



3P LAND HOLDINGS LIMITED

Registered Office

JWP:41

29th October, 2020

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, 2020. A copy of the said Financial Results together with the Limited Review Report, for the quarter and half year ended on 30th September, 2020, is attached for your information and records.

The meeting commenced at 5.00 p.m. and concluded at 5.45 p.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.



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

(2. In lakhs unless stated otherwise)

	Standalone results					Consolidated results						
	30-09-2020 (Unaudited)	30-06-2020 (Unaudited)	30-09-2019 (Unaudited)	30-09-2020 (Unaudited)	30-09-2019 (Unaudited)	Year ended 31-03-2020 (Audited)	30-09-2020 (Unaudited)	30-06-2020 (Unaudited)	30-09-2019 (Unaudited)	30-09-2020 (Unaudited)	30-09-2019 (Unaudited)	Year ended 31-03-2020 (Audited)
(I) Interest Income	-	-	-	-	-	-	-	-	-	-	-	-
(II) Dividend Income	29.40	29.86	44.40	59.26	47.44	104.33	29.86	44.46	35.59	47.44	104.33	
(III) Rental Income	5.37	5.36	25.59	10.73	25.59	52.72	5.37	5.36	25.59	5.37	52.72	
(IV) Total revenue from operations	34.77	35.22	79.68	69.99	88.80	184.99	34.77	35.22	79.68	34.77	184.99	
(V) Other income	-	-	11.63	69.99	11.63	379.69	-	-	11.63	-	379.69	
(VI) Total Income	34.77	35.22	91.61	69.99	100.73	564.38	34.77	35.22	91.61	34.77	564.38	
(VII) Expenses	0.01	0.06	8.27	0.07	13.52	13.58	0.01	0.06	8.27	0.01	13.58	
(VIII) Finance costs	3.21	2.70	2.95	5.91	7.71	13.60	3.21	2.70	2.95	3.21	13.60	
(IX) Depreciation and amortization	3.83	3.53	3.53	7.06	7.06	14.12	3.83	3.53	3.53	3.83	14.12	
(X) Other expenses	12.21	3.94	9.18	16.15	19.44	36.45	12.21	3.94	9.18	12.21	36.45	
(XI) Total expenses	18.96	10.23	23.93	29.19	47.73	77.75	18.96	10.23	23.93	18.96	77.75	
(XII) Profit/(Loss) before exceptional item, prior period item, share of profit/(Loss) or associate and tax (III-IV)	15.81	24.99	67.68	40.80	53.00	486.63	15.81	24.99	67.68	15.81	486.63	
(XIII) Share of profit/(Loss) of associate accounted by using equity method	-	-	-	-	-	-	-	-	-	-	-	
(XIV) Exceptional item	-	-	-	-	-	-	-	-	-	-	-	
(XV) Profit/(Loss) before tax (V-VI-VII-VIII)	15.81	24.99	67.68	40.80	53.00	486.63	15.81	24.99	67.68	15.81	486.63	
(XVI) Tax expense:	-	-	-	-	-	-	-	-	-	-	-	
(XVII) Profit/(Loss) for the period (IX-XV)	2.91	3.90	6.81	6.81	117.00	117.00	2.91	3.90	6.81	2.91	117.00	
(XVIII) Other comprehensive income	13.90	21.09	67.68	33.99	39.50	448.03	13.90	21.09	67.68	13.90	448.03	
(XIX) Total comprehensive income for the period (XVI-XVIII)	157.37	628.15	822.15	470.78	43.16	1,187.37	157.37	628.15	822.15	157.37	1,187.37	
(XX) 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	
(XXI) Reserve	0.07	0.12	0.38	0.19	0.22	2.46	0.07	0.12	0.38	0.07	2.46	
(XXII) Total	360.07	360.12	360.38	360.19	360.22	362.46	360.07	360.12	360.38	360.07	362.46	



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:

