



3P LAND HOLDINGS LIMITED

Registered Office

JWP:100

15th October, 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 and Consolidated Unaudited Financial Results of the Company for the quarter/half year ended on 30th September, 2022. A copy of the said Financial Results together with the Limited Review Report, for the quarter ended on 30th September, 2022, is attached for your information and records.

The meeting commenced at 11:15 a.m. and concluded at 12.05 p.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 : admin@3pland.com; Web Site : 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



3P LAND HOLDINGS LIMITED

CIN: L74999MH1999PLC013394

Read. Office : Theraon, 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, 2022

(₹. in lakhs unless stated otherwise)

	Standalone results						Consolidated results					
	Quarter ended			Half Year Ended		Year ended	Quarter ended			Half Year Ended		Year ended
	30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)	30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
1 Total Income from Operations	114.78	43.29	90.94	158.07	128.21	214.64	114.78	43.29	90.94	158.07	128.21	214.64
2 Profit/(loss) before exceptional item share of profit/(Loss) of Associate and tax	100.62	31.33	78.90	17.33	105.53	168.93	100.62	31.33	78.90	131.95	105.53	168.93
3 Net Profit / (Loss) for the period after exceptional item, share of profit/(Loss) of Associate but before tax	100.62	31.33	78.90	131.95	105.53	168.93	100.62	31.33	78.90	131.95	94.09	157.49
4 Net Profit / (Loss) for the period after tax	74.94	23.93	59.16	98.87	79.22	126.91	74.94	23.93	59.16	98.87	67.78	115.47
5 Other Comprehensive Income (net of tax)	414.52	(360.45)	438.56	54.07	2,160.57	1,896.23	414.52	(360.45)	438.56	54.07	2,160.57	1,896.23
6 Total Comprehensive Income for the period [Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax)]	489.46	(336.52)	497.72	152.94	2,239.79	2,023.14	489.46	(336.52)	497.72	152.94	2,228.35	2,011.70
7 Equity Share Capital (face value ₹.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
8 Other equity (excluding revaluation reserve)-						6,476.62						6,313.97
9 Earnings per share (of ₹.2/-each) Basic & Diluted (₹.)	0.42	0.13	0.33	0.55	0.44	0.71	0.42	0.13	0.33	0.55	0.38	0.64

Notes:

- 1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on October 15, 2022.
- 2) The Limited Review under Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulation, 2015 has been carried out by Statutory Auditor.
- 3) 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.
- 4) The above is an extract of the detailed format of Financial Results for the Quarter and Half year ended 30th September, 2022 filed with the Stock Exchanges under Regulation 33 of SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015. The full format of these Financial Results is available on Stock Exchange website (www.bseindia.com and www.nseindia.com) and Company's website (www.3pland.com).
- 5) Previous periods amounts have been regrouped wherever considered necessary to confirm to current period's presentation.

On behalf of the Board of Directors

G.N. Jajodia
Chairman

Place: Mumbai
Date: 15th October, 2022





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, 2022

(₹. in lakhs unless stated otherwise)

