

PRABHHANS INDUSTRIES LIMITED

CIN: L70200TG1993PLC016389

(Formerly known as SEA GOLD INFRASTRUCTURE LIMITED)

Regd. Office: Plot No.270E/A, MCH No.985, Road No.10, Jubilee Hills,
Hyderabad – 500 033, Phone No: +91 – 40 – 23544558, Fax: +91 – 40 – 23544558

Email: seagoldacqa@gmail.com, Website: www.seagoldaqua.com

Hyderabad, February 14, 2022

To
The Department of Corporate Services
BSE Limited
25th Floor, P J Towers,
Dalal Street, Fort,
Mumbai – 400001

Ref: – BSE Scrip Code: 530361 (PRABHHANS INDUSTRIES LTD)

Sub.: Unaudited Financial Results for the quarter and nine months ended December 31, 2021.

Dear Sir/Madam,

This is to inform you that the Board of Directors at their meeting held today i.e., February 14, 2022 have approved and taken on record the Unaudited Financial Results of the Company for the quarter and nine months ended December 31, 2021.

Further pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the following:

1. Unaudited Financial Results of the Company for the quarter and nine months ended December 31, 2021.
2. 'Independent Auditors Limited Review Report' for the quarter and nine months ended December 31, 2021, provided by our statutory auditor 'Ramesh Athasniya and Company.', Chartered Accountants.

Kindly take the same on record and acknowledge the receipt of the same.

Thanking You,
Yours Faithfully,

For PRABHHANS INDUSTRIES LIMITED
(Formerly known as Sea Gold Infrastructure Limited)

Sd/-

Vijayalakshmi Panati
Managing Director
DIN: 06635011

PRABHHANS INDUSTRIES LIMITED

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Hyderabad, February 14, 2022

To

BSE LIMITED

Regd. Office: 25th Floor, P J Towers,
Dalal Street, Fort,
Mumbai – 400001

Sub.: Outcome of Board Meeting held on February 14, 2021 at 5.30 P.M

Ref: Company Scrip Code: 530361 (SEA GOLD INFRASTRUCTURE LIMITED)

Dear Sir/Madam,

This is to inform you that, the meeting of Board of Directors of the Company was held earlier today at 5.30 P.M and concluded at 9.30 P.M.

The Outcome of the Board Meeting, *inter-alia*, is as under:

- 1. Approval of the Unaudited Financial Results for the quarter and nine months ended December 31, 2021.**

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the meeting of board of directors of the company was held earlier today at 5.30 P.M and concluded at 9.30 P.M. The board of directors at this board meeting approved the Unaudited Financial Results, as approved by the Audit Committee for the Quarter and nine months ended December 31, 2021 along with other matters.

- 2. Limited Review Report for the quarter and nine months ended December 31, 2021.**

The Board considered and approved the Limited Review Report prepared by M/s. Ramesh Athasniya & Co., Statutory Auditors of the company, for the quarter and nine months ended December 31, 2021.

Kindly take the same on record and acknowledge the receipt of the same.

Thanking You,

Yours Faithfully,

For PRABHHANS INDUSTRIES LIMITED

(Formerly known as Sea Gold Infrastructure Limited)

P. Vijaya Lakshmi

Vijayalakshmi Panati
Managing Director
DIN: 06635011



Independent Auditors' Review Report on Standalone Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

The Board of Directors of Sea Gold Infrastructure Limited

1. We have reviewed the accompanying statement of Un-audited Financial Results (the "Statement") of **Sea Gold Infrastructure Limited** ("the Company") for the quarter ended **December 31, 2021** ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. Further, The statement, which is the responsibility of the Company's Management to ensure that the accounting policies used in preparation of this statement are consistent with those used in the preparation of the Company's opening unaudited Balance Sheet as at April 1, 2020 prepared in accordance with the (Indian Accounting Standards) Rules, 2015 (IND AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies. Attention is drawn to the fact that the figures for the corresponding quarter ended June 30, 2019 including the reconciliation of net profit/loss under IND AS of the corresponding quarter with net profit reported under previous GAAP, as included in the Statement have been approved by the Board of Directors but have not been subjected to limited review or audit. The Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to express an opinion on the statement based on our review of such interim standalone financial statements.