Particulars	(Rs. in lakhs)					
	Quarter ended			Half year ended		
	30.09.2020 (Unaudited)	30.06.2020 (Unaudited)	30.09.2019 (Unaudited)	30.09.2020 (Unaudited)	30.09.2019 (Unaudited)	Year ended 31.03.2020 (Audited)
Segment Revenue						
a) Leasing	5.37	5.36	21.56	10.73	27.70	27.54
b) Investments	29.40	27.73	47.65	57.13	50.63	126.05
c) Unallocated	-	2.13	-	2.13	22.40	31.00
Net sale/ Income from operation	34.77	35.22	69.21	69.99	100.73	184.59
Segment Results (Profit before interest, tax & depreciation) :						
a) Leasing	5.96	4.14	19.35	10.10	23.59	29.05
b) Investments	29.40	27.73	47.65	57.13	50.63	126.05
Total	35.36	31.87	67.00	67.23	74.22	155.10
Less: Depreciation (allocable to segment)						
a) Leasing	3.53	3.53	3.53	7.06	7.06	14.12
b) Investments	-	-	-	-	-	-
c) Unallocated	-	-	-	-	-	-
Total	3.53	3.53	3.53	7.06	7.06	14.12
Less: Finance Cost (for specific borrowing allocated)						
a) Leasing	-	-	-	-	-	-
b) Investments	-	-	8.10	-	13.35	13.35
c) Unallocated	0.01	0.06	0.17	0.07	0.17	0.23
Total	0.01	0.06	8.27	0.07	13.52	13.58
Add/(Less): Other unallocable income/(expenses), net	(36.22)	(21.28)	(33.05)	(57.50)	(59.67)	271.93
Profit before tax	(4.40)	7.00	22.15	2.60	(6.03)	399.33
Segment Assets						
a) Leasing	79.87	83.26	94.59	79.87	94.59	86.74
b) Investments	3,207.31	3,366.01	3,669.80	3,207.31	3,669.80	2,701.47
c) Unallocated	126.86	114.46	82.96	126.86	82.96	143.88
Total Assets	3,414.04	3,563.73	3,847.35	3,414.04	3,847.35	2,932.09
Segment Liabilities						
a) Leasing	0.21	0.20	1.48	0.21	1.48	0.20
b) Investments	-	-	13.35	-	13.35	-
c) Unallocated	17.46	2.48	1.98	17.46	1.98	2.09
Total Liabilities	17.67	2.68	16.81	17.67	16.81	2.29

Statement of Assets & Liabilities		(Rs. in lakhs)			
		Standalone		Consolidated	
		30.09.2020 (Unaudited)	31.03.2020 (Audited)	30.09.2020 (Unaudited)	31.03.2020 (Audited)
A	Assets:				
1	Financial Asset				
(a)	Cash and cash equivalents				
(b)	Receivables	13.02	17.77	13.02	17.77
(i)	Trade receivable	-	-	-	-
(ii)	Other receivables	-	-	-	-
(c)	Loans	57.16	0.03	57.16	0.03
(d)	Investments	1,166.30	1,146.29	1,166.30	1,146.29
		2,089.16	1,618.40	1,977.22	1,544.66
2	Non-Financial Assets				
(a)	Current tax assets (Net)	-	19.71	-	19.71
(b)	Deferred tax assets (Net)	117.00	117.00	117.00	117.00
(c)	Investment Property	46.06	48.81	46.06	48.81
(d)	Property, Plant and Equipment	33.02	37.33	33.02	37.33
(e)	Other Non Financial assets	4.26	0.49	4.26	0.49
	Total Assets	3,525.98	3,005.83	3,414.04	2,932.09
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	0.94	1.61	0.94	1.61
2	Non Financial Liabilities				
(a)	Current tax liability (Net)	16.21	-	16.21	-
(b)	Other non-financial liabilities	0.16	0.48	0.16	0.48
3	Equity				
(a)	Equity Share Capital	360.00	360.00	360.00	360.00
(b)	Other Equity	3,148.31	2,643.54	3,035.37	2,569.80
	Total Liabilities and Equity	3,525.98	3,005.83	3,414.04	2,932.09

