

Date: August 08, 2024

To,  
Corporate Relations Department  
**BSE Limited,**  
1<sup>st</sup> Floor, New Trading Wing,  
Rotunda Building, P J Towers,  
Dalal Street, Fort,  
Mumbai - 400 001

The Market Operations Department  
**National Stock Exchange of India Limited**  
Exchange Plaza, 5<sup>th</sup> Floor,  
Plot No C/1, G Block,  
Bandra-Kurla Complex,  
Bandra (E), Mumbai - 400 051

Scrip Code/Scrip Symbol: 503031/ PENINLAND

Subject: **Disclosure under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Reference: **Un-audited Standalone and Consolidated financial results for the quarter ended on June 30,2024**

Respected Sir/Madam,

We wish to inform that the Board of Directors of the Company held today i.e August 08,2024 has considered and approved Un-audited Standalone and Consolidated financial results for the quarter ended on June 30,2024.


Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") , please refer enclosed herewith Un-audited Standalone and Consolidated financial results for the quarter ended on June 30,2024 duly signed by Mr. Rajeev Piramal (DIN: 00044983) Managing Director of the Company.

Also enclosed herewith is the Limited Review Report issued by M/s. SRBC & Co LLP, Statutory Auditors of the Company as required under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board meeting commenced at 2.30 P.M and concluded at 06.30 p.m. Please take the above on record.

Yours Sincerely,

For Peninsula Land Limited

  
Mukesh Gupta  
Company Secretary & Compliance Officer  
Membership No F6959



**Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended****Review Report to  
The Board of Directors  
Peninsula Land Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Peninsula Land Limited (the "Company") for the quarter ended June 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. 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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, 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.

For SRBC &amp; CO LLP

Chartered Accountants

ICAI Firm registration number: 324982E/E300003

per Pramod Kumar Bapna  
Partner

Membership No.: 105497

UDIN: 24105497BKFGGX6137


Place: Mumbai

Date: August 8, 2024



Statement of Unaudited Standalone financial results for the quarter ended 30th June 2024					
(Rs. in Lakhs, except per share data)					
Standalone					
Sr No.	Particulars	Quarter ended			Year ended
		Jun-24	Mar-24	Jun-23	Mar-24
		Unaudited	Audited (refer note no. 5)	Unaudited	Audited
1	Revenue from Operations	3,003	11,294	13,542	51,963
2	Other Income	326	325	197	824
3	<b>Total Income (1+2)</b>	<b>3,329</b>	<b>11,619</b>	<b>13,739</b>	<b>52,787</b>
	<b>Expenses:</b>				
	a) Realty cost incurred	1,126	777	4,441	10,143
	b) Changes in Realty Inventories	(244)	5,279	4,810	23,278
	<b>c) Cost of Realty Sales (a+b)</b>	<b>882</b>	<b>6,056</b>	<b>9,251</b>	<b>33,421</b>
	d) Employees Benefits Expense	624	402	519	1,963
	e) Finance Cost	837	925	1,078	3,736
	f) Depreciation and amortisation *	103	102	554	860
	g) Other Expenses	1,071	1,686	1,076	5,149
4	<b>Total Expenses (c+d+e+f+g)</b>	<b>3,517</b>	<b>9,171</b>	<b>12,478</b>	<b>45,129</b>
5	<b>Profit / (Loss) before Exceptional Items and Tax (3 - 4)</b>	<b>(188)</b>	<b>2,448</b>	<b>1,261</b>	<b>7,658</b>
6	Exceptional Items(net) (Refer note no.3)	-	-	1,421	1,721
7	<b>Profit / (Loss) before Tax for the year/period (5+6)</b>	<b>(188)</b>	<b>2,448</b>	<b>2,682</b>	<b>9,379</b>
	<b>Tax Expense</b>				
	Current Tax	-	-	-	-
	Deferred Tax	-	-	-	-
8	<b>Total Tax Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9	<b>Profit / (Loss) After Tax for the year/period (7 - 8)</b>	<b>(188)</b>	<b>2,448</b>	<b>2,682</b>	<b>9,379</b>
10	<b>Other Comprehensive Income</b>				
	i) Items that will not be reclassified to profit or loss	(2)	(14)	2	(8)
	ii) Income tax relating to Items that will not be reclassified to profit or loss	-	-	-	-
	iii) Items that will be reclassified to profit or loss	-	-	-	-
	iv) Income tax relating to Items that will be reclassified to profit or loss	-	-	-	-
11	<b>Total Other Comprehensive Income for the year/period</b>	<b>(2)</b>	<b>(14)</b>	<b>2</b>	<b>(8)</b>
	<b>Total Comprehensive Income for the year/period (10+11)</b>	<b>(190)</b>	<b>2,434</b>	<b>2,684</b>	<b>9,371</b>
12	Earnings per Equity Share (EPS) (Face value of Rs.2 each) Not annualised except year end				
	Basic	(0.06)	0.77	0.92	3.13
	Diluted	(0.06)	0.77	0.91	3.10
13	Paid up Equity Share Capital (Face value per share of Rs.2 each)	6,180	6,180	5,880	6,180
14	Other Equity				10,986

\* Quarter ended June 30, 2023 includes Rs.470 Lakhs pertaining to earlier periods.