We conducted our review in accordance with the Standards on Review engagements (SRE) 24.10 "Review of Interim Financial Information performed by the Independent auditors of the Entity" issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the review to obtain moderate assurance as to whether the financial statement is free from material misstatement. A review is limited primarily to inquires of the 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.

Continued in Page No. 02



::: Page No. 02 :::

Based on our review conducted as above, nothing has come to our attention that causes us to believe that statement has not been prepared in all material respects in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and SEBI Circulars CIR/CFD/CMD/15/2015 dated 30 November, 2015 and CIR/CFD/FAC/62/2016 dated 5 July 2016 and other recognized accounting practices and policies, and 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.

For M/s RAMESH ATHASNIYA & CO;
Chartered Accountants,



CA. RAVIDUTT TRIVEDI
Partner
Membership No.205252
FRN No. 007480S

Place: Hyderabad
Date: 14th February, 2022.
UDIN: 22205252ACFEDR5504

PRABHHANS INDUSTRIES LIMITED

SCHEDULE III OF THE COMPANIES ACT 2013

Registered Office: Plot No.23, Phase IV, IDA Jeedimetla, Hyderabad - 500 055

CIN: L70200TG1993PLC016389

SCRIP CODE: 530361

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31st DECEMBER, 2021

PART-I

Particulars	Quarter Ended			Year To Date		Previous Year ended
	31-12-2021	30-09-2021	31-12-2020	31-12-2021	31-12-2020	31-03-2021
	UnAudited	UnAudited	UnAudited	UnAudited	UnAudited	Audited
1 Income From Operations						
(a) Net Sales / Income from Operations	-	-	-	-	-	-
(b) Other Income	-	-	-	-	-	-
Total Income	0.00	0.00	0.00	0.00	0.00	0.00
2 Expenses						
a. Consumption of Raw Material	-	-	-	-	-	-
b. Purchase of Traded Goods/Shares	-	-	-	-	-	-
c. (Increase)/Decrease in stock in trade and work in Progress	-	-	-	-	-	-
d. Employee benefits expense	1,56,000.00	1,56,000.00	1,56,000.00	4,68,000.00	4,68,000.00	6,24,000.00
e. Depreciation	3,558.00	3,558.00	3558.00	10,674.00	10,674.00	14,232.00
f. Other Expenditure	3,30,600.00	12,90,899.00	27,343.70	20,39,798.00	7,09,254.00	7,12,081.00
Total Expenses	490158.00	1450457.00	186901.70	2518472.00	1187928.00	1350313.00
3 Profit/ (Loss) from operations before other Income, Finance Cost and exceptional items (1-2)	(490158.00)	(1450457.00)	(186901.70)	(2518472.00)	(1187928.00)	(1350313.00)
4 Other Income	-	-	-	-	-	-
5 Profit/ (Loss) from ordinary activities before Finance Cost and exceptional items (3±4)	(490158.00)	(1450457.00)	(186901.70)	(2518472.00)	(1187928.00)	(1350313.00)
6 Finance Cost	-	-	-	-	-	-
7 Profit/ (Loss) from ordinary activities after Finance Cost but before exceptional items (5±6)	(490158.00)	(1450457.00)	(186901.70)	(2518472.00)	(1187928.00)	(1350313.00)
8 Exceptional Items	0.00	0.00	0.00	0.00	0.00	-

