



3P LAND HOLDINGS LIMITED

Registered Office

JWP:79

28th October, 2023

The Manager,
Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001.

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 – 400 051.
Scrip Code: 3PLAND

Dear Sir/Madam,

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 six months ended on 30th September, 2023. A copy of the said Financial Results together with the Limited Review Report, for the quarter and six months ended on 30th September, 2023, is attached for your information and records.

The meeting commenced at 11:30 a.m. and concluded at 12.15 p.m.

Kindly take the aforesaid on your records.

Thanking you,

Yours faithfully,
For 3P LAND HOLDINGS LTD.,

Jagadish Digitally signed
by Jagadish
Waman Waman Patil
Patil Date: 2023.10.28
12:16:34 +05'30'
(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 : admin@3pland.com; Web Site : www.3pland.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



3P LAND HOLDINGS LIMITED

CIN: L74999MH1999PLC013394
 Regd. Office : Thergaon, Pune 411 033.
 Tel:+91-20-40773333,Fax:91-20-40773388.
 E-mail:admin@3pland.com Website :www.3pland.com

Statement of Standalone and Consolidated unaudited Financial Results for the Quarter and Half Year ended September 30, 2023

(₹. in lakhs unless stated otherwise)

	Standalone results						Consolidated results					
	Quarter ended		Half Year Ended		Year ended	Quarter ended		Half Year Ended		Year ended		
	30.09.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	31.03.2023 (Audited)	30.09.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2022 (Unaudited)	31.03.2023 (Audited)	
(i) Interest income	42.20	38.36	80.56	72.90	149.93	42.20	38.36	80.56	38.27	72.90	149.93	
(ii) Dividend income	67.84	-	67.84	67.84	67.84	67.84	-	67.84	67.84	67.84	67.84	
(iii) Rental income	8.67	8.66	17.33	17.33	34.65	8.67	8.66	17.33	8.67	17.33	34.65	
(iv) Marketing services	12.50	-	12.50	-	-	12.50	-	-	-	-	-	
(I) Total revenue from operations	131.21	47.02	178.23	158.07	252.42	131.21	47.02	178.23	114.78	158.07	252.42	
(II) Other income	0.03	0.03	0.06	-	0.12	0.03	0.03	0.06	-	-	0.12	
(III) Total income	131.24	47.05	178.29	158.07	252.54	131.24	47.05	178.29	114.78	158.07	252.54	
Expenses												
(i) Employee benefits expenses	11.53	3.08	14.61	6.29	12.45	11.53	3.08	14.61	3.21	6.29	12.45	
(ii) Depreciation and amortization	2.38	2.39	4.77	4.77	9.54	2.38	2.39	4.77	2.38	4.77	9.54	
(iii) Other expenses	10.39	6.86	17.25	15.06	26.05	10.39	6.86	17.25	8.57	15.06	26.05	
(IV) Total expenses	24.30	12.33	36.63	26.12	48.04	24.30	12.33	36.63	14.16	26.12	48.04	
(V) Profit/(loss) before exceptional item, share of profit/(loss) of associate and tax (III-IV)	106.94	34.72	141.66	131.95	204.50	106.94	34.72	141.66	100.62	131.95	204.50	
(VI) Share of profit/(loss) of associate accounted by using equity method	-	-	-	-	-	-	-	-	-	-	-	
(VII) Profit/(loss) before tax (V+VI)	106.94	34.72	141.66	131.95	204.50	106.94	34.72	141.66	100.62	131.95	204.50	
(VIII) Tax expense:												
(1) Current tax	27.32	9.12	36.44	33.34	52.22	27.32	9.12	36.44	25.63	33.34	52.22	
(2) Deferred tax	(0.41)	(0.35)	(0.76)	(0.26)	(1.24)	(0.41)	(0.35)	(0.76)	0.05	(0.26)	(1.24)	
(IX) Profit/(loss) for the period (VII-VIII)	80.03	25.95	105.98	98.87	153.52	80.03	25.95	105.98	74.94	98.87	153.52	
(X) Other comprehensive income												
A (i) Items that will not be reclassified to profit or loss	1,524.93	507.41	2,032.34	61.05	(249.63)	1,524.93	507.41	2,032.34	468.06	61.05	(249.63)	
- Tax on above items	(174.45)	(58.05)	(232.50)	(6.98)	28.56	(174.45)	(58.05)	(232.50)	(53.54)	(6.98)	28.56	
B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	
Other comprehensive income (A+B) (net of tax)	1,350.48	449.36	1,799.84	54.07	(221.07)	1,350.48	449.36	1,799.84	414.52	54.07	(221.07)	
(XI) Total comprehensive income for the period (IX+X)	1,430.51	475.31	1,905.82	152.94	(67.55)	1,430.51	475.31	1,905.82	489.46	152.94	(67.55)	
(XII) 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	
(XIII) Earning per equity share (face value of ₹.2/- each)												
(1) Basic (₹.)	0.44	0.14	0.59	0.55	0.85	0.44	0.14	0.59	0.42	0.55	0.85	
(2) Diluted(₹)	0.44	0.14	0.59	0.55	0.85	0.44	0.14	0.59	0.42	0.55	0.85	



