



# 3P LAND HOLDINGS LIMITED

Registered Office

JWP:77

26<sup>th</sup> October, 2024

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, 5<sup>th</sup> Floor,  
Plot No. C/1, G Block,  
Bandra Kurla Complex,  
Bandra (E),

Mumbai - 400051.

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 six months ended on 30<sup>th</sup> September, 2024. A copy of the said Financial Results together with the Limited Review Report, for the quarter and six months ended on 30<sup>th</sup> September, 2024, 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 Waman Patil  
(J. W. Patil)  
Company Secretary.  
Encl: A/a.

Digitally signed by  
Jagadish Waman  
Patil  
Date: 2024.10.26  
12:17:07 +05'30'

**Registered Office:**

Thergaon, Chinchwad, Pune-411033 Tel: +91-20-30613333, Fax : +91-20-3061 3388  
E-Mail : [admin@3pland.com](mailto:admin@3pland.com); Web Site : [www.3pland.com](http://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](mailto: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 30,2024

(₹. in lakhs unless stated otherwise)

	Standalone results						Consolidated results					
	Quarter ended			Half Year Ended		Year ended	Quarter ended			Half Year Ended		Year ended
	30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)	30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
(i) Interest income	46.13	43.07	42.20	89.20	80.56	165.77	46.13	43.07	42.20	89.20	80.56	165.77
(ii) Dividend income	81.40	-	67.84	81.40	67.84	67.84	81.40	-	67.84	81.40	67.84	67.84
(iii) Rental income	8.67	8.66	8.67	17.33	17.33	34.65	8.67	8.66	8.67	17.33	17.33	34.65
(iv) Sale of services	37.50	37.50	12.50	75.00	12.50	87.50	37.50	37.50	12.50	75.00	12.50	87.50
(I) Total revenue from operations	173.70	89.23	131.21	262.93	178.23	355.76	173.70	89.23	131.21	262.93	178.23	355.76
(II) Other income	-	-	0.03	-	0.06	0.12	-	-	0.03	-	0.06	0.12
(III) Total income	173.70	89.23	131.24	262.93	178.29	355.88	173.70	89.23	131.24	262.93	178.29	355.88
Expenses												
(i) Employee benefits expenses	35.95	29.20	11.53	65.15	14.61	74.11	35.95	29.20	11.53	65.15	14.61	74.11
(ii) Depreciation and amortization	1.09	1.09	2.38	2.18	4.77	9.27	1.09	1.09	2.38	2.18	4.77	9.27
(iii) Other expenses	9.03	8.07	10.39	17.10	17.25	30.89	9.03	8.07	10.39	17.10	17.25	30.89
(IV) Total expenses	46.07	38.36	24.30	84.43	36.63	114.27	46.07	38.36	24.30	84.43	36.63	114.27
(V) Profit/(loss) before exceptional item, share of profit/(loss) of associate and tax (III-IV)	127.63	50.87	106.94	178.50	141.66	241.61	127.63	50.87	106.94	178.50	141.66	241.61
(VI) Share of profit/(loss) of associate accounted by using equity method	-	-	-	-	-	-	-	-	-	-	-	-
(VII) Profit/(loss) before tax (V+VI)	127.63	50.87	106.94	178.50	141.66	241.61	127.63	50.87	106.94	178.50	141.66	241.61
(VIII) Tax expense:												
(i) Current tax	32.59	13.27	27.32	45.86	36.44	62.15	32.59	13.27	27.32	45.86	36.44	62.15
(2) Deferred tax	(0.46)	(0.09)	(0.41)	(0.55)	(0.76)	(1.33)	(0.46)	(0.09)	(0.41)	(0.55)	(0.76)	(1.33)
(IX) Profit/(loss) for the period (VII-VIII)	95.50	37.69	80.03	133.19	105.98	180.79	95.50	37.69	80.03	133.19	105.98	180.79
(X) Other comprehensive income												
A (i) Items that will not be reclassified to profit or loss												
- Changes in fair value of equity instruments	119.39	6,658.69	1,524.93	6,778.08	2,032.34	3,484.01	119.39	6,658.69	1,524.93	6,778.08	2,032.34	3,484.01
- Remeasurements of post-employment benefit obligations	-	-	-	-	-	(1.53)	-	-	-	-	-	(1.53)
- Tax on above items	(13.66)	(761.75)	(174.45)	(775.41)	(232.50)	(398.19)	(13.66)	(761.75)	(174.45)	(775.41)	(232.50)	(398.19)
B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-
Other comprehensive income (A+B) (net of tax)	105.73	5,896.94	1,350.48	6,002.67	1,799.84	3,084.29	105.73	5,896.94	1,350.48	6,002.67	1,799.84	3,084.29
(XI) Total comprehensive income for the period (IX+X)	201.23	5,934.63	1,430.51	6,135.86	1,905.82	3,265.08	201.23	5,934.63	1,430.51	6,135.86	1,905.82	3,265.08
(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	360.00
(XIII) Other equity (excluding revaluation reserve)	-	-	-	-	-	-	-	-	-	-	-	-
(XIV) Earning per equity share (face value of ₹.2/-each)												
(1) Basic (₹.)	0.53	0.21	0.44	0.74	0.59	1.00	0.53	0.21	0.44	0.74	0.59	1.00
(2) Diluted(₹)	0.53	0.21	0.44	0.74	0.59	1.00	0.53	0.21	0.44	0.74	0.59	1.00