P. Vijaya Laxmi



9	Profit/ (Loss) from ordinary activities before Tax (7±8)	(490158.00)	(1450457.00)	(186901.70)	(2518472.00)	(1187928.00)	(1350313.00)
10	Tax expense:	(399.00)	-	0.00	(399.00)	0.00	0.00
11	Net Profit/ (Loss) from ordinary activities afetr Tax (9±10)	(489759.00)	(1450457.00)	(186901.70)	(2518073.00)	(1187928.00)	(1350313.00)
12	Extraordinary items (net of Tax expense _____ Lakhs)	0.00	0.00	0.00	0.00	0.00	0.00
13	Net Profit * / (Loss) for the Period(11±12)	(489759.00)	(1450457.00)	(186901.70)	(2518073.00)	(1187928.00)	(1350313.00)
14	Share of Profit /(loss) of associates	-Nil-	-Nil-	-Nil-	-Nil-	-Nil-	-Nil-
15	Minority Interest	-Nil-	-Nil-	-Nil-	-Nil-	-Nil-	-Nil-
16	Net Profit / (Loss) after taxes, minirity interest and share of Profit / (loss) of the associates(13±14±15)	(489759.00)	(1450457.00)	(186901.70)	(2518073.00)	(1187928.00)	(1350313.00)
17	Paid up equity share capital (Face Value of the Share shall be indicated)	54482400	54482400	54482400	54482400	54482400	54482400
18	Reserves excluding Revaluation reserves as per balance shee of previous accounting year	0.00	0.00	0.00	0.00	0.00	-
19 (i)	Earnings per share (before extraordinary items)						
	(1) Basic	(0.09)	(0.27)	(0.03)	(0.46)	(0.22)	(0.25)
	(2) Diluted	(0.09)	(0.27)	(0.03)	(0.46)	(0.22)	(0.25)
19 (ii)	Earnings per share (afte extraordinary items)						
	(1) Basic	-Nil-	-Nil-	-Nil-	-Nil-	-Nil-	-Nil-
	(2) Diluted	-Nil-	-Nil-	-Nil-	-Nil-	-Nil-	-Nil-

P. Vijaya Lakshmi



PRABHHANS INDUSTRIES LIMITED

SCHEDULE III OF THE COMPANIES ACT 2013

PART-II

Particulars	3 months Ended	3 months Ended	Corresponding 3 months ended in the Previous Year	Year to Date Figures for current period ended	Year to Date Figures for Previous Year	Previous Year ended
	31-12-2021	30-09-2021	31-12-2020	31-12-2021	31-12-2020	31-03-2021
	UnAudited	UnAudited	UnAudited	UnAudited	UnAudited	Audited
A. Particulars Of Share Holding						
1. Public Share Holding						
- Number of Shares	3478318	3478318	3478318	3478318	3478318	3478318
- Percentage of shareholding	50.68%	50.68%	50.68%	50.68%	50.68%	50.68%
2. Promoters and promoter group shareholding						
a. Pledged / encumbered						
- No of Equity Shares						
- Percentage of Shares (of the shareholding of promoter and promoter group)						
- Percentage of Shares (of the total share capital of the company)						
b. Non encumbered						
- No of Equity Shares	3385432	3385432	3385432	3385432	3385432	3385432
- Percentage of Shares (of the shareholding of promoter and promoter group)	49.32%	49.32%	49.32%	49.32%	49.32%	49.32%
- Percentage of Shares (of the total share capital of the company)	49.32%	49.32%	49.32%	49.32%	49.32%	49.32%

Particulars	3 Months Ended (31-12-2021)
B. Investor Complaints	
Pending at the beginning of the quarter	-NIL-
Received during the quarter	-NIL-
Disposed during the quarter	-NIL-
Remaining unsolved during the quarter	-NIL-

P. Vijaya Laxmi



Notes:

