JWP:107

The Manager,
Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalai Street,
Mumbai - 400001.

Scrip Code: 516092

Dear Sir,

3P LAND HOLDINGS LIMITED
[Formerly known as Pudumjee Industries Limited'

Registered Office

27th July, 2019

i The Manager,
Listing Department,
National Stock Exchange of India Ltd., Exchange Plaza, 5th Floor,
Plot No. C/1, G Block,
Bandra Kuria Complex,
Bandra (E),
Mumbai - 400051.

Scrip Code: 3PLAND

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 30th June, 2019. A copy of the said Financial Results together with the Limited Review Report, for the quarter ended on 30th June, 2019, is attached for your

information and records.

The meeting commenced at 10.15 a.m. and concluded at 11.25 a.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.
End: A/a.

Registered Office:
Thergaon, Chinchwad, Pune-411033 Tel: +91-20-30613333, Fax : +91-20-3061 3388 E-Mail : skP pudumiee.com. CIN L74999MH1999PLC013394 GSTIN:-27AAACP048781ZQ 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: pudumjeeftpudumjee.com Web Site : www.pudumjeeindustries.com.

Statement

3P LAND HOLDINGS LIMITED

(formerly known as Pudumjee Industries Limited)
CIISI: 1174999MH1999PLC013394

LAND Regd.Office : Thergaon, Pune 411 0 33.
Te1:+91-20-4 0773333,Fax:91-20-4:3773388.
E-mail:sk@pudurnjee.com Website :www.pudurnjeeindustries.com

of Standalone Unaudited Financial Results for the Quarter ended June 30, 2019
(Z. In lakhs unless stated otherwise)
Quarter ended
30.06.2019

(Unaudited)

30.06.2018

(i) (Unaudited)
(ii)
(iii)

Interest Income
Dividend Income
Rental Income

2.98

-

6.14

40.26

-

(I) Total 3-70 Revenue from operations 9.12 43.96 (II) Other Income
- (III) Total - Income (I + II)

9.12

(i)
(ii)
(iii)
(iv)

Expenses
Finance Costs

Employee Benefits Expenses
Depreciation and amortization
Other expenses

5.25
4.76
3.53
10.26

43-96

41.82
2.98
1.83

(IV) Total Expenses (IV)

23.80

7.30

(V) Profit/(loss) before exceptional item and tax (III- IV) (14.68)

5193

(VI) Exceptional item

13.50 (VII) Profit/(loss) before tax (V - VI)
(28.18) (VIII) Tax Expense: (9.97)
(1) Current Tax
(2) Deferred Tax -
-

-

(IX) Profit - /(Loss) for the period (VII - VIII)
(28.18) (X) Other Comprehensive (9.97) Income (net of tax)
A (i) Items that will not be reclassified to profit or loss
13 (i) Items that will be reclassified to profit or loss (778.99)

-

608.05

Other Comprehensive Income (A + 13)

(778.99) (XI) Total Comprehensive 608.05
Income for the period (IX + X) (807.17)
(XII)
(XIII)

Paid up equity capital (face value of Z. 2/-per share)
Earning per equity share (face value of 4.2i-each)
Basic (Z.)
Diluted (4)

360.00

(0.16)
(0.16)

598.08

360.00

(0.06)
(0.06)

The Board

SEGMENT REPORTING FOR THE QUARTER ENDED JUNE 30, 2019
mentioned

of
reportable

Directors
segments

of the Company
of

examines the Group's performance based on the nature of products and services and has identified below its business as follows:
a) Leasing business
b) Investments
Particulars (Z. In labs) Quarter ended
30.06.2019

Segment Revenue (Unaudited)

30.06.2018

(Unaudited)
a) Leasing business
b) Investments
Net

6.14
2.98

3.70

40.26 sale/ Income from operation
Segment Results 9.12 (Profit before interest and tax) :
a) Leasing business
b) Investments
Total

0.71
2.98

43.96

(0.30)

Less: Finance 3.69

40.26
Cost

a) Leasing business
b) Investments
Total

_

5.25

39.96

•

41-82

Add/(Less): Other unallocable income/(expenses), net

5.25 41.82

Profit before (26.62) (8.11) tax
(28.18)

a)
b)
c)
Total

Segment Assets
Leasing business
Investments
Unallocated
Assets

97.87
3.346.58
130.16

60.07
7,219.79

Segment Liabilities 3.574.61

112.36

a)
b)
c)
Total

Leasing business
Investments
Unallocated
Liabilities

0.33

631.47
2.10

7,392.22

0.33
1,651.81

633.90

2.21

1,654.35

4..

Notes:

1)

2)

3)

4)

5)

6)

7)

8)

Place:
Date:

The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on July 27, 2019.

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 I 2019, the Company has for the first time adopted Ind AS with a transition date of April 1, 2018.

The loss of Rs. 778.99 lakhs presented in other comprehensive income for the quarter ended June 30, 2019 is notional, out of this loss amounting to Rs. 663.59 lakhs represents change in fair value of investment in equity instruments held and loss amounting to Rs. 115.40 lakhs represents difference in selling price of such investments sold during the quarter against its fair value as on March 31, 2019. As per Ind AS, investment in equity instruments (other than in Subsidiary/Associate etc.) should be measured at fair value at each reporting date. Accordingly, on transition date the Company has made an irrevocable election to present changes in fair value of investments in such equity instruments in other comprehensive income. These fair value changes give rise to unrealised gain/(loss), until actual sale/disposal.

The statement does not include Ind AS compliant results for the preceding quarter and previous year ended March 31, 2019 as the same is not mandatory as per SEBI's circular dated July 5,2016.

The Company completed, with itself, amalgamation of wholly owned subsidiaries Pudurojee Hygiene Products Limited (PI IPL) and Pudumjee Holding Limited (PHL), pursuant to 'Scheme of Amalgamation' (the "Scheme") approved by NCLT. The approval from NCLT was received on December 14, 2018 with appointed date as April 1, 2017. Corresponding results for quarter ended June 30, 2018 presented with these financial results have not been restated for accounting the impact of amalgamation. Hence, the same is not comparable.

The reconciliation of net profit reported in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS is given below:

(T. In lakhs)

Description

Quarter
ended
June 30, 2018

Net profit as per previous GAAI' (Indian GAAI')

Ind AS adiustments:

(9.97)

NIL

Net profit as per Ind AS
Other comprehensive income for the period, net of tax 608.05 Total comprehensive income for the period 598.08 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 nesessary to confirm present period's presentation.

On behalf of the Board of Directors

J Lt
Mumbai G.N.Jajodia

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'

July 27, 2019 Chairman

Ok I J M Agrawal & Co.

Chartered Accountants

To
The Board of Directors
3P Land Holdings Limited

1. We have reviewed the accompanying statement of unaudited financial results of 3P Land Holdings Limited (the "Company") for the quarter ended June 30, 2019. 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 these financial results 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 of unaudited financial results 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.

Place: Pune

Date: July 27, 2019

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

Punit Agrawal
Partner

Membership Number: 148757

UDIN: 190385aaAAAAAA1004

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A - 202, Leela Gardens, Opp. SBI,
Lane No 10, Kalyani Nagar, Pune -411006 020 - 49307356 info@jmagrawal.com www.jmagrawal.com