



## 3P LAND HOLDINGS LIMITED

Registered Office

JWP:112

20<sup>th</sup> January, 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 Unaudited Financial Results of the Company for the quarter/nine months ended on 31<sup>st</sup> December, 2023. A copy of the said Financial Results together with the Limited Review Report, for the quarter ended on 31<sup>st</sup> December, 2023, is attached for your information and records.

The meeting commenced at 12:45 P.m. and concluded at 13:30 P.m.

Kindly take the aforesaid on your records.

Thanking you,

Yours faithfully,  
For 3P LAND HOLDINGS LTD.,

Jagadish  
Waman Patil

Digitally signed by  
Jagadish Waman  
Patil  
Date: 2024.01.20  
13:25:01 +05'30'

(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 : [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.

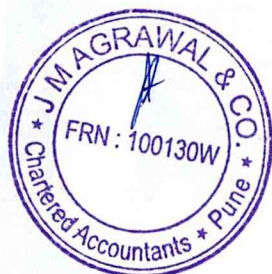
Tel: +91-20-40773333, Fax: 91-20-40773388.

E-mail: admin@3pland.com Website : www.3pland.com

## Statement of Standalone and Consolidated unaudited Financial Results for the Quarter and Nine Months ended December 31, 2023

(₹. in lakhs unless stated otherwise)

		Standalone results						Consolidated results					
		Quarter ended			Nine months ended		Year ended	Quarter ended			Nine months ended		Year ended
		31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)	31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)
(i)	Interest income	42.78	42.20	38.97	123.34	111.87	149.93	42.78	42.20	38.97	123.34	111.87	149.93
(ii)	Dividend income	-	67.84	-	67.84	67.84	67.84	-	67.84	-	67.84	67.84	67.84
(iii)	Rental income	8.66	8.67	8.66	25.99	25.99	34.65	8.66	8.67	8.66	25.99	25.99	34.65
(iv)	Sale of services	37.50	12.50	-	50.00	-	-	37.50	12.50	-	50.00	-	-
(I)	<b>Total revenue from operations</b>	<b>88.94</b>	<b>131.21</b>	<b>47.63</b>	<b>267.17</b>	<b>205.70</b>	<b>252.42</b>	<b>88.94</b>	<b>131.21</b>	<b>47.63</b>	<b>267.17</b>	<b>205.70</b>	<b>252.42</b>
(II)	Other income	0.03	0.03	-	0.09	-	0.12	0.03	0.03	-	0.09	-	0.12
(III)	<b>Total income</b>	<b>88.97</b>	<b>131.24</b>	<b>47.63</b>	<b>267.26</b>	<b>205.70</b>	<b>252.54</b>	<b>88.97</b>	<b>131.24</b>	<b>47.63</b>	<b>267.26</b>	<b>205.70</b>	<b>252.54</b>
	<b>Expenses</b>												
(i)	Employee benefits expenses	27.93	11.53	3.08	42.54	9.37	12.45	27.93	11.53	3.08	42.54	9.37	12.45
(ii)	Depreciation and amortization	2.25	2.38	2.39	7.02	7.16	9.54	2.25	2.38	2.39	7.02	7.16	9.54
(iii)	Other expenses	6.60	10.39	5.65	23.85	20.71	26.05	6.60	10.39	5.65	23.85	20.71	26.05
(IV)	<b>Total expenses</b>	<b>36.78</b>	<b>24.30</b>	<b>11.12</b>	<b>73.41</b>	<b>37.24</b>	<b>48.04</b>	<b>36.78</b>	<b>24.30</b>	<b>11.12</b>	<b>73.41</b>	<b>37.24</b>	<b>48.04</b>
(V)	Profit/(loss) before exceptional item, share of profit/(loss) of associate and tax (III-IV)	52.19	106.94	36.51	193.85	168.46	204.50	52.19	106.94	36.51	193.85	168.46	204.50
(VI)	Share of profit/(loss) of associate accounted by using equity method	-	-	-	-	-	-	-	-	-	-	-	-
(VII)	<b>Profit/(loss) before tax (V+VI)</b>	<b>52.19</b>	<b>106.94</b>	<b>36.51</b>	<b>193.85</b>	<b>168.46</b>	<b>204.50</b>	<b>52.19</b>	<b>106.94</b>	<b>36.51</b>	<b>193.85</b>	<b>168.46</b>	<b>204.50</b>
(VIII)	<b>Tax expense:</b>												
	(1) Current tax	13.63	27.32	9.50	50.07	42.84	52.22	13.63	27.32	9.50	50.07	42.84	52.22
	(2) Deferred tax	(0.50)	(0.41)	(0.67)	(1.26)	(0.93)	(1.24)	(0.50)	(0.41)	(0.67)	(1.26)	(0.93)	(1.24)
(IX)	<b>Profit/(loss) for the period (VII-VIII)</b>	<b>39.06</b>	<b>80.03</b>	<b>27.68</b>	<b>145.04</b>	<b>126.55</b>	<b>153.52</b>	<b>39.06</b>	<b>80.03</b>	<b>27.68</b>	<b>145.04</b>	<b>126.55</b>	<b>153.52</b>
(X)	<b>Other comprehensive income</b>												
	A (i) Items that will not be reclassified to profit or loss	(6.79)	1,524.93	1,139.63	2,025.55	1,200.68	(249.63)	(6.79)	1,524.93	1,139.63	2,025.55	1,200.68	(249.63)
	- Tax on above items	0.78	(174.45)	(130.38)	(231.72)	(137.36)	28.56	0.78	(174.45)	(130.38)	(231.72)	(137.36)	28.56
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Other comprehensive income (A+B) (net of tax)</b>	<b>(6.01)</b>	<b>1,350.48</b>	<b>1,009.25</b>	<b>1,793.83</b>	<b>1,063.32</b>	<b>(221.07)</b>	<b>(6.01)</b>	<b>1,350.48</b>	<b>1,009.25</b>	<b>1,793.83</b>	<b>1,063.32</b>	<b>(221.07)</b>
(XI)	<b>Total comprehensive income for the period (IX+X)</b>	<b>33.05</b>	<b>1,430.51</b>	<b>1,036.93</b>	<b>1,938.87</b>	<b>1,189.87</b>	<b>(67.55)</b>	<b>33.05</b>	<b>1,430.51</b>	<b>1,036.93</b>	<b>1,938.87</b>	<b>1,189.87</b>	<b>(67.55)</b>
(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)	Reserves (other equity excluding revaluation reserve)	-	-	-	-	-	3,862.66	-	-	-	-	-	3,700.01
(XIV)	Earning per equity share (face value of ₹.2/-each)												
	(1) Basic (₹.)	0.22	0.44	0.15	0.81	0.70	0.85	0.22	0.44	0.15	0.81	0.70	0.85
	(2) Diluted(₹)	0.22	0.44	0.15	0.81	0.70	0.85	0.22	0.44	0.15	0.81	0.70	0.85