- 1 The format for the Unaudited quarterly results as prescribed in SEBI Circular CRI/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with the requirements of SEBI Circular CRI/CFD/FAC/62/2016 dated July 5, 2016 and exemption as given under clause 2.6.1(iii) has been availed. Hence, figures of corresponding previous quarter and previous year have not been provided.
- 2 There is a possibility that these quarterly financial results may require adjustment before compiling the final Ind AS financial statements as of and for the quarter ending **March 31, 2022** due to changes in financial reporting requirements arising from new or revised standards or interpretations issued by MCA or changes in the use of one or more optional exemptions from retrospective application of certain Ind AS as permitted under Ind AS 101.
- 3 Previous period figures have been regrouped, wherever necessary, for the purpose of comparison.
- 4 The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on **February, 2022**.
- 5 The Standalone Unaudited Financial Results have been prepared and subjected to Limited Review by the Statutory Auditors in accordance with Indian Accounting Standards (Ind-AS) as notified by Ministry of Corporate Affairs; Regulation 33 of SEBI (LODR) Regulations, 2015 and Schedule III Division II of Companies Act, 2013. The Limited Review was carried out by Statutory Auditors for the Quarter ended 31st December, 2021. The Ind AS Complaint figures for the Corresponding previous Quarter ended **30th September, 2021** have not been subject to review or audit, however the Company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs
- 6 The results are also available on the website of the Company
- 7 Reconciliation between Financial Results previously reported (referred to as PREVIOUS GAAP) and Ind AS for the Quarter ended **31st December, 2021** (As per paragraph 32 of Ind AS 101)

Particulars	Quarter Ended 31/12/2021 (Amount in Rs.)	Year Ended 31/03/2021 (Amount in Rs.)
Net Profit as per previous GAAP		
Increase in profit due to:		
Fair Value Impact for financial instrument	-Nil-	-Nil-
Net Profit after Ind AS (After Tax)		
Other Comprehensive Income	-Nil-	-Nil-
Total Comprehensive Income under Ind AS	-Nil-	-Nil-

Place : Hyderabad
Date : 14-02-2022

P. Vijaya Lakshmi



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Hyderabad, February 14, 2022

To
Department of Corporate Services
Listing Department,
BSE Limited,
1st Floor, New Trading Wing,
Rotunda Building, P.J. Towers,
Dalal Street Fort,
Mumbai-400001

Sub: Declaration regarding Limited Review Report with unmodified opinion on Financial Statements of the Company for the quarter and nine months ended – December 31, 2021.

Ref: Sea Gold Infrastructure Limited (Scrip Code – 530361)

Dear Sir/Madam,

Pursuant to Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019, we hereby declare that the statutory auditors of the Company i.e., Ramesh Athasniya & Company., Chartered Accountants have issued the Limited Review Report on standalone unaudited quarterly financial statements of the Company for the quarter and nine months ended December 31, 2021 with unmodified opinion and does not contains any qualifications.

Kindly take the above information on records and oblige.

Thanking you,

For PRABHHANS INDUSTRIES LIMITED
(Formerly known as Sea Gold Infrastructure Limited)

Sd/-
Vijayalakshmi Panati
Managing Director
DIN: 06635011

PRABHHANS INDUSTRIES LIMITED

CIN: L70200TG1993PLC016389

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Hyderabad, February 14, 2022

To
Department of Corporate Services
Listing Department,
BSE Limited,
1st Floor, New Trading Wing,
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Dalal Street Fort,
Mumbai-400001

Sub: Declaration regarding Limited Review Report with unmodified opinion on Financial Statements of the Company for the quarter and nine months ended – December 31, 2021.

Ref: Sea Gold Infrastructure Limited (Scrip Code – 530361)

Dear Sir/Madam,

Pursuant to Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019, we hereby declare that the statutory auditors of the Company i.e., Ramesh Athasniya & Company., Chartered Accountants have issued the Limited Review Report on standalone unaudited quarterly financial statements of the Company for the quarter and nine months ended December 31, 2021 with unmodified opinion and does not contains any qualifications.

Kindly take the above information on records and oblige.

Thanking you,

For PRABHHANS INDUSTRIES LIMITED
(Formerly known as Sea Gold Infrastructure Limited)

P. Vijaya Lakshmi

Vijayalakshmi Panati
Managing Director
DIN: 06635011



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DECLARATION

TO WHOMSOEVER IT MAY CONCERN

This is to declare that the Limited Review Report for the quarter and nine months ending December 31, 2021 is unmodified and does not contain any qualification.

Kindly take the above information on records.

