

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, Telangana-500033

Corp Office: House No. 248, Karta Ram Gali Ghass Mandi, Chaura Bazar Ludhiana 141008

Phone No. +91-40-23544558, Fax: +91-40-23544558

Email: seagoldacqa@gmail.com, Website: www.prabhhansindltd.in

Date: 12th August, 2023

To,
The Manager,
Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Towers Dalal Street
28th Floor, Dalal Street, Mumbai- 400001

Company Symbol: PRABHHANS
Script Code: 530361

Subject: Outcome of the Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held on 12th August, 2023 have approve the Following Matters:

1. Considered and approved the standalone unaudited financial results of the Company for the quarter and ended 30th June, 2023. A copy of the said standalone unaudited financial results along with the Limited Review Report by Statutory Auditor thereon is enclosed herewith;
2. The Board has approved draft Notice of Annual General Meeting and Director Report along with applicable annexure thereto for the financial year ended on 31st March, 2023;
3. The Board has appointed M/s. Vikas Verma & Associates (Practicing Company Secretaries firm) as Scrutinizer for the remote e-voting to be conducted for the ensuing Annual General Meeting.

We enclose herewith a copy of the said Standalone Un- audited financial results along with the Auditor's Limited Review Report by the Statutory Auditors of the Company.

The meeting of the Board of Directors commenced at 02:00 P.M. and concluded at 03:35 P.M.

This is for your information and record.

Thanking you,

Yours Faithfully

For & On Behalf of
Prabhans Industries Ltd

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Satnam Singh
Executive Director and CFO
DIN: 09526002

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Standalone Unaudited Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors Prabhhans Industries Limited
(Formerly known as Sea Gold Infrastructure Limited)

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("Statement") of **Prabhhans Industries Limited** (formerly known as Sea Gold Infrastructure Limited) ("the Company") for the quarter ended 30th June 2023 and the Standalone Unaudited Year to Date Results for the period 1 April 2023 to 30th June 2023 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI ((Listing Obligations and Disclosure Requirements) Regulation, 2015 (the "Regulation") as amended, including relevant circulars issued by the SEBI from time to time.

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

3. We conducted our review of the Statement 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 statements are free of material misstatements. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 (Ind AS-34) specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement

For **Kapish Jain & Associates**,
Chartered Accountants
Firm Registration No. 022743N

VIKAS
KATYAL

 Digitally signed by VIKAS KATYAL
Date: 2023.08.12 15:35:38 +05'30'

Vikas Katyal
Partner
Membership No. 512562

UDIN: 23512562BGUILU3365

Place: New Delhi
Date: 12th August 2023

PRABHHANS INDUSTRIES LIMITED

(Formerly Known as Sea Gold Infrastructure Limited)

CIN : L70200TG1993PLC016389

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Corporate Office : House No. 248, Karta Ram Gali Ghass Mandi, Chaura Bazar, Ludhiana, Punjab-141008

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS

FOR THE QUARTER ENDED 30th JUNE 2023

Rs. In Lakhs

Sl. No	Particulars	Quarter ended			Year ended
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Income				
	a) Revenue from operations	1,123.33	1,848.48	818.83	4,844.23
	b) Other income	-	-	-	-
	Total income	1,123.33	1,848.48	818.83	4,844.23
2	Expenses				
	a) Purchase of stock in trade	1,021.26	1,840.93	820.62	5,030.12
	b) Change in inventories of finished goods, work-in-progress and stock-in-trade	43.35	(101.23)	(58.64)	(443.99)
	c) Employee benefits expense	11.99	4.06	10.73	19.21
	d) Finance costs	0.01	-	2.97	-
	e) Depreciation and amortisation expense	1.70	7.64	0.04	7.75
	f) Other expenses	4.84	33.39	4.08	45.73
	Total expenses	1,083.15	1,784.79	779.80	4,658.82
3	Profit/(loss) before exceptional item & tax (1-2)	40.18	63.69	39.03	185.41
4	Exceptional Items	-	-	-	-
5	Profit/(loss) before tax (3-4)	40.18	63.69	39.03	185.41
6	Tax expense				
	1) Current tax	10.89	39.48	-	39.48
	2) Deferred tax	-	1.07	-	1.07
7	Net Profit/(Loss) after tax (5-6)	29.29	23.14	39.03	144.86
8	Other comprehensive income (OCI)				
	Items that will not be reclassified to profit and loss	-	-	-	-
	Income Tax relating to Items that will not be reclassified to profit and loss	-	-	-	-
9	Total comprehensive income for the period (7+8)	29.29	23.14	39.03	144.86
10	Paid-up Equity Share Capital (Face value of Rs. 10/- each)	624.82	624.82	624.82	624.82
11	Other Equity (excluding revaluation reserve)	-	-	-	(21.37)
12	Earnings per share (of Rs.10/- each)				
	Basic & Diluted (Rs.)	0.47	0.37	0.62	2.32

Notes:-

- The above Financial Results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their meeting held on 12th August 2023
- The above results for the quarter ended on 30 June 2023 have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
- The Company has a single reportable segment for the purpose of Ind AS-108.
- The figures for the previous period have been regrouped / rearranged / reclassified wherever necessary.

By Order of the Board
For **PRABHHANS INDUSTRIES LIMITED**

SATNAM SINGH Digitally signed by
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Date: 2023.08.12
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Satnam Singh
Director
DIN 09526002

Place: Ludhiana
Date: 12th August 2023