**CONSOLIDATED SEGMENT REPORTING FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2023**

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			Nine months ended		Year ended
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>Segment revenue</b>						
a) Leasing	8.66	8.67	8.66	25.99	25.99	34.65
b) Investments	42.78	110.04	38.97	191.18	179.71	217.77
c) Services	37.50	12.50	-	50.00	-	-
<b>Total income</b>	<b>88.94</b>	<b>131.21</b>	<b>47.63</b>	<b>267.17</b>	<b>205.70</b>	<b>252.42</b>
<b>Segment results (Profit before interest, depreciation and tax)</b>						
a) Leasing	6.69	6.21	7.48	18.84	24.15	33.34
b) Investments	42.78	110.04	38.97	191.18	179.71	217.77
c) Services	37.50	12.50	-	50.00	-	-
<b>Total</b>	<b>86.97</b>	<b>128.75</b>	<b>46.45</b>	<b>260.02</b>	<b>203.86</b>	<b>251.11</b>
<b>Less: Depreciation</b>						
a) Leasing	2.25	2.38	2.39	7.02	7.16	9.54
b) Investments	-	-	-	-	-	-
c) Services	-	-	-	-	-	-
<b>Total</b>	<b>2.25</b>	<b>2.38</b>	<b>2.39</b>	<b>7.02</b>	<b>7.16</b>	<b>9.54</b>
Add/(Less): Other unallocable income/(expenses), net	(32.53)	(19.43)	(7.55)	(59.15)	(28.24)	(37.07)
<b>Profit/(loss) before tax</b>	<b>52.19</b>	<b>106.94</b>	<b>36.51</b>	<b>193.85</b>	<b>168.46</b>	<b>204.50</b>
<b>Segment assets</b>						
a) Leasing	48.13	51.01	59.80	48.13	59.80	56.41
b) Investments	8,869.85	8,834.32	8,125.54	8,869.85	8,125.54	6,689.98
c) Services	-	12.50	-	-	-	-
d) Unallocated	18.06	4.01	0.90	18.06	0.90	3.22
<b>Total Assets</b>	<b>8,936.04</b>	<b>8,901.84</b>	<b>8,186.24</b>	<b>8,936.04</b>	<b>8,186.24</b>	<b>6,749.61</b>
<b>Segment liabilities</b>						
a) Leasing	-	-	-	-	-	-
b) Investments	-	-	-	-	-	-
c) Services	-	-	-	-	-	-
d) Unallocated	390.75	389.60	322.41	390.75	322.41	143.19
<b>Total Liabilities</b>	<b>390.75</b>	<b>389.60</b>	<b>322.41</b>	<b>390.75</b>	<b>322.41</b>	<b>143.19</b>

**Notes:**

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on January 20, 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.
- Previous periods amounts have been regrouped wherever considered necessary to conform to current period's presentation.

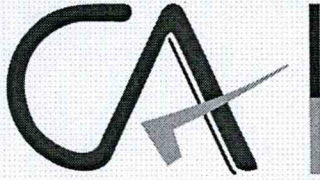
On behalf of the Board of Directors

*G.N. Jajodia*

G.N.Jajodia  
Chairman

Place: Mumbai  
Date: 20th January, 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 nine months ended December 31, 2023 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.



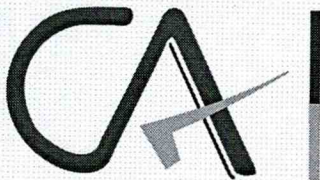
For J M Agrawal & Co.  
Chartered Accountants  
Firm Registration Number: 100130W

Punit Agrawal  
Partner  
Membership Number: 148757

UDIN: 24148757BKFPGR7628

Place: Mumbai  
Date: January 20, 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 consolidated financial results of 3P Land Holdings Limited (the "Company") and its associate Biodegradable Products India Limited (the "Associate Company") for the quarter and nine months ended December 31, 2023 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.



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

Punit Agrawal  
Partner  
Membership Number: 148757

UDIN: 24148757BKFPGS6743

Place: Mumbai  
Date: January 20, 2024



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