

PRADHIN LIMITED
Regd.Off. New No. 54, Old No. 61, Sembudoss Street, Chennai 600 001
CIN: L15100TN1982PLC009418

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year ended 30th September 2023
(Rs. in lakhs except per share data)

No.	Particulars	Quarter Ended			Six months ended		Year ended
		Unaudited 30.09.2023	Unaudited 30.06.2023	Unaudited 30.09.2022	Unaudited 30.09.2023	Unaudited 30.09.2022	Audited 31.03.2023
I	Revenue From Operations	248.37	42.24	335.66	290.61	335.66	1,706.41
II	Other Income	7.30	-	-	7.30	9.52	12.47
III	Total Income (I+II)	255.66	42.24	335.66	297.90	345.18	1,718.88
IV	EXPENSES						
	Cost of materials consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	246.19	41.94	338.45	288.13	338.45	1,683.69
	Changes in inventories of finished goods, Stock-in-Trade and working-progress	-	-	(4.62)	-	(4.62)	11.88
	Employee benefits expense	1.99	1.98	0.32	3.97	0.32	4.28
	Finance costs	-	-	0.01	-	0.01	2.23
	Depreciation and amortization expenses	0.02	0.02	0.03	0.04	0.07	0.12
	Other expenses	3.55	5.26	8.54	8.81	13.54	28.19
	Total expenses (IV)	251.74	49.20	342.75	300.94	347.78	1,730.39
V	Profit/(loss) before exceptional items and tax (III-IV)	3.92	(6.96)	(7.09)	(3.04)	(2.60)	(11.51)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/ (loss) before tax(V-VI)	3.92	(6.96)	(7.09)	(3.04)	(2.60)	(11.51)
VIII	Income Tax expenses:						
	(1) Current tax	-	-	-	-	(1.12)	(1.32)
	(2) Deferred tax	-	-	-	-	-	0.04
IX	Profit (Loss) after Tax (VII-VIII)	3.92	(6.96)	(7.09)	(3.04)	(3.72)	(10.24)
X	Other Comprehensive Income						
	A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XI	Total Other Comprehensive Income/(Loss) (Net of Tax)(IX+X)	3.92	(6.96)	(7.09)	(3.04)	(3.72)	(10.24)
XII	Paid up equity share capital (Face Value of Rs.10/- each)	364.69	364.69	364.69	364.69	364.69	364.69
XIII	Earnings per equity share						
	(1) Basic	0.11	(0.19)	(0.19)	(0.08)	(0.10)	(0.28)
	(2) Diluted	0.11	(0.19)	(0.19)	(0.08)	(0.10)	(0.28)

Notes :

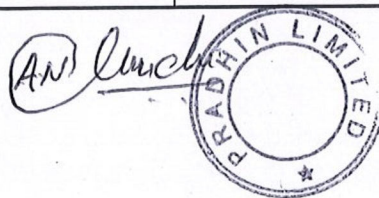
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Parent Company at their respective meetings held on 6th November, 2023. The unaudited interim standalone financial results for the quarter and half year ended 30th September, 2023 have been subjected to limited review by the statutory auditors, who have expressed an unmodified opinion.
- The above standalone unaudited financial results have been prepared in accordance with the recognition and measurement principles of the Companies Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended thereafter and other recognized accounting practices and policies to the extent applicable.
- The company has only one operating segment.
- On 13th April 2023 the Acquirer Mr. Nitin Vitthalrao Thorave had entered into a Share Purchase Agreement ("SPA") with the outgoing Promoter i.e. Bobby Sonathalia Jalan and Govind Prasad HUF present Promoters and members of Promoter Group for acquisition of 2,08,511 shares, constituting 5.71% of the voting Share capital of the company. In pursuant of which, Open Offer has been made by the Acquirer Mr. Nitin Vitthalrao Thorave to the equity shareholders of the company to acquire from them up to 9,48,688 equity shares of face value of Rs 10/-each representing 26% of the total equity and voting share capital of the company. In this connection, Post Offer Public Announcement to the Public Shareholders of the Company had been filed with the Stock Exchange on September 6, 2023.
- Figures of previous periods have been regrouped/ reclassified wherever necessary to conform to current period classification.

Place: Ahmedabad
Date: 6th November, 2023

For and on behalf of the Board of Directors
Pradhin Limited
(Signature)
Ajay Chaudhari
Managing Director
DIN : 00266186