**SIGNED FOR IDENTIFICATION BY**  
  
**S R B C & CO LLP**  
**MUMBAI**



**PENINSULA LAND LIMITED**

1401, Tower B, 14th Floor,  
Peninsula Business Park,  
Ganpatrao Kadam Marg,  
Lower Parel, Mumbai – 400013.

Phone : +91 22 6622 9300  
Email : info@peninsula.co.in  
URL : www.peninsula.co.in  
CIN NO.: L17120MH1871PLC000005

**Statement of Unaudited Standalone financial results for the quarter ended 30th June 2024**
**Notes:**

- The financial results for the quarter ended June 30, 2024 have been reviewed by the Audit Committee of the Board and subsequently approved by the Board of Directors at its meeting held on August 8, 2024 in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Further, the same have been subjected to review by the statutory auditors of the Company.
- These results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 - Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.

**3 Exceptional items :**
**Rs In Lakhs**

Exceptional items comprise	Quarter Ended		Year ended	
	Jun-24	Mar-24	Jun-23	Mar-24
(Provision) /Reversal for financial guarantee obligation	-	-	4,624	4,624
(Impairment)/Reversals of investments/Loans in other entities	-	-	50	350
(Impairment)/Reversals of loans to subsidiaries, joint ventures and associates	-	-	(3,253)	(3,253)
<b>Total</b>	-	-	<b>1,421</b>	<b>1,721</b>

- During the quarter ended June 30, 2024, the Company has issued and allotted by way of a preferential issue 2,65,48,672 fully paid up Unlisted, Unsecured Optionally Convertible Debentures (OCDs) of face value of Rs. 56.50/- each, amounting to Rs 15,000 Lakhs. The holder has an option to convert the OCDs into fully paid up equity shares of face value Rs 2/- of the Company at any time within a period of 18 (Eighteen) months from the date of allotment at conversion price of Rs 56.50/-. The Company has utilized / invested the proceeds of the issue in accordance with the terms of the OCD subscription agreement.
- Figures for the quarter ended March 31, 2024 are the balancing figures between the audited figures in respect of the full year ended March 31, 2024 and the unaudited figures of nine months ended December 31, 2023 being the third quarter of the financial year which were subjected to limited review by auditors.
- The Company is primarily engaged only in the business of real estate development. As the Company operates in a single business and geography, the disclosure of such segment-wise information as defined in "IND AS 108 - Operating Segments" is not required and accordingly not provided.



For and on behalf of the Board of Directors

**Rajeev A. Piramal**  
 Executive Vice Chairman & Managing Director

Mumbai : August 8, 2024


**PENINSULA LAND LIMITED**

 1401, Tower B, 14th Floor,  
 Peninsula Business Park,  
 Ganpatrao Kadam Marg,  
 Lower Parel, Mumbai - 400013.

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 URL : www.peninsula.co.in  
 CIN NO.: L17120MH1871PLC000005

**Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**Review Report to  
The Board of Directors  
Peninsula Land Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Peninsula Land Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), its associate and joint ventures for the quarter ended June 30, 2024 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the entities mentioned in Annexure 1 of this report.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, 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.



6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of:

- 5 subsidiaries (including 3 step down subsidiaries), whose unaudited interim financial results include total revenues of Rs. 344.56 lakhs, total net loss after tax of Rs. 12.76 lakhs and total comprehensive loss of Rs. 12.76 lakhs, for the quarter ended June 30, 2024, as considered in the Statement which have been reviewed by their respective independent auditors.
- 5 joint venture, whose unaudited interim financial results include Group's share of net loss of Rs. 16.91 lakhs and Group's share of total comprehensive loss of Rs. 16.91 lakhs for the quarter ended June 30, 2024, as considered in the Statement whose interim financial results, other financial information have been reviewed by their respective independent auditors.

The independent auditor's reports on interim financial results of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries and joint ventures is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

7. The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of:

- 18 subsidiaries (including 13 step down subsidiaries), whose interim financial results and other financial information reflect total revenues of Rs. Nil, total net loss after tax of Rs. 3.49 lakhs and total comprehensive loss of Rs. 3.49 lakhs, for the quarter ended June 30, 2024.
- 1 joint venture, whose interim financial results includes the Group's share of net loss of Rs. 0.09 lakhs and Group's share of total comprehensive loss of Rs. 0.09 lakhs for the quarter ended June 30, 2024.