	Standalone results						Consolidated results					
	Quarter ended			Half Year Ended			Quarter ended			Half Year Ended		
	30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)	30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
(i) Interest income	38.27	34.63	41.87	72.90	70.78	140.29	38.27	34.63	41.87	72.90	70.78	140.29
(ii) Dividend income	67.84	-	40.70	67.84	40.70	40.70	67.84	-	40.70	67.84	40.70	40.70
(iii) Rental income	8.67	8.66	8.37	17.33	16.73	33.65	8.67	8.66	8.37	17.33	16.73	33.65
(I) Total revenue from operations	114.78	43.29	90.94	158.07	128.21	214.64	114.78	43.29	90.94	158.07	128.21	214.64
(II) Other income	-	-	(0.03)	-	-	0.12	-	-	(0.03)	-	-	0.12
(III) Total income	114.78	43.29	90.91	158.07	128.21	214.76	114.78	43.29	90.91	158.07	128.21	214.76
Expenses												
(i) Employee benefits expenses	3.21	3.08	2.97	6.29	5.91	12.87	3.21	3.08	2.97	6.29	5.91	12.87
(ii) Depreciation and amortization	2.38	2.39	2.38	4.77	4.78	9.54	2.38	2.39	2.38	4.77	4.78	9.54
(iii) Other expenses	8.57	6.49	6.66	15.06	11.99	23.42	8.57	6.49	6.66	15.06	11.99	23.42
(IV) Total expenses	14.16	11.96	12.01	26.12	22.68	45.83	14.16	11.96	12.01	26.12	22.68	45.83
(V) Profit/(loss) before exceptional item, share of profit/(loss) of associate and tax (III-IV)	100.62	31.33	78.90	131.95	105.53	168.93	100.62	31.33	78.90	131.95	105.53	168.93
(VI) Share of profit/(loss) of associate accounted by using equity method	-	-	-	-	-	-	-	-	-	-	(11.44)	(11.44)
(VII) Profit/(loss) before tax (V+VI-VII)	100.62	31.33	78.90	131.95	105.53	168.93	100.62	31.33	78.90	131.95	94.09	157.49
(VIII) Tax expense:	-	-	-	-	-	-	-	-	-	-	-	-
(1) Current tax	25.63	7.71	20.00	33.34	26.85	43.10	25.63	7.71	20.00	33.34	26.85	43.10
(2) Deferred tax	0.05	(0.31)	(0.26)	(0.26)	(0.54)	(1.08)	0.05	(0.31)	(0.26)	(0.26)	(0.54)	(1.08)
(IX) Profit/(loss) for the period (VIII-IX)	74.94	23.93	59.16	98.87	79.22	126.91	74.94	23.93	59.16	98.87	67.78	115.47
(X) Other comprehensive income	-	-	-	-	-	-	-	-	-	-	-	-
A (i) Items that will not be reclassified to profit or loss	468.06	(407.01)	495.20	61.05	2,360.66	2,062.19	468.06	(407.01)	495.20	61.05	2,360.66	2,062.19
- Tax on above items	(53.54)	46.56	(56.64)	(6.98)	(200.09)	(165.96)	(53.54)	46.56	(56.64)	(6.98)	(200.09)	(165.96)
B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-
Other comprehensive income (A+B)	414.52	(360.45)	438.56	54.07	2,160.57	1,896.23	414.52	(360.45)	438.56	54.07	2,160.57	1,896.23
(XI) Total comprehensive income for the period (IX+X)	489.46	(336.52)	497.72	152.94	2,239.79	2,023.14	489.46	(336.52)	497.72	152.94	2,228.35	2,011.70
(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)	-	-	-	-	-	6,476.62	-	-	-	-	-	6,313.97
(XIV) Earning per equity share (face value of ₹. 2/-each)	-	-	-	-	-	-	-	-	-	-	-	-
(1) Basic (₹.)	0.42	0.13	0.33	0.55	0.44	0.71	0.42	0.13	0.33	0.55	0.38	0.64
(2) Diluted(₹)	0.42	0.13	0.33	0.55	0.44	0.71	0.42	0.13	0.33	0.55	0.38	0.64



CONSOLIDATED SEGMENT REPORTING FOR THE HALF YEAR AND QUARTER ENDED SEPTEMBER 30, 2022

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

(₹. in lakhs unless stated otherwise)

Particulars	Quarter ended			Half Year Ended		Year ended
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Segment revenue						
a) Leasing	8.67	8.66	8.37	17.33	16.73	33.65
b) Investments	106.10	34.63	73.68	140.73	102.59	172.35
c) Unallocated	-	-	8.86	-	8.89	8.76
Total income	114.77	43.29	90.91	158.06	128.21	214.76
Segment results (Profit before interest, depreciation and tax)						
a) Leasing	8.34	8.33	8.04	16.67	16.05	32.33
b) Investments	106.11	34.63	73.68	140.74	102.59	160.91
Total	114.45	42.96	81.72	157.41	118.64	193.24
Less: Depreciation						
a) Leasing	2.38	2.39	2.38	4.77	4.77	9.54
b) Investments	-	-	-	-	-	-
c) Unallocated	-	-	-	-	0.01	-
Total	2.38	2.39	2.38	4.77	4.78	9.54
Add/(Less): Other unallocable income/(expenses), net	(11.45)	(9.24)	(0.44)	(20.69)	(19.77)	(26.21)
Profit/(loss) before tax	100.62	31.33	78.90	131.95	94.09	157.49
Segment assets						
a) Leasing	63.48	63.24	72.64	63.48	72.64	65.72
b) Investments	6,952.34	6,393.28	7,034.74	6,952.34	7,034.74	6,780.38
c) Unallocated	0.90	14.29	5.23	0.90	5.23	3.29
Total Assets	7,016.72	6,470.81	7,112.61	7,016.72	7,112.61	6,849.39
Segment liabilities						
a) Leasing	-	-	0.20	-	0.20	-
b) Investments	-	-	-	-	-	-
c) Unallocated	189.83	133.36	221.78	189.83	221.78	175.42
Total Liabilities	189.83	133.36	221.98	189.83	221.98	175.42

