemption of shares		0.02		0.02
Loans given to/ (repaid by) Related Parties (net)	(139.00)	(85.30)	(139.00)	(85.30)
Interest Received	70.78	65.29	70.78	65.29
Dividend Received	40.7	-	40.70	-
Net cash from / (used) in Investing Activities	(27.52)	(19.99)	(27.52)	(19.99)
C Cash flow from Financing Activities				
Repayment of loans	0	-	-	-
Payment of Interest	(0.01)	(0.07)	(0.01)	(0.07)
Net cash from / (used) in Financing Activities	(0.01)	(0.07)	(0.01)	(0.07)
Net change in Cash & Cash Equivalents (A+B+C)	(4.69)	(4.75)	(4.69)	(4.75)
Cash & Cash Equivalents (Opening Balance)	16.85	17.77	16.85	17.77
Cash & Cash Equivalents (Closing Balance)	12.16	13.02	12.16	13.02

Notes:
1. The above Cash Flow Statement has been prepared under the "Indirect Method" set out in Indian Accounting Standard (Ind AS) 7 on Statement of Cash Flows.





J M Agrawal & Co.

Chartered Accountants

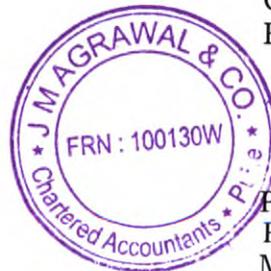
Review Report To,
The Board of Directors
3P Land Holdings Limited

We have reviewed the accompanying statement of unaudited financial results of 3P Land Holdings Limited (the "Company") for the quarter and half year ended September 30, 2021 which are included in the accompanying financial results, together with notes thereon (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended (the "Listing Regulations"), which has been initialled by us for identification purposes. This statement is responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.

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 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 applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies 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.

For J M Agrawal & Co.
Chartered Accountants
Firm Registration Number: 100130W



Agrawal

Punit Agrawal
Partner
Membership Number: 148757

Place: Pune
Date: October 28, 2021

UDIN: 21148757 AAAAB04654



A - 202, Leela Gardens, Opp. SBI,
Lane No 10, Kalyani Nagar, Pune - 411006



020 - 49307356



contact@jmagrawal.com



www.jmagrawal.com



J M Agrawal & Co.

Chartered Accountants

Review Report To,
The Board of Directors
3P Land Holdings Limited

We have reviewed the accompanying statement of unaudited consolidated financial results of 3P Land Holdings Limited (the "Company") and its associate, Biodegradable Products India Limited (*formerly Pudumjee Plant Laboratories Limited*) (the "Associate Company") for the quarter and half year ended September 30, 2021 which are included in the accompanying financial results, together with notes thereon (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended (the "Listing Regulations"), which has been initialled by us for identification purposes. This statement is responsibility of the Company's Management and has been approved by the Company's Board of Directors. Our responsibility is to issue a report on the Statement based on our review.

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 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

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 prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies 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.





J M Agrawal & Co.

Chartered Accountants

The Statement include the interim financial information of a firm M/s. Prime Mall Developers ("the Entity"), which is an associate of the Associate Company. The consolidated financial statements include the Company's share of total comprehensive income [comprising of profit/ (loss) and other comprehensive income/ (loss)] of Rs. (0.09) lakhs for the period ended September 30, 2021 in respect of the Entity. This financial information has been furnished to us by the Board of Directors, and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the Entity is based solely on such financial information. In our opinion and according to the information and explanations given to us by the Board of Directors, unaudited financial results are not material to the Company and its Associate Company.



For J M Agrawal & Co.
Chartered Accountants
Firm Registration Number: 100130W

Punit Agrawal
Partner
Membership Number: 148757

Place: Pune
Date: October 28, 2021

UDIN: 21148757AAAABP5350