

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 formerly known as M/s Bhagwandas Metals Limited ("the company") for the quarter and three months ended June 30, 2021 ("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



Partner
Malav Jitendra Ajmera
Membership No.: 114351



UDIN: 21114351AAAALR7444
UDIN Date: 13th August 2021

Place: Ahmedabad
Date: 13th August 2021

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER ENDED 30.06.2021**

(Amount Rs. In Laacs Except EPS)

Sr. No.	Particulars	Quarter Ended		Year Ended	
		30.06.2021	31.03.2021	30.06.2020	31.03.2021
		Unaudited	Audited *	Unaudited	Audited
I	Revenue From Operations	77.91	2,188.54	207.82	2,396.36
II	Other Income	0.00	(6.50)	6.49	5.00
	Total Income (I+II)	77.91	2,182.04	214.32	2,401.36
III	EXPENSES				
	Cost of materials consumed		-	-	-
	Purchases of Stock-in-Trade	291.54	2,178.49	203.85	2,382.34
	Changes in inventories of finished goods, Stock-in - Trade and work-in-progress	(214.34)	-	-	-
	Employee benefits expense	0.99	1.07	1.01	4.38
	Finance costs	0.00	0.48	0.00	0.51
	Depreciation and amortization expenses	0.01	0.02	0.01	0.04
	Other expenses	3.97	23.99	1.89	35.33
	Total expenses (III)	82.16	2,204.05	206.76	2,422.59
IV	Profit/(loss) before exceptional items and tax (I-III)	(4.26)	(22.01)	7.55	(21.23)
V	Exceptional Items		-	-	-
VI	Profit/ (loss) before tax(IV-V)	(4.26)	(22.01)	7.55	(21.23)
VII	Income Tax expenses:				
	(1) Current tax	-	1.16	1.96	1.36
	(2) Deferred tax	-	0.11		0.11
VIII	Profit (Loss) for the period (VI-VII)	(4.26)	(23.28)	5.59	(22.70)
IX	Other Comprehensive Income				
	A. (i) Items that will not be reclassified to profit or loss	-	(30.00)	-	(30.00)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	7.80	-	7.80
	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	-	-	-	-
X	Total Other Comprehensive Income/(Loss) (Net of Tax)	(4.26)	(45.48)	5.59	(44.90)
XI	Paid up equity share capital (Face Value of Rs.10/- each)	364.69	364.69	364.69	364.69
XII	Earnings per equity share				
	(1) Basic	(0.12)	(0.64)	0.15	(0.62)
	(2) Diluted	(0.12)	(0.64)	0.15	(0.62)

Note :

- The above Statement of Standalone Unaudited Financial Results for the quarter ended 30th June, 2021 ("Statement") is prepared in accordance with Indian Accounting Section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation Standards ('Ind AS') prescribed under 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended. The Statement is, as reviewed by, the Audit Committee, considered and approved by the Board of Directors at its meeting held on 13th August, 2021. The Statement is subjected to 'limited review' by the Auditors of the Company and their report contains no qualification.
- The Company is engaged in the trading of Dairy Products and the same constitutes a single reporting business segment as per Ind AS 108.
- The Company does not have any discontinued operations and the profit for the period represents profits from continuing operations only.
- *Figures for the quarter ended 31.03.2021 are the balancing figures between audited figures in respect of full financial year and the unaudited published year to date figures up to the third quarter of the respective financial year.



For and on behalf of the Board of Directors

Pradhin Limited

(Signature)

Ajay Chaudhari
Managing Director
DIN : 00266186

Place: Ahmedabad
Date: 13th August, 2021