PRADHIN LIMITED		
Regd.Off. New No. 54, Old No. 61, Sembudoss Street, Chennai 600 001		
CIN: L15100TN1982PLC009418		
UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES		
(Rs. in Lakhs)		
Particulars	As At 30.09.2023	As At 31.03.2023
	Unaudited	Audited
Assets		
Non-current assets		
(a) Property, Plant and Equipment	0.08	0.12
(b) Capital work-in-progress	-	-
(c) Investment Property	-	-
(d) Goodwill	-	-
(e) Other Intangible assets	-	-
(f) Intangible assets under development	-	-
(g) Biological Assets other than bearer plants	-	-
(h) Financial Assets		
(i) Investments	-	-
(ii) Trade receivables	-	-
(iii) Loans	-	-
(iv) Other Non Current Financial Assets	29.57	29.57
(i) Deferred tax assets (net)	11.07	11.07
(j) Other non-current assets	-	-
Total Non Current Assets	40.72	40.76
Current assets		
(a) Inventories	-	-
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade receivables	633.00	634.60
(iii) Cash and cash equivalents	10.77	3.32
(iv) Bank balances other than (iii) above	0.01	0.01
(v) Loans	-	-
(vi) Other Current Financial Assets	10.60	12.46
(c) Current Tax Assets (Net)	4.91	4.67
(d) Other current assets	-	-
Total Current Assets	659.30	655.05
Total Assets	700.02	695.82
Equity and Liabilities		
Equity		
(a) Equity Share capital	364.69	364.69
(b) Other Equity	240.52	243.56
Total Equity	605.20	608.25
Liabilities		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	9.22	4.36
(ia) Lease liabilities	-	-
(ii) Trade Payables:-		
(A) Total outstanding dues of micro enterprises and small enterprises	-	-
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises.	-	-
(iii) Other financial liabilities	-	-
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	-	-
(d) Other non-current liabilities	-	-
Total Non Current Liabilities	9.22	4.36
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings		
(a) Lease liabilities	-	-
(ii) Trade Payables:-		
(a) total outstanding dues of micro enterprises and small enterprises	9.25	8.50
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	75.98	72.66
(iii) Other financial liabilities (other than those specified in item (c))	-	-
(a) Other current liabilities	0.36	1.67
(b) Provisions	-	0.39
(d) Current Tax Liabilities (Net)	-	-
(c) Current Tax Liabilities (Net)	-	-
Total Current Liabilities	85.60	83.21
Total Equity and Liabilities	700.02	695.82



 ANJ [Signature]

 PRADHIN LIMITED

PRADHIN LIMITED

Regd.Off. New No. 54, Old No. 61, Sembudoss Street, Chennai 600 001


CIN: L15100TN1982PLC009418

Unaudited Standalone Cash Flow Statement For the half year ended 30th September 2023

(Rs. in Lakhs)

Particulars	Half year ended	Half year ended
	30.09.2023	30.09.2022
	Unaudited	Unaudited
A. Cash Flow From Operating Activities:		
Profit before tax	(3.04)	(2.60)
Adjustments for:	-	-
Depreciation & Amortization expense	0.04	0.07
Finance Cost	-	0.01
Interest Income classified as investing cash flows	(3.80)	(9.52)
Impairment of non Current asset	-	-
Balances written back	-	-
Profit on sale of Property, Plant & Equipment	-	-
Operating profit before working capital changes	(6.80)	(12.04)
Adjustments for	-	-
(Increase)/Decrease in Trade Receivables & Other Current assets	3.21	(10.42)
(Increase)/Decrease in Inventories	-	(4.62)
Increase/(Decrease) in Trade & Other Payables	4.07	12.00
Increase/(Decrease) in Other Current Liabilities	(1.69)	(2.15)
Cash generated from operations	(1.21)	(17.22)
Direct taxes paid (net of refunds)	-	(1.12)
Net cash from operating activities	(1.21)	(18.35)
B. Cash Flow From Investing Activities	-	-
Interest Income	3.80	9.52
Sale of Property, Plant & Equipment	-	-
Profit on sale of Property, Plant & Equipment	-	-
Purchase of Property, Plant & Equipment	-	-
Net cash flows used in investing activities	3.80	9.52
C. Cash Flows From Financing Activities	-	-
Interest paid	-	(0.01)
Proceeds from Long Term Borrowings	4.86	9.30
Net cash flow inflow / (outflow) from financing activities	4.86	9.29
Net Increase/(Decrease) In Cash And Cash Equivalents (A+B+C)	7.45	0.47
Cash and cash equivalents at the beginning of the year	3.32	3.39
Cash and cash equivalents at the end of the Period	10.77	3.86

(A.W) *[Signature]*



Independent Auditor's Review Report on Review of Interim Financial Results

To The Board of Directors Pradhin Limited

We have reviewed the accompanying statement of Unaudited financial results of M/s. Pradhin Limited ("the company") for the quarter ended September 30, 2023 and year to date from April 1, 2023 to September 30, 2023 ("the statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulation, 2015 as amended.

This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting ("Ind AS 34"), prescribed under Section 133 of Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by 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 audit. We have not performed an audit and, accordingly, we do not express 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 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 Disclosures Requirements) Regulation, 2015 read with circulars issued from time to time, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For RMJ & Associates LLP
Chartered Accountants
Firm Regn. No.: W100281

MALAV JITENDRA
AJMERA

Digitally signed by MALAV
JITENDRA AJMERA
Date: 2023.11.06 14:02:06
+05'30'



Partner
Malav Jitendra Ajmera
Membership No.: 114351

UDIN: 23114351BGWUUE1837
UDIN Date: 6th November 2023

Place: Ahmedabad
Date: 06th November 2023