CONSOLIDATED SEGMENT REPORTING FOR THE HALF YEAR AND QUARTER ENDED SEPTEMBER 30, 2023

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
c) Marketing services

(₹. in lakhs unless stated otherwise)

Particulars	Quarter ended			Half Year Ended		Year ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Segment revenue						
a) Leasing	8.67	8.66	8.67	17.33	17.33	34.65
b) Investments	110.04	38.36	106.10	148.40	140.74	217.77
c) Marketing services	12.50	-	-	12.50	-	-
Total income	131.21	47.02	114.77	178.23	158.07	252.42
Segment results (Profit before interest, depreciation and tax)						
a) Leasing	6.21	5.94	8.34	12.15	16.67	33.34
b) Investments	110.04	38.36	106.11	148.40	140.74	217.77
c) Marketing services	12.50	-	-	12.50	-	-
Total	128.75	44.30	114.45	173.05	157.41	251.11
Less: Depreciation						
a) Leasing	2.38	2.39	2.38	4.77	4.77	9.54
b) Investments	-	-	-	-	-	-
c) Marketing services	-	-	-	-	-	-
Total	2.38	2.39	2.38	4.77	4.77	9.54
Add/(Less): Other unallocable income/(expenses), net	(19.43)	(7.19)	(11.45)	(26.62)	(20.69)	(37.07)
Profit/(loss) before tax	106.94	34.72	100.62	141.66	131.95	204.50
Segment assets						
a) Leasing	51.01	58.30	63.48	51.01	63.48	56.41
b) Investments	8,834.32	7,219.95	6,952.34	8,834.32	6,952.34	6,689.98
c) Marketing services	12.50	-	-	12.50	-	-
d) Unallocated	4.01	4.40	0.90	4.01	0.90	3.22
Total Assets	8,901.84	7,282.65	7,016.72	8,901.84	7,016.72	6,749.61
Segment liabilities						
a) Leasing	-	-	-	-	-	-
b) Investments	-	-	-	-	-	-
c) Marketing services	-	-	-	-	-	-
d) Unallocated	389.60	200.92	189.83	389.60	189.83	143.19
Total Liabilities	389.60	200.92	189.83	389.60	189.83	143.19