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on October 29, 2020.
- 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: 29/10/2020



On behalf of the Board of Directors

G.N.Jajodia
Chairman



CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2020

	STANDALONE		CONSOLIDATED	
	30/09/2020	30/09/2019	30/09/2020	30/09/2019
A Cash Flow from Operating Activities				
Net Profit / (Loss) before Taxation	40.8	39.50	2.60	(6.03)
Adjustments for :				
Depreciation	7.06	7.06	7.06	7.06
Interest & Financial charges	0.07	13.52	0.07	13.52
Dividend income	0	(25.59)	0	(25.59)
Interest income	(59.26)	(47.44)	(59.26)	(47.44)
Share of net Profit/(Loss) of associate	-	-	(38.20)	(45.53)
Operating profit before Working Capital Changes	(11.33)	(12.95)	(11.33)	(12.95)
(Increase)/Decrease in Other Financial Assets		(24.26)		(24.26)
(Increase)/Decrease in Trade Receivables	-	-	-	-
(Increase)/Decrease in Other Non Financial Assets	(3.77)	(1.30)	(3.77)	(1.30)
Increase/(Decrease) in Other Current Liabilities	(0.32)	46.51	(0.32)	46.51
Increase/(Decrease) in Other Financial Liabilities	(0.67)	-	(0.67)	-
Increase/(Decrease) in Trade Payables	0.16	0.14	0.16	0.14
Cash Generated from / (used) in Operations	(15.93)	8.14	(15.93)	8.14
Income Tax paid (net of refunds)	31.24	-	31.24	-
Net cash from / (used) in Operating Activities	15.31	8.14	15.31	8.14
B Cash flow from Investing Activities				
Proceeds from Redemption of shares	0.02	814.33	0.02	814.33
Loans given to/ (repaid by) Related Parties (net)	(85.30)	(646.35)	(85.30)	(646.35)
Interest Received	65.29	47.44	65.29	47.44
Dividend Received	0	25.59	-	25.59
Net cash from / (used) in Investing Activities	(19.99)	241.01	(19.99)	241.01
C Cash flow from Financing Activities				
Repayment of loans	0	(237.36)	-	(237.36)
Payment of Interest	(0.07)	(13.52)	(0.07)	(13.52)
Net cash from / (used) in Financing Activities	(0.07)	(250.88)	(0.07)	(250.88)
Net change in Cash & Cash Equivalents (A+B+C)	(4.75)	(1.73)	(4.75)	(1.73)
Cash & Cash Equivalents (Opening Balance)	17.77	15.95	17.77	15.95
Cash & Cash Equivalents (Closing Balance)	13.02	14.22	13.02	14.22

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.



Signature



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 standalone financial results of 3P Land Holdings Limited (the "Company") for the quarter and half year ended 30th September 2020, together with notes thereon (the "Statement"). 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 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) Regulations, 2015 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



Punit Agrawal
Partner
Membership Number: 148757

Place: Pune
Date: 29th October, 2020

UDIN: 20148757AARABI8940



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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 "Holding Company") and its associate Pudumjee Plant Laboratories Limited (the "Associate Company") for the quarter and half year ended 30th September 2020, together with notes thereon (the "Statement"). This Statement is responsibility of the Holding Company's Management and has been approved by the Holding 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.

The Statement include the interim financial information of a firm M/s. Prime Mall Developers ("the Entity"), which is an associate of the Holding Company's Associate Company. The consolidated financial statements include the Holding Company's share of total comprehensive income [comprising of profit/ (loss) and other comprehensive income/ (loss)] of Rs. (0.08) lakhs and Rs. (0.14) lakhs for the quarter and half year ended 30th September 2020 respectively, in respect of the Entity. This financial information have been furnished to us by the Board of Directors, and our conclusion on the Statement, in so



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J M Agrawal & Co.

Chartered Accountants

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 Holding 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: 29th October, 2020

UDIN: 20148757AAAABJ6737