



3P LAND HOLDINGS LIMITED

[Formerly known as Pudumjee Industries Limited]

Registered Office

JWP:205

18th January, 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 Unaudited Financial Results of the Company for the quarter ended on 31st December, 2019. A copy of the said Financial Results together with the Limited Review Report, for the quarter ended on 31st December, 2019 is attached for your information and records.

The meeting commenced at 2.00 p.m. and concluded at 3.00 p.m.

Kindly take the aforesaid on your records.

Thanking you,

Yours faithfully,
For 3P LAND HOLDINGS LTD.,
[Formerly known as Pudumjee Industries 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.
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E-Mail: pudumjee@pudumjee.com Web Site : www.pudumjeeindustries.com.



3P LAND HOLDINGS LIMITED
(formerly known as pudumjee Industries Limited)

Regd. Office: 1, Thergaon, Pune 411 033.
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E-mail: info@pudumjee.com Website: www.pudumjeeindustries.com

Statement of Standalone and Consolidated Unaudited Financial Results for the Quarter and Nine Months ended December 31, 2019
(₹. In lakhs unless stated otherwise)

	Standalone results						Consolidated results					
	Quarter ended		Nine Months ended		Quarter ended		Nine Months ended		Quarter ended		Nine Months ended	
	31.12.2019 (Unaudited)	30.09.2019 (Unaudited)	31.12.2018 (Unaudited)	31.12.2019 (Unaudited)	31.12.2018 (Unaudited)	31.12.2019 (Unaudited)	30.09.2019 (Unaudited)	31.12.2018 (Unaudited)	31.12.2019 (Unaudited)	30.09.2019 (Unaudited)	31.12.2018 (Unaudited)	
(I) Interest income	21.88	44.46	42.88	69.32	125.64	21.88	44.46	42.88	69.32	125.64	69.32	
(II) Dividend Income	-	25.59	6.14	25.59	32.42	-	25.59	6.14	25.59	32.42	25.59	
(III) Rental Income	6.15	21.92	19.12	116.83	177.18	6.15	21.92	19.12	116.83	177.18	116.83	
(IV) Total revenue from operations	28.03	79.68	49.02	312.74	415.24	28.03	79.68	49.02	312.74	415.24	312.74	
(V) Other Income	367.71	11.93	11.93	367.71	11.93	367.71	11.93	11.93	367.71	11.93	367.71	
(VI) Total Income	395.74	91.61	49.02	498.47	427.17	395.74	91.61	49.02	498.47	123.17	498.47	
(VII) Expenses	0.04	8.27	44.93	13.56	132.08	0.04	8.27	44.93	13.56	132.08	13.56	
(VIII) Finance costs	2.94	2.95	4.40	10.65	13.11	2.94	2.95	4.40	10.65	13.11	10.65	
(IX) Employee benefits expenses	3.53	3.53	3.98	10.59	11.95	3.53	3.53	3.98	10.59	11.95	10.59	
(X) Depreciation and amortization	6.23	9.18	7.65	25.67	29.58	6.23	9.18	7.65	25.67	29.58	25.67	
(XI) Other expenses	12.74	23.93	60.96	60.47	186.72	12.74	23.93	60.96	60.47	186.72	60.47	
(XII) Total expenses	383.00	67.68	(11.94)	436.00	(9.54)	383.00	67.68	(11.94)	436.00	(9.54)	436.00	
(XIII) Profit/(loss) before exceptional item, share of profit/(loss) of associate and tax (III-IV)	-	-	-	13.50	-	-	-	-	13.50	-	-	
(XIV) Share of profit/(loss) of associate accounted by using equity method	-	-	(11.94)	422.50	(9.54)	-	-	-	422.50	-	(9.54)	
(XV) Exceptional item	383.00	67.68	-	-	-	383.00	67.68	-	-	-	-	
(XVI) Profit/(loss) before tax (V-VII-VIII)	64.25	31.68	-	64.25	31.68	64.25	31.68	-	64.25	31.68	64.25	
(XVII) Tax expense:	31.68	31.68	-	31.68	31.68	31.68	31.68	-	31.68	31.68	31.68	
(XVIII) Profit/(loss) after tax (VI-IX-X)	32.57	-	-	32.57	-	32.57	-	-	32.57	-	-	
(XIX) Profit/(loss) for the period (IX-X)	32.57	-	-	32.57	-	32.57	-	-	32.57	-	-	
(XX) Other comprehensive income	(705.48)	822.15	60.17	(665.32)	(243.51)	(705.48)	822.15	60.17	(665.32)	(243.51)	(665.32)	
(XXI) A (I) Items that will not be reclassified to profit or loss	39.76	-	-	39.76	-	39.76	-	-	39.76	-	-	
(XXII) B (I) Items that will be reclassified to profit or loss	(685.72)	822.15	60.17	(665.32)	(243.51)	(705.48)	822.15	60.17	(665.32)	(243.51)	(665.32)	
(XXIII) Other comprehensive income (A+B) (net of tax)	(378.65)	822.15	60.17	(625.56)	(243.51)	(665.72)	822.15	60.17	(625.56)	(243.51)	(625.56)	
(XXIV) Total comprehensive income for the period (IX+XXI)	360.00	889.83	48.23	360.00	360.00	360.00	889.83	48.23	360.00	360.00	360.00	
(XXV) 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	
(XXVI) Earning per equity share (face value of ₹. 2/-each)	1.59	0.38	(0.07)	1.59	0.38	1.59	0.38	(0.07)	1.59	0.38	1.59	
(XXVII) (1) Basic (₹.)	1.59	0.38	(0.07)	1.59	0.38	1.59	0.38	(0.07)	1.59	0.38	1.59	
(XXVIII) (2) Diluted (₹.)	1.59	0.38	(0.07)	1.59	0.38	1.59	0.38	(0.07)	1.59	0.38	1.59	

