

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 standalone financial results of M/s. Pradhin Limited ("the company") for the quarter ended December 31, 2022 ("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 J Ajmera

Membership No.: 114351

Place: Ahmedabad

Date: 14th February 2023



UDIN: 23114351BGWUHZ9605

UDIN Date: 14th February 2023

**STATEMENT OF STANDALONE UNAUDITED RESULTS
FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2022**

(Rs. in lakhs except per share data)

Sr. No.	Particulars	Quarter Ended			Nine Months ended		Year to date figure
		31.12.22	30.09.22	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations	791.28	335.66	1,305.87	1,126.94	1929.02	1,929.02
II	Other Income	-	-	100.00	9.52	102.46	102.59
	Total Income (I+II)	791.28	335.66	1,405.87	1,136.46	2,031.49	2,031.62
III	EXPENSES						
	Cost of materials consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	771.20	338.45	1,128.33	1,109.65	1,923.57	1,923.57
	Changes in inventories of finished goods, Stock-in -Trade and working-progress	16.50	(4.62)	167.89	11.88	(11.88)	(11.88)
	Employee benefits expense	1.98	0.32	1.01	2.30	3.01	3.43
	Finance costs	0.03	0.01	0.05	0.04	0.07	1.21
	Depreciation and amortization expenses	0.02	0.03	0.10	0.09	0.19	0.42
	Other expenses	6.80	8.54	52.17	20.34	57.89	75.26
	Total expenses (III)	796.52	342.75	1,349.54	1,144.30	1,972.85	1,992.01
IV	Profit/(loss) before exceptional items and tax (I-III)	(5.24)	(7.09)	56.33	(7.84)	58.64	39.61
V	Exceptional Items	-	-	-	-	-	-
VI	Profit/ (loss) before tax(IV-V)	(5.24)	(7.09)	56.33	(7.84)	58.64	39.61
VII	Income Tax expenses:						
	(1) Current tax	-	-	-	(1.12)	(0.58)	(8.71)
	(2) Deferred tax	-	-	-	-	-	2.86
VIII	Profit (Loss) for the period (VI-VII)	(5.24)	(7.09)	56.33	(8.96)	59.22	33.75
IX	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	-	-	-	-	-	-
X	Total Other Comprehensive Income/(Loss) (Net of Tax)	(5.24)	(7.09)	56.33	(8.96)	59.22	33.75
XI	Paid up equity share capital (Face Value of Rs. 10/- each)	364.69	364.69	364.69	364.69	364.69	364.69
XII	Other Equity						
XIII	Earnings per equity share						
	(1) Basic	(0.14)	(0.19)	1.54	(0.25)	1.62	0.92
	(2) Diluted	(0.14)	(0.19)	1.54	(0.25)	1.62	0.92

Notes :

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 14th February, 2023. The unaudited financial results for the quarter and nine month ended 31st December, 2022 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.
- Figures of previous periods have been regrouped/ reclassified wherever necessary to conform to current period classification.

For and on behalf of the Board of Directors
Pradhin Limited

Ajay Chaudhari
Managing Director
DIN : 00266186



Place: Ahmedabad
Date: 14th February 2023