**CONSOLIDATED SEGMENT REPORTING FOR THE HALF YEAR AND QUARTER ENDED SEPTEMBER 30, 2024**

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) services

(₹. in lakhs unless stated otherwise)

Particulars	Quarter ended			Half Year Ended		Year ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>Segment revenue</b>						
a) Leasing	8.67	8.66	8.67	17.33	17.33	34.65
b) Investments	127.53	43.07	110.04	170.60	148.40	233.61
c) services	37.50	37.50	12.50	75.00	12.50	87.50
<b>Total income</b>	<b>173.70</b>	<b>89.23</b>	<b>131.21</b>	<b>262.93</b>	<b>178.23</b>	<b>355.76</b>
<b>Segment results (Profit before interest, depreciation and tax)</b>						
a) Leasing	7.20	6.31	6.21	13.51	12.15	25.23
b) Investments	127.53	43.07	110.04	170.60	148.40	233.61
c) services	37.50	37.50	12.50	75.00	12.50	87.50
<b>Total</b>	<b>172.23</b>	<b>86.88</b>	<b>128.75</b>	<b>259.11</b>	<b>173.05</b>	<b>346.34</b>
<b>Less: Depreciation</b>						
a) Leasing	1.09	1.09	2.38	2.18	4.77	9.27
b) Investments	-	-	-	-	-	-
c) services	-	-	-	-	-	-
<b>Total</b>	<b>1.09</b>	<b>1.09</b>	<b>2.38</b>	<b>2.18</b>	<b>4.77</b>	<b>9.27</b>
Add/(Less): Other unallocable income/(expenses), net	(43.51)	(34.92)	(19.43)	(78.43)	(26.62)	(95.46)
<b>Profit/(loss) before tax</b>	<b>127.63</b>	<b>50.87</b>	<b>106.94</b>	<b>178.50</b>	<b>141.66</b>	<b>241.61</b>
<b>Segment assets</b>						
a) Leasing	105.19	74.96	51.01	105.19	51.01	46.19
b) Investments	17,243.43	17,037.92	8,834.32	17,243.43	8,834.32	10,364.15
c) services	-	-	12.50	-	12.50	-
d) Unallocated	27.79	19.76	4.01	27.79	4.01	24.94
<b>Total Assets</b>	<b>17,376.41</b>	<b>17,132.64</b>	<b>8,901.84</b>	<b>17,376.41</b>	<b>8,901.84</b>	<b>10,435.28</b>
<b>Segment liabilities</b>						
a) Leasing	16.46	0.04	-	16.46	-	0.03
b) Investments	-	-	-	-	-	-
c) services	-	-	-	-	-	-
d) Unallocated	1,352.61	1,326.49	389.60	1,352.61	389.60	563.75
<b>Total Liabilities</b>	<b>1,369.07</b>	<b>1,326.53</b>	<b>389.60</b>	<b>1,369.07</b>	<b>389.60</b>	<b>563.78</b>