The unaudited interim financial results and other unaudited financial information of these subsidiaries and joint venture have not been reviewed by their auditors and have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these subsidiaries and joint venture, is based solely on such unaudited interim financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion on the Statement in respect of matters stated in para 6 and 7 above is not modified with respect to our reliance on the work done and the reports of the other auditors and the financial results certified by the Management.

For SRBC & CO LLP

Chartered Accountants

ICAI Firm registration number: 324982E/E300003

per Pramod Kumar Bapna  
Partner

Membership No.: 105497

UDIN: 24105497BKFG6Y4577

Place: Mumbai



# **S R B C & C O L L P**

Chartered Accountants

Date: August 8, 2024

## **Annexure 1 to the Report**

### **Holding Company:**

1. Peninsula Land Limited

### **Subsidiaries:**

1. Peninsula Holdings and Investments Private Limited
2. Peninsula Mega Properties Private Limited
3. Peninsula Crossroads Private Limited
4. Pavurotti Real Estate Development Private Limited
5. Peninsula Mega Township Developers Private Limited
6. Midland Township Private Limited
7. Rockfirst Real Estate Limited

### **Step Down Subsidiaries:**

1. Truewin Realty Limited
2. Goodhome Realty Limited
3. R R Mega City Builders Limited
4. Inox Mercantile Company Private Limited
5. Peninsula Facility Management Services Limited
6. Peninsula Investment Management Company Limited
7. Peninsula Pharma Research Centre Private Limited
8. Peninsula Trustee Limited
9. Planetview Mercantile Company Private Limited
10. Takenow Property Developers Private Limited
11. Peninsula Integrated Land Developers Private Limited
12. Peninsula Mega City Development Private Limited
13. Sketch Real Estate Private Limited
14. Eastgate Real Estate Developers LLP
15. Westgate Real Estate Developers LLP
16. Topvalue Real Estate Development Private Limited

### **Joint Venture:**

1. Bridgeview Real Estate Development LLP
2. Hem Infrastructure and Development Private Limited
3. Penbrook Capital Advisors Private Limited
4. Peninsula Brookfield Trustee Private Limited
5. Hem-Bhattad (AOP)
6. Harborpeak Real Estate Private Limited

### **Associate:**

1. RA Realty Ventures LLP



Statement of Unaudited Consolidated financial results for the quarter ended 30th June 2024					
(Rs. in Lakhs, except per share data)					
Sr No.	Particulars	Consolidated			
		Quarter ended		Year ended	
		Jun-24	Mar-24	Jun-23	Mar-24
		Unaudited	Audited (refer note no. 5)	Unaudited	Audited
1	Revenue from Operations	3,348	11,347	18,646	57,204
2	Other Income	341	522	187	1,001
3	<b>Total Income (1+2)</b>	<b>3,689</b>	<b>11,869</b>	<b>18,833</b>	<b>58,205</b>
	<b>Expenses:</b>				
	a) Really cost incurred	1,152	1,325	4,447	10,768
	b) Changes in Realty Inventories	(20)	4,730	8,326	26,175
	<b>c) Cost of Realty Sales (a+b)</b>	<b>1,132</b>	<b>6,055</b>	<b>12,773</b>	<b>36,943</b>
	d) Employees Benefits Expense	624	402	519	1,963
	e) Finance Cost	837	938	1,144	3,856
	f) Depreciation and amortisation *	107	106	558	876
	g) Other Expenses	1,180	1,817	1,172	5,493
4	<b>Total Expenses (c+d+e+f+g)</b>	<b>3,880</b>	<b>9,318</b>	<b>16,166</b>	<b>49,131</b>
5	<b>Profit / (Loss) before Exceptional Items and Tax and share of net profit of Associates and Joint Ventures accounted for using the Equity Method (3 - 4)</b>	<b>(191)</b>	<b>2,551</b>	<b>2,667</b>	<b>9,074</b>
6	<b>share of net profit of Associates and Joint Ventures accounted for using the Equity Method</b>				
	Share of Profit / ( Loss) of Associates and Joint Ventures	(17)	(38)	(135)	21
7	<b>Profit / (Loss) before Exceptional Items and Tax</b>	<b>(208)</b>	<b>2,513</b>	<b>2,532</b>	<b>9,095</b>
8	Exceptional Items (net) (Refer note no.3)	-	(33)	3464	3,731
9	<b>Profit / (Loss) before Tax for the year / period (7+8)</b>	<b>(208)</b>	<b>2,480</b>	<b>5,996</b>	<b>12,826</b>
	<b>Tax Expense :</b>				
	Current Tax	-	-	-	-
	Adjustment of tax relating to earlier period / year	-	14	-	13
	Deferred Tax	(15)	36	(37)	(16)
10	<b>Total Tax Expense</b>	<b>(15)</b>	<b>50</b>	<b>(37)</b>	<b>(3)</b>
11	<b>Profit / (Loss) After Tax for the year /period (9-10)</b>	<b>(193)</b>	<b>2,430</b>	<b>6,033</b>	<b>12,829</b>
12	<b>Other Comprehensive Income</b>				
	i) Items that will not be reclassified to profit or loss	(2)	(14)	1	(8)
	ii) Income tax relating to Items that will not be reclassified to profit or loss	-	-	-	-
	iii) Items that will be reclassified to profit or loss	-	-	-	-
	iv) Income tax relating to Items that will be reclassified to profit or loss	-	-	-	-
13	<b>Total Other Comprehensive Income for the year/period</b>	<b>(2)</b>	<b>(14)</b>	<b>1</b>	<b>(8)</b>
	<b>Total Comprehensive Income for the year / period (11+12)</b>	<b>(195)</b>	<b>2,416</b>	<b>6,034</b>	<b>12,821</b>
	<b>Profits / (Losses) attributable to :</b>				
	a) Owners of the Company	(187)	2,451	6,046	12,878
	b) Non-Controlling interest	(6)	(21)	(13)	(49)
14	<b>Other Comprehensive Income attributable to :</b>				
	a) Owners of the Company	(2)	(14)	1	(8)
	b) Non-Controlling interest	-	-	-	-
15	<b>Total Comprehensive Income attributable to :</b>				
	a) Owners of the Company	(189)	2,437	6,047	12,870
	b) Non-Controlling interest	(6)	(21)	(13)	(49)
16	Earnings per Equity Share (EPS) (Face value of Rs.2 each) Not annualised except year end				
	Basic	(0.06)	0.77	2.06	4.30
	Diluted	(0.06)	0.77	2.05	4.26
17	Paid up Equity Share Capital (Face value per share of Rs.2 each)	6,180	6,180	5,880	6,180
18	Other Equity				15,028

