



3P LAND HOLDINGS LIMITED

Registered Office

JWP:104

24th January, 2022

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 Unaudited Financial Results of the Company for the quarter/nine months ended on 31st December, 2021. A copy of the said Financial Results together with the Limited Review Report, for the quarter ended on 31st December, 2021, is attached for your information and records.

The meeting commenced at 11:05 a.m. and concluded at 11:45 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:

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Tel: +91-22-30213333, 22674485, 66339300, Fax: +91-22-22658316.
E-Mail: pudumjee@pudumjee.com Web Site : www.pudumjeeindustries.com.



3P LAND HOLDINGS LIMITED
CIN: L74999MH1999PLC013394
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Statement of Standalone and Consolidated Unaudited Financial Results for the Quarter and Nine months ended December 31, 2021

(₹. In lakhs unless stated otherwise)

		Standalone results						Consolidated results					
		Quarter ended			Nine months ended		Year ended	Quarter ended			Nine months ended		Year ended
		31.12.2021 (Unaudited)	30.09.2021 (Unaudited)	31.12.2020 (Unaudited)	31.12.2021 (Unaudited)	31.12.2020 (Unaudited)	31.03.2021 (Audited)	31.12.2021 (Unaudited)	30.09.2021 (Unaudited)	31.12.2020 (Unaudited)	31.12.2021 (Unaudited)	31.12.2020 (Unaudited)	31.03.2021 (Audited)
(i)	Interest income	35.10	41.87	29.33	105.88	88.59	117.16	35.10	41.87	29.33	105.88	88.59	117.16
(ii)	Dividend income	-	40.70	-	40.70	-	-	-	40.70	-	40.70	-	-
(iii)	Rental income	8.36	8.37	5.36	25.09	16.09	23.45	8.36	8.37	5.36	25.09	16.09	23.45
(I)	Total revenue from operations	43.46	90.94	34.69	171.67	104.68	140.61	43.46	90.94	34.69	171.67	104.68	140.61
(II)	Other income	0.03	(0.03)	-	0.03	-	-	0.03	(0.03)	-	0.03	-	-
(III)	Total income	43.49	90.91	34.69	171.70	104.68	140.61	43.49	90.91	34.69	171.70	104.68	140.61
	Expenses												
(i)	Finance costs	0.01	-	-	0.02	0.07	0.13	0.01	-	-	0.02	0.07	0.13
(ii)	Employee benefits expenses	3.89	2.97	3.21	9.80	9.12	12.06	3.89	2.97	3.21	9.80	9.12	12.06
(iii)	Depreciation and amortization	2.39	2.38	3.54	7.16	10.60	12.07	2.39	2.38	3.54	7.16	10.60	12.07
(iv)	Other expenses	4.90	6.66	8.83	16.89	24.98	29.96	4.90	6.66	8.83	16.89	24.98	29.96
(IV)	Total expenses	11.19	12.01	15.58	33.87	44.77	54.22	11.19	12.01	15.58	33.87	44.77	54.22
(V)	Profit/(loss) before exceptional item, share of profit/(loss) of associate and tax (III-IV)	32.30	78.90	19.11	137.83	59.91	86.39	32.30	78.90	19.11	137.83	59.91	86.39
(VI)	Share of profit/(loss) of associate accounted by using equity method	-	-	-	-	-	-	-	-	(20.13)	(11.44)	(58.33)	(77.47)
(VII)	Exceptional item	-	-	-	-	-	-	-	-	-	-	-	-
(VIII)	Profit/(loss) before tax (V-VI-VII-VIII)	32.30	78.90	19.11	137.83	59.91	86.39	32.30	78.90	(1.02)	126.39	1.58	8.92
(IX)	Tax expense:												
	(1) Current tax	8.27	20.00	2.54	35.12	9.35	2.82	8.27	20.00	2.54	35.12	9.35	2.82
	(2) Deferred tax	(0.27)	(0.26)	-	(0.81)	-	123.29	(0.27)	(0.26)	-	(0.81)	-	123.29
	(3) Current tax of previous year	-	-	-	-	-	(103.59)	-	-	-	-	-	(103.59)
(X)	Profit/(loss) for the period (IX-X)	24.30	59.16	16.57	103.52	50.56	63.87	24.30	59.16	(3.56)	92.08	(7.77)	(13.60)
(XI)	Other comprehensive income												
	A (i) Items that will not be reclassified to profit or loss	(617.30)	495.20	1,031.09	1,743.36	1,501.87	1,746.08	(617.30)	495.20	1,031.09	1,743.36	1,501.87	1,746.08
	- Tax on above items	70.61	(56.64)	-	(129.48)	-	-	70.61	(56.64)	-	(129.48)	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-
	Other comprehensive income (A-B)(net of tax)	(546.60)	438.56	1,031.09	1,613.88	1,501.87	1,746.08	(546.60)	438.56	1,031.09	1,613.88	1,501.87	1,746.08
(XII)	Total comprehensive income for the period (XI-XII)	(522.30)	497.72	1,047.66	1,717.40	1,552.43	1,809.95	(522.30)	497.72	1,027.53	1,705.96	1,494.10	1,732.48
(XIII)	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 (₹.)	0.14	0.33	0.09	0.58	0.28	0.35	0.14	0.33	(0.02)	0.51	(0.04)	(0.08)
	(2) Diluted (₹.)	0.14	0.33	0.09	0.58	0.28	0.35	0.14	0.33	(0.02)	0.51	(0.04)	(0.08)