**Statement of Assets & Liabilities**

		Standalone		Consolidated	
		As on	As on	As on	As on
		30.09.2024	31.03.2024	30.09.2024	31.03.2024
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
<b>A</b>	<b>Assets:</b>				
1	<b>Financial Asset</b>				
(a)	Cash and cash equivalents	25.70	21.96	25.70	21.96
(b)	Receivables				
(i)	Other receivables	0.14	0.14	0.14	0.14
(c)	Loans	1,966.40	1,865.19	1,966.40	1,865.19
(d)	Investments	15,439.11	8,661.03	15,276.46	8,498.38
2	<b>Non-Financial Assets</b>				
(a)	Current tax assets (Net)	-	3.71	-	3.71
(b)	Investment Property	87.67	27.08	87.67	27.08
(c)	Property, Plant and Equipment	16.60	18.61	16.60	18.61
(d)	Other Non Financial assets	3.44	0.21	3.44	0.21
	<b>Total Assets</b>	<b>17,539.06</b>	<b>10,597.93</b>	<b>17,376.41</b>	<b>10,435.28</b>
<b>B</b>	<b>Liabilities and equity</b>				
1	<b>Financial Liabilities</b>				
(a)	Trade Payables				
(i)	Dues of micro and small enterprises	6.06	-	6.06	-
(ii)	Dues of other than micro and small enterprises	10.33	-	10.33	-
(b)	Other financial liabilities	3.40	6.63	3.40	6.63
2	<b>Non Financial Liabilities</b>				
(a)	Employee benefit obligations	16.32	13.16	16.32	13.16
(b)	Deferred tax liabilities (net)	1,313.08	538.23	1,313.08	538.23
(c)	Current Tax Liability (net)	13.66	-	13.66	-
(d)	Other non-financial liabilities	6.22	5.76	6.22	5.76
3	<b>Equity</b>				
(a)	Equity Share Capital	360.00	360.00	360.00	360.00
(b)	Other Equity	15,809.99	9,674.15	15,647.34	9,511.50
	<b>Total Liabilities and Equity</b>	<b>17,539.06</b>	<b>10,597.93</b>	<b>17,376.41</b>	<b>10,435.28</b>



CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2024

(₹. in lakhs unless stated otherwise)

	STANDALONE		CONSOLIDATED	
	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)
<b>A Cash Flow from Operating Activities</b>				
Net Profit / (Loss) before Taxation	178.50	141.66	178.50	141.66
Adjustments for :				
Depreciation	2.18	4.77	2.18	4.77
Share of net Profit/(Loss) of associate	-	-	-	-
<b>Operating profit before Working Capital Changes</b>	<b>180.68</b>	<b>146.43</b>	<b>180.68</b>	<b>146.43</b>
Change in financial assets / Other non financial Assets	(104.44)	(130.98)	(104.44)	(130.98)
Change in Financial liabilities / Other non financial liabilities	16.78	5.68	16.78	5.68
<b>Cash Generated from / (used) in Operations</b>	<b>93.02</b>	<b>21.13</b>	<b>93.02</b>	<b>21.13</b>
Income Tax paid (net of refunds)	(28.50)	(25.14)	(28.50)	(25.14)
<b>Net cash from / (used) in Operating Activities</b>	<b>64.52</b>	<b>(4.01)</b>	<b>64.52</b>	<b>(4.01)</b>
<b>B Cash flow from Investing Activities</b>				
Payment for addition on investment property	(60.78)	-	(60.78)	-
<b>Net cash from / (used) in Investing Activities</b>	<b>(60.78)</b>	<b>-</b>	<b>(60.78)</b>	<b>-</b>
<b>C Cash flow from Financing Activities</b>				
Payment of Dividend	-	-	-	-
<b>Net cash from / (used) in Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in Cash & Cash Equivalents (A+B+C)	3.74	(4.01)	3.74	(4.01)
Cash & Cash Equivalents (Opening Balance)	21.96	10.22	21.96	10.22
Cash & Cash Equivalents (Closing Balance)	<b>25.70</b>	<b>6.21</b>	<b>25.70</b>	<b>6.21</b>

**Notes:**

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on October 26, 2024.
- The Limited Review under Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulation, 2015 has been carried out by Statutory Auditor.
- 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.
- The consolidated financial results of 3P Land Holdings Limited, includes financial results of an Associate company - Biodegradable Products India Limited, accounted as per equity method as per Ind AS 28.
- The financial results for six months ended Sep 30, 2024, of M/s. Prime Mall Developers, which is an associate Firm of Biodegradable Products India Limited are not available till the signing of these result/Statement. Accordingly, the consolidated financial results of the Associate Company Biodegradable Products India Limited, as considered in the consolidated financial results of 3P Land Holdings Limited for the period ended September 30, 2024; does not include the financial result of the associate Firm. On such omission, Management estimates no material impact in the consolidated financial results of 3P Land Holdings Limited.
- 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*

G.N. Jajodia  
Chairman

Place: Pune  
Date: 26th October, 2024





**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, 2024 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: Pune  
Date: October 26, 2024



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

Punit Agrawal  
Partner  
Membership Number: 148757

UDIN: 24148757BKFPIB4746





**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, 2024 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: Pune  
Date: October 26, 2024



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

*Agrawal*

Punit Agrawal  
Partner  
Membership Number: 148757

UDIN: 24148757BKFPI8373



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



020 - 49307356



contact@jmagrawal.com



www.jmagrawal.com