\* Quarter ended June 30, 2023 includes Rs.470 Lakhs pertaining to earlier periods.

**SIGNED FOR IDENTIFICATION BY**

*Ashok V*  
**S R B & CO LLP**  
 MUMBAI



**PENINSULA LAND LIMITED**

1401, Tower B, 14th Floor,  
 Peninsula Business Park,  
 Ganpatrao Kadam Marg,  
 Lower Parel, Mumbai – 400013.

Phone : +91 22 6622 9300  
 Email : info@peninsula.co.in  
 URL : www.peninsula.co.in  
 CIN NO.: L17120MH1871PLC000005



Statement of Unaudited Consolidated financial results for the quarter ended 30th June 2024

Notes:

- The financial results for the quarter ended June 30, 2024 have been reviewed by the Audit Committee of the Board and subsequently approved by the Board of Directors at its meeting held on August 8, 2024 in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Further, the same have been subjected to review by the statutory auditors of the Company.
- These results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 - Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- Exceptional Items :

Rs In Lakhs

Exceptional items comprise	Quarter Ended		Year end	
	Jun-24	Mar-24	Jun-23	Mar-24
(Impairment)/Reversals of investments /Loans in other entities	-	-	50	350
Gain arising on settlement of external debt	-	-	5,804	5,804
Impairment of loans and investments in equity of Associates & Joint ventures	-	(33)	(2,390)	(2,423)
<b>Total</b>	-	<b>(33)</b>	<b>3,464</b>	<b>3,731</b>

- During the quarter ended June 30, 2024, the Holding Company has issued and allotted by way of a preferential issue 2,65,48,672 fully paid up Unlisted, Unsecured Optionally Convertible Debentures (OCDs) of face value of Rs. 56.50/- each, amounting to Rs 15,000 Lakhs. The holder has an option to convert the OCDs into fully paid up equity shares of face value Rs 2/- of the Company at any time within a period of 18 (Eighteen) months from the date of allotment at conversion price of Rs 56.50/-. The holding Company has utilized / invested the proceeds of the issue in accordance with the terms of the OCD subscription agreement.
- Figures for the quarter ended March 31, 2024 are the balancing figures between the audited figures in respect of the full year ended March 31, 2024 and the unaudited figures of nine months ended December 31, 2023 being the third quarter of the financial year which were subjected to limited review by auditors.
- The Group is primarily engaged only in the business of real estate development. As the Group operates in a single business and geography, the disclosure of such segment-wise information as defined in "IND AS 108 - Operating Segments" is not required and accordingly not provided.



For and on behalf of the Board of Directors

Rajeev A. Piramal  
Executive Vice Chairman & Managing Director

Mumbai : August 8, 2024



**PENINSULA LAND LIMITED**

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