Statement of Assets & Liabilities		Standalone		Consolidated	
		As on	As on	As on	As on
		30.09.2023	31.03.2023	30.09.2023	31.03.2023
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
A	Assets:				
1	Financial Asset				
(a)	Cash and cash equivalents	6.21	10.22	6.21	10.22
(b)	Receivables				
	(i) Trade receivable	-	-	-	-
	(ii) Other receivables	12.59	0.03	12.59	0.03
(c)	Loans	1,782.74	1,667.12	1,782.74	1,667.12
(d)	Investments	7,209.36	5,177.02	7,046.71	5,014.37
2	Non-Financial Assets				
(a)	Current tax assets (Net)	-	2.31	-	2.31
(b)	Investment Property	29.56	32.31	29.56	32.31
(c)	Property, Plant and Equipment	20.63	22.65	20.63	22.65
(d)	Other Non Financial assets	3.40	0.60	3.40	0.60
	Total Assets	9,064.49	6,912.26	8,901.84	6,749.61
B	Liabilities and equity				
1	Financial Liabilities				
(a)	Trade Payables	-	-	-	-
(b)	Other financial liabilities	7.25	1.82	7.25	1.82
2	Non Financial Liabilities				
(a)	Employee benefit obligations	0.25	-	0.25	-
(b)	Deferred tax liabilities (net)	373.11	141.37	373.11	141.37
(c)	Current Tax Liability (net)	8.99	-	8.99	-
3	Equity				
(a)	Equity Share Capital	360.00	360.00	360.00	360.00
(b)	Other Equity	8,314.89	6,409.07	8,152.24	6,246.42
	Total Liabilities and Equity	9,064.49	6,912.26	8,901.84	6,749.61



CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2023

(₹. in lakhs unless stated otherwise)

	STANDALONE		CONSOLIDATED	
	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)
A Cash Flow from Operating Activities				
Net Profit / (Loss) before Taxation	141.66	131.95	141.66	131.95
Adjustments for :				
Depreciation	4.77	4.77	4.77	4.77
Share of net Profit/(Loss) of associate	-	-	-	-
Operating profit before Working Capital Changes	146.43	136.72	146.43	136.72
Change in financial assets / Other non financial Assets	(130.98)	(112.57)	(130.98)	(112.57)
Change in Financial liabilities / Other non financial liabilities	5.68	(1.25)	5.68	(1.25)
Cash Generated from / (used) in Operations	21.13	22.90	21.13	22.90
Income Tax paid (net of refunds)	(25.14)	(22.14)	(25.14)	(22.14)
Net cash from / (used) in Operating Activities	(4.01)	0.76	(4.01)	0.76
B Cash flow from Investing Activities				
Payment for Property, Plant & Equipmet	-	-	-	-
Net cash from / (used) in Investing Activities	-	-	-	-
C Cash flow from Financing Activities				
Payment of Dividend	-	-	-	-
Net cash from / (used) in Financing Activities	-	-	-	-
Net change in Cash & Cash Equivalents (A+B+C)	(4.01)	0.76	(4.01)	0.76
Cash & Cash Equivalents (Opening Balance)	10.22	8.78	10.22	8.78
Cash & Cash Equivalents (Closing Balance)	6.21	9.54	6.21	9.54

Notes:

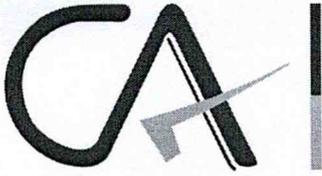
- 1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on October 28, 2023.
- 2) The Limited Review under Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulation, 2015 has been carried out by Statutory Auditor.
- 3) This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (as amended), prescribed under Section 133 of the Companies Act, 2013 (IndAS) and other recognised accounting practices and policies to the extent applicable.
- 4) Previous periods amounts have been regrouped wherever considered necessary to conform to current period's presentation.

On behalf of the Board of Directors


G.N. Jajodia
Chairman

Place: Mumbai
Date: 28th October, 2023





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, 2023 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 of unaudited financial results 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.

Place: Mumbai
Date: October 28, 2023



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

Punit Agrawal
Partner
Membership Number: 148757

UDIN: 23148757B4SDWR8927



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 (the "Associate Company") for the quarter and half year ended September 30, 2023 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 of unaudited financial results 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.

Place: Mumbai
Date: October 28, 2023



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

Agrawal..

Punit Agrawal
Partner
Membership Number: 148757

UDIN: 23148757 BQSDWS2313



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



020 - 49307356



contact@jmagrawal.com



www.jmagrawal.com