Statement of Assets & Liabilities	Standalone		Consolidated	
	As on 30.09.2022	As on 31.03.2022	As on 30.09.2022	As on 31.03.2022
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
A Assets:				
1 Financial Asset				
(a) Cash and cash equivalents	9.54	8.78	9.54	8.78
(b) Receivables				
(i) Trade receivable	-	-	-	-
(ii) Other receivables	0.03	0.15	0.03	0.15
(c) Loans	1,619.18	1,509.18	1,619.18	1,509.18
(d) Investments	5,487.71	5,426.66	5,325.05	5,264.00
2 Non-Financial Assets				
(a) Current tax assets (Net)	-	2.26	-	2.26
(b) Investment Property	35.04	37.79	35.04	37.81
(c) Property, Plant and Equipment	24.67	26.69	24.68	26.69
(d) Other Non Financial assets	3.20	0.51	3.20	0.51
Total Assets	7,179.37	7,012.02	7,016.72	6,849.38
B Liabilities and equity				
1 Financial Liabilities				
(a) Trade Payables	-	-	-	-
(b) Other financial liabilities	3.00	4.25	3.00	4.25
2 Non Financial Liabilities				
(a) Current Tax Liability (net)	8.94	-	8.94	-
(b) Deferred tax liabilities (net)	177.88	171.15	177.89	171.16
3 Equity				
(a) Equity Share Capital	360.00	360.00	360.00	360.00
(b) Other Equity	6,629.55	6,476.62	6,466.89	6,313.97
Total Liabilities and Equity	7,179.37	7,012.02	7,016.72	6,849.38



CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2022


(₹. in lakhs unless stated otherwise)

	STANDALONE		CONSOLIDATED	
	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)
A Cash Flow from Operating Activities				
Net Profit / (Loss) before Taxation	131.95	105.53	131.95	94.09
Adjustments for:				
Depreciation	4.77	4.77	4.77	4.77
Loss on discard of property, plant & equipment	-	0.04	-	0.04
Share of net Profit/(Loss) of associate	-	-	-	(11.44)
Operating profit before Working Capital Changes	136.72	110.34	136.72	110.34
Change in financial assets / Other non financial Assets	(112.57)	(100.81)	(112.57)	(100.81)
Change in Financial liabilities / Other non financial liabilities	(1.25)	(1.29)	(1.25)	(1.29)
Cash Generated from / (used) in Operations	22.90	8.24	22.90	8.24
Income Tax paid (net of refunds)	(22.14)	(12.93)	(22.14)	(12.93)
Net cash from / (used) in Operating Activities	0.76	(4.69)	0.76	(4.69)
B Cash flow from Investing Activities				
Payment for Property, Plant & Equipmet	-	-	-	-
Net cash from / (used) in Investing Activities	-	-	-	-
C Cash flow from Financing Activities				
Payment of Dividend	-	-	-	-
Net cash from / (used) in Financing Activities	-	-	-	-
Net change in Cash & Cash Equivalents (A+B+C)	0.76	(4.69)	0.76	(4.69)
Cash & Cash Equivalents (Opening Balance)	8.78	16.85	8.78	16.85
Cash & Cash Equivalents (Closing Balance)	9.54	12.16	9.54	12.16

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on October 15, 2022. 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 confirm to current period's presentation.

On behalf of the Board of Directors


G.N. Jajodia
Chairman

Place: Mumbai
Date: 15th October, 2022





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, 2022 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 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 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



Agrawal..

Punit Agrawal
Partner
Membership Number: 148757

UDIN: 22148757AZUKZR6826

Place: Mumbai
Date: October 15, 2022



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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 (the "Associate Company") for the quarter and half year ended September 30, 2022 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 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: Mumbai
Date: October 15, 2022



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

Punit Agrawal
Partner
Membership Number: 148757

UDIN: 22148757AZULOQ8083