Approved



CONSOLIDATED SEGMENT REPORTING FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31ST, 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:

Particulars	(Rs. in lakhs)					
	Quarter ended			Nine months ended		
	31.12.2021 (Unaudited)	30.09.2021 (Unaudited)	31.12.2020 (Unaudited)	31.12.2021 (Unaudited)	31.12.2020 (Unaudited)	Year ended 31.03.2021 (Audited)
Segment Revenue						
a) Leasing	8.36	8.37	5.36	25.09	16.09	23.45
b) Investments	35.35	73.68	29.33	137.94	86.46	115.03
c) Unallocated	(0.22)	8.86	-	8.67	2.33	2.13
Net sale/ Income from operation	43.49	90.91	34.69	171.70	104.68	140.61
Segment Results (Profit before interest, tax & depreciation) :						
a) Leasing	8.08	8.04	5.04	24.13	15.14	14.49
b) Investments	35.35	73.68	29.33	137.94	86.46	37.56
Total	43.43	81.72	34.37	162.07	101.60	52.05
Less: Depreciation (allocable to segment)						
a) Leasing	2.39	2.38	3.54	7.16	10.60	12.07
b) Investments	-	-	-	-	-	-
c) Unallocated	-	-	-	-	-	-
Total	2.39	2.38	3.54	7.16	10.60	12.07
Less: Finance Cost (for specific borrowing allocated)						
a) Leasing	-	-	-	-	-	-
b) Investments	-	-	-	-	-	-
c) Unallocated	0.01	-	-	0.02	0.07	0.13
Total	0.01	-	-	0.02	0.07	0.13
Add/(Less): Other unallocable income/(expenses), net	(8.73)	(0.44)	(31.85)	(28.50)	(89.35)	(30.93)
Profit before tax	32.50	78.90	(1.02)	126.39	1.58	8.92
Segment Assets						
a) Leasing	69.01	72.64	76.18	69.01	76.18	74.70
b) Investments	6,444.15	7,034.74	4,242.82	6,444.15	4,242.82	4,489.38
c) Unallocated	1.08	5.23	125.43	1.08	125.43	107.97
Total Assets	6,514.24	7,112.61	4,444.43	6,514.24	4,444.43	4,672.06
Segment Liabilities						
a) Leasing	0.45	0.20	0.30	0.45	0.30	0.20
b) Investments	-	-	-	-	-	-
c) Unallocated	145.55	221.78	20.24	145.55	20.24	9.60
Total Liabilities	146.00	221.98	20.54	146.00	20.54	9.80

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 24th January, 2022.
- 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 confirm to present period's presentation.

On behalf of the Board of Directors

G. N. Rajodia
G. N. Rajodia
Chairman

Place: Pune
Date: 24th January, 2022



Rajendra





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 nine months ended 31st December 2021, 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

UDIN: 22148757AAAAAB9796

Place: Pune

Date: 24th January, 2022



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



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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 "Company") and its associate, Biodegradable Products India Limited (*formerly Pudumjee Plant Laboratories Limited*) (the "Associate Company") for the quarter and nine months ended December 31, 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 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.



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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. (0.89) lakhs for the nine months ended 31st December 2021, 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 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.

Place: Pune
Date: 24th January, 2022



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

A handwritten signature in blue ink, appearing to read 'Punit Agrawal'.

Punit Agrawal
Partner
Membership Number: 148757

UDIN: 22148757AAAAAC2734