Thanking you,

For PRABHHANS INDUSTRIES LIMITED

(Formerly known as Sea Gold Infrastructure Limited)

P. Vijaya Lakshmi

Vijayalakshmi Panati
Managing Director
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Hyderabad, February 14, 2022

To
Department of Corporate Services
Listing Department,
BSE Limited,
1st Floor, New Trading Wing,
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Dalal Street Fort,
Mumbai-400001

Subject: Reconciliation table for equity for Standalone Financial Results for the Quarter and nine months ended December 31, 2021.

We are submitting herewith standalone reconciliation table for equity for Standalone Quarterly Financial Results for the Quarter and nine months ended December 31, 2021 as per IND - AS for your kind records.

RECONCILIATION TABLE FOR EQUITY FOR STANDALONE QUARTERLY FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2021.

(Rs. In Lakhs)

Nature of Adjustment	As at December 31, 2021	As at December 31, 2021
Equity Capital as per GAAP Provision	544.8240	544.8240
Adjustment in relation to IND AS	NIL	NIL
Equity Capital as per IND AS	544.8240	544.8240

However, figures of financial results as on December 31, 2021 along with disclosure submitted will remain unchanged and the above shall form part of the declared result.

We request you to take it on your records and oblige.

Thanking you,

For PRABHHANS INDUSTRIES LIMITED
(Formerly known as Sea Gold Infrastructure Limited)

Sd/-

Vijayalakshmi Panati
Managing Director
DIN: 06635011

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Subject: Reconciliation table for equity for Standalone Financial Results for the Quarter and nine months ended December 31, 2021.

We are submitting herewith standalone reconciliation table for equity for Standalone Quarterly Financial Results for the Quarter and nine months ended December 31, 2021 as per IND - AS for your kind records.

RECONCILIATION TABLE FOR EQUITY FOR STANDALONE QUARTERLY FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2021.

(Rs. In Lakhs)

Nature of Adjustment	As at December 31, 2021	As at December 31, 2021
Equity Capital as per GAAP Provision	544.8240	544.8240
Adjustment in relation to IND AS	NIL	NIL
Equity Capital as per IND AS	544.8240	544.8240

However, figures of financial results as on December 31, 2021 along with disclosure submitted will remain unchanged and the above shall form part of the declared result.

We request you to take it on your records and oblige.

Thanking you,

For PRABHHANS INDUSTRIES LIMITED

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P. Vijaya Lakshmi

Vijayalakshmi Panati
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Department of Corporate Services
Listing Department,
BSE Limited,
1st Floor, New Trading Wing,
Rotunda Building, P.J. Towers,
Dalal Street Fort,
Mumbai-400001

Dear Sir/Madam,

Subject: Reconciliation table for Net Profit/Loss for Standalone Financial Results for the Quarter and nine months ended December 31, 2021.

We are submitting herewith standalone reconciliation table for Net Profit/Loss for Standalone Financial Results for the Quarter and six months ended September 30, 2021, as per IND - AS for your kind records.

RECONCILIATION TABLE FOR NET PROFIT/LOSS FOR STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2021

Reconciliation of Statement of Profit & Loss for the Standalone Financial Results reported for the previous year under Ind GAAP with Ind AS for the Quarter and nine months ended December 31, 2021 is as below:

(Rs. In Lakhs)

Nature of Adjustment	Quarter and nine months ended December 31, 2021	Quarter and nine months ended December 31, 2020
Revenue from operations as per GAAP Provision	0.00	0.00
Other Comprehensive Income as per GAAP Provision	0.00	0.00
Tax Expense as per GAAP Provision	0.00	0.00
Profit /(Loss) after Tax as per GAAP Provision	(0.46)	(0.22)
Adjustment in relation to IND AS	0.00	0.00
Total comprehensive income for the period as per IND AS	0.00	0.00

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However, figures of financial results as on December 31, 2021 along with disclosure submitted will remain unchanged and the above shall form part of the declared result.

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Thanking you,

For PRABHHANS INDUSTRIES LIMITED

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P. Vijaya Lakshmi

Vijayalakshmi Panati
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