Signature



CONSOLIDATED SEGMENT REPORTING FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31 ST, 2019

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:

(₹. In lakhs unless stated otherwise)

Particulars	Quarter ended			Nine months ended	
	31.12.2019	30.09.2019	31.12.2018	31.12.2019	31.12.2018
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
Segment revenue					
a) Leasing	6.15	9.62	6.14	21.92	19.12
b) Investments	21.88	47.65	42.88	72.50	158.06
c) Unallocated	-	22.41	-	22.41	-
Total	28.03	79.68	49.02	116.83	177.18
Net sale/income from operation					
Segment results (Profit before interest, depreciation and tax)					
a) Leasing	2.60	19.35	4.60	26.20	13.81
b) Investments	21.88	47.65	42.88	72.50	158.06
c) Unallocated	-	-	-	-	-
Total	24.48	67.00	47.48	98.70	171.87
Total	3.53	3.53	3.98	10.59	11.95
Less: Depreciation					
a) Leasing	-	-	-	-	-
b) Investments	-	-	-	-	-
c) Unallocated	-	-	-	-	-
Total	3.53	3.53	3.98	10.59	11.95
Less: Finance cost					
a) Leasing	-	8.10	44.92	13.35	132.04
b) Investments	0.04	0.17	0.01	0.21	0.04
c) Unallocated	-	-	-	-	-
Total	0.04	8.27	44.93	13.56	132.08
Add/(Less): Other unallocable income/(expenses), net	350.54	(33.05)	(10.51)	290.87	(37.38)
Profit before tax	371.45	22.15	(11.94)	365.42	(9.54)
Segment assets					
a) Leasing	90.64	94.59	110.86	90.64	110.86
b) Investments	3,205.11	3,669.80	4,686.73	3,205.11	4,686.73
c) Unallocated	101.46	82.96	109.27	101.46	109.27
Total Assets	3,397.21	3,847.35	4,906.86	3,397.21	4,906.86
Segment liabilities					
a) Leasing	0.21	1.48	1.12	0.21	1.12
b) Investments	-	13.35	241.74	-	241.74
c) Unallocated	2.19	1.98	3.15	2.19	3.15
Total Liabilities	2.40	16.81	246.01	2.40	246.01

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on January 18, 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. Beginning April 1, 2019, the Company has for the first time adopted Ind AS with a transition date of April 1, 2018.
- The statement does not include Ind AS compliant results for the year ended March 31, 2019 as the same is not mandatory as per SEBI's circular dated 5 July 2016.
- The reconciliation of net profit reported in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS is given below:

Description	Standalone		Consolidated	
	Quarter ended December 2018	Nine months ended December 2018	Quarter ended December 2018	Nine months ended December 2018
	Net profit as per previous GAAP (Indian GAAP)	(11.94)	(9.54)	(11.94)
Ind AS adjustments:	NIL	NIL	NIL	NIL
Net profit as per Ind AS	(11.94)	(9.54)	(11.94)	(9.54)
Other comprehensive income for the period, net of tax	60.17	(243.51)	60.17	(243.51)
Total comprehensive income for the period	48.23	(253.05)	48.23	(253.05)

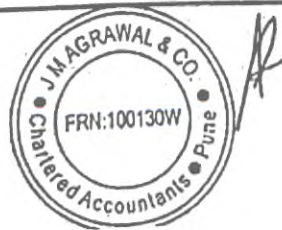
This reconciliation statement has been provided in accordance with circular CIR/CFD/FAC/62/2016 issued by SEBI dated July 5, 2016 on account of implementation of Ind-AS by listed companies.

- 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. Jajodia
G.N. Jajodia
Chairman

Place: Mumbai
Date: 18-01-2020





J M Agrawal & Co.

Chartered Accountants

Limited Review Report on unaudited standalone quarterly and year to date financial results of 3P Land Holdings Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**To
The Board of Directors
3P Land Holdings Limited**

1. 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 December 31, 2019 along with notes thereon (the "Statement"). This Statement is the 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.
2. We conducted our review in accordance with the Standard on Review Engagement (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 Statement is 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.
3. 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: Mumbai
Date: January 18, 2019

UDIN: 20148757AAAAAC3223



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J M Agrawal & Co.

Chartered Accountants

Limited Review Report on unaudited consolidated quarterly and year to date financial results of 3P Land Holdings Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**To
The Board of Directors of
3P Land Holdings Limited**

1. We have reviewed the unaudited consolidated financial results of 3P Land Holdings Limited (the "Parent" or "the Company") and its associate company for the quarter and nine months ended December 31, 2019 which are included in the accompanying consolidated financial results together with the notes thereon (the "Statement"). The Statement is being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter and nine months ended December 31, 2018 as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (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 Statement is 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

Sr. No.	Name of the entity	Relationship
1	Pudumjee Plant Laboratories Limited	Associate Company



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J M Agrawal & Co.

Chartered Accountants

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, 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: 20148757AAAAAB5773

Place: Mumbai
Date: January 18, 2019

