

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 Nine months ended December 31, 2020 ("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: 21114351AAAADM8366
UDIN Date: 12th February, 2021

Place: Ahmedabad
Date: 12th February, 2021

PRADHIN LIMITED
Formerly Known As: Bhagwandas Metals Limited
Regd.Off. New No. 54, Old No. 61, Sembudoss Street, Chennai 600 001
CIN: L15100TN1982PLC009418
STATEMENT OF STANDALONE UNAUDITED RESULTS
FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER,2020

(Rs. In Lacs Except EPS)

Particulars	Quarter ended			Nine Months ended		Year Ended
	31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue From Operations	-	-	83.68	207.82	11,325.08	11,446.10
II Other Income	-	5.01	4.54	11.50	5.78	5.78
III Total Income (I+II)	-	5.01	88.22	219.32	11,330.86	11,451.88
IV EXPENSES						
a. Cost of Materials Consumed	-	-	-	-	-	-
b. Purchase of Stock in Trade	-	-	82.74	203.85	11,196.93	11,319.23
c. Change in Inventories of Finished Goods, WIP & Stock in Trade	-	-	-	-	-	-
d. Employee Benefit Expense	0.99	1.31	9.41	3.31	25.09	33.26
e. Finance Costs	0.00	0.02	0.02	0.03	0.06	0.06
f. Depreciation & Amortization Expenses	0.01	-	-	0.03	0.06	0.07
g. Other Expenses	4.05	5.40	1.67	11.33	21.06	30.99
Total Expenses (IV)	5.05	6.73	93.85	218.55	11,243.20	11,383.61
V Profit/(Loss) from ordinary activities before exceptional and tax (III-IV)	(5.05)	(1.72)	(5.63)	0.77	87.65	68.27
VI Exceptional Items - Gain/(Loss)	-	-	-	-	-	-
VII Profit/(Loss) from Ordinary Activities before tax (V+VI)	(5.05)	(1.72)	(5.63)	0.77	87.65	68.27
VIII Tax Expenses						
a. Current Tax	(1.31)	(0.45)	-	0.20	25.34	4.94
b. Deffered Tax	-	-	-	-	-	14.94
Total tax expense	(1.31)	(0.45)	0.00	0.20	25.34	19.88
IX Profit/(Loss) after tax	(3.74)	(1.27)	(5.63)	0.57	62.31	48.39
X Other comprehensive income, net of income tax	-	-	-	-	-	-
A Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
Remeasurements of Post-employment defined benefit plans	-	-	-	-	-	-
B Income that will be reclassified to Profit & Loss	-	-	-	-	-	-
Total other Comprehensive income, net of income tax (X)	-	-	-	-	-	-
XI Total comprehensive income for the period (IX+X)	(3.74)	(1.27)	(5.63)	0.57	62.31	48.39
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 Reserves excluding revaluation reserve						
XIV Earnings Per Share						
Basic	(0.10)	(0.03)	(0.15)	0.02	1.71	1.33
Diluted	(0.10)	(0.03)	(0.15)	0.02	1.71	1.33

Note :

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 12th February,2021. Limited Review of the above results has been carried out by Statutory Auditors of the Company.
- Figures of the previous quarter have been regrouped and reclassified to confirm to the classification of current period, wherever necessary.
- The company has only one operating segment.

For and on behalf of the Board of Directors
For Pradhin Limited



Ajay Chaudhari
Managing Director
DIN : 00266186



Place: Ahmedabad

Date: 12th February,2021