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Corporate Office : SY No. 294A, H No. 18, Swapnashilp,
Behind Aarti Apartment, Vartak Road, Virar West,
Pincode - 401303.
Maharashtra, India
CIN: L15100TN1982PLC009418

Date: 14.11.2024

To,
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai – 400 001
Dear Sir/ Madam,

Scrip Code: PRADHIN | 530095 | INE656B01019

Sub: Outcome of Board Meeting held today i.e., 14th November, 2024

Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors in their meeting held today i.e., Thursday, 14th November, 2024 have amongst others interalia approved the Standalone Unaudited financial results for the quarter and half year ended on 30th September, 2024.

Further attached alongwith the results the limited review report for the period ended on 30th September, 2024.

The Board meeting started at 3.00 P.M. and concluded at 5.30 p.m.

Kindly take the same on record.

Thanking You,

Yours faithfully,

For, Pradhin Limited

Jay Mansukhbhai Sapariya
Director
DIN: 10683245

PRADHIN LIMITED

Balance Sheet as at 30th September, 2024

(Amount in Rs. Lakhs)

	Particulars	As at 30-09-24	As at 31-03-24
I.	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	0,96	0,08
	(b) Capital work-in-progress		
	(c) Investment property		
	(d) Goodwill		
	(e) Other intangible assets		
	(f) Intangible assets under evelopment		
	(g) Biological Assets other than bearer plants		
	(h) Financial assets		
	(i) Investments		
	(ii) Trade receivables		
	(iii) Loans		
	(iv) Other financial assets		29,56
	(i) Deferred tax assets (net)	10,73	17,26
	(j) Other non-current assets		-
		11,70	46,90
2	Current assets		
	(a) Inventories	1374,76	420,67
	(b) Financial Assets		
	(i) Investments		
	(ii) Trade receivables	8292,98	83,68
	(iii) Cash and cash equivalents	3,89	2,18
	(iv) Other Bank balances		-
	(v) Loans	2296,64	114,01
	(vi) Other financial assets	45,15	103,79
	(c) Current tax assets (Net)		0,45
	(d) Other current assets		-
		12013,41	724,78
	Total Assets	12025,10	771,68
II	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	7622,88	364,69
	(b) Other Equity	401,22	297,90
		8024,10	662,59
	Liabilities		
1	Non-current liabilities		

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30/09/2024

(All amounts are in Lakhs unless otherwise stated)

Particulars	Three Months Ended on 30.09.2024	Three Months Ended on 30.06.2024	Three Months Ended on 30.09.2023	Half Year Ended on 30.09.2024	Half Year Ended on 30.09.2023	Year ended on 31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Revenue from operations	8,292,98	-	248,37	8,292,98	290,61	460,62
2. Other Income	(51,47)	51,47	7,30	-	7,30	83,28
3. Total Revenue (1+2)	8,241,51	51,47	255,67	8,292,98	297,91	543,90
4. Expenses	-	-	-	-	-	-
Cost of Materials consumed	-	-	-	-	-	-
Purchase of stock-in-trade	9,101,98	-	246,19	9,101,98	288,13	877,64
Change in inventories of Finished Goods, Work-in-Process and Stock-in-Trade	(940,05)	-	-	(940,05)	-	(420,67)
Employees benefits expenses	1,87	-	1,99	1,87	3,97	5,24
Finance Cost	0,05	-	-	0,05	-	0,60
Depreciation and Amortisation expense	0,03	-	0,02	0,03	0,04	0,04
Other Expenses	7,62	4,26	3,55	11,88	8,81	14,66
Total Expenses	8,171,49	4,26	251,75	8,175,75	300,95	477,52
5. Profit before exceptional and extraordinary items and tax (3 - 4)	70,01	47,21	3,92	117,22	(3,04)	66,38
6. Exceptional items	-	-	-	-	-	-
7. Profit before extraordinary items and tax (5 - 6)	70,01	47,21	3,92	117,22	(3,04)	66,38
8. Extraordinary items	-	-	-	-	-	-
9. Profit before tax (7- 8)	70,01	47,21	3,92	117,22	(3,04)	66,38
10. Tax Expenses	-	-	-	-	-	-
a) Current Tax	(12,25)	12,25	-	-	-	9,81
b) Deferred tax	0,03	(0,03)	-	-	-	0,34
c) Tax of earlier years	-	-	-	-	-	1,89
11. Profit/(Loss) for the period from continuing operations (9 - 10)	82,23	34,99	3,92	117,22	(3,04)	54,34
12. Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
13. Tax expense of discontinuing operations	-	-	-	-	-	-
14. Profit/(Loss) from Discontinuing operations (after tax) (12-13)	-	-	-	-	-	-
15. Profit/(Loss) for the period (11 + 14)	82,23	34,99	3,92	117,22	(3,04)	54,34
16. Other comprehensive income net of taxes	-	-	-	-	-	-
17. Total comprehensive income for the period (15+16)	82,23	34,99	3,92	117,22	(3,04)	54,34
18. Paid-up equity share capital(Face Value of Rs.10/-Per Share)	7,622,88	364,69	364,69	7,622,88	364,69	364,69
19. I Earning Per Share(EPS) (before extraordinary items)						
(Of Rs. 10/- each) (Not annualised except last column)						
(a) Basic	0,11	0,96	0,11	0,15	(0,08)	1,49
(b) Diluted	0,11	0,96	0,11	0,15	(0,08)	1,49
ii Earning Per Share(EPS) (after extraordinary items)						
(Of Rs. 10/- each) (Not annualised except last column)						
(a) Basic	0,11	0,96	0,11	0,15	(0,08)	1,49
(b) Diluted	0,11	0,96	0,11	0,15	(0,08)	1,49

as:

The above Unaudited Financial Results for the quarter ended September 30, 2024 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 14, 2024. The statutory auditors of the company have carried out the limited review of these Results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The aforesaid Financial Results for the quarter ended on September 30, 2024 have been prepared in accordance with Companies (Indian Accounting Standard) Rule, 2015 as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and in terms of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Company operates in a single segment i.e. Food Products

Previous period's figures have been regrouped/rearranged wherever necessary, to confirm to the current period's classification.

Date : 14.11.2024
Place : Ahmedabad

For, PRADHIN LIMITED

Managing Director
GANESH VISHNU CHAVAN
DIN : 10805182

PRADHIN LIMITED

CASH FLOW STATEMENT FOR THE SIX MONTH ENDED 30TH SEPTEMBER, 2024

(Rupees in Lakhs)

Year ended
September 30,2024 Year ended
March 31,2024

A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit/(Loss) before Tax	117,22	66,38
	<i>Add/(Less) : Adjustments for non cash items</i>		
	Depreciation	0,03	0,04
	Provision for tax	-	-
	Written off Sundry Balances	-	(68,59)
	Reversal Provision for doubtful debts	-	(3,49)
	Reversal Provision for expected loss	-	(9,67)
	<i>Add/(Less) : Other adjustments</i>		
	(Profit)/Loss on Sale of Tangible/Intangible assets	-	-
	Interest Income	-	(1,53)
	Interest and Other Borrowing Cost Paid	0,05	0,60
	Re-measurement gains/loss on defined benefits plan	-	-
	Operating Profit before Working Capital Changes	117,30	(16,26)
	<i>Add/(Less) : Adjustments for working capital changes</i>		
	Changes in Current Assets		
	Decrease / (Increase) in Inventory	(954,09)	(420,67)
	Decrease / (Increase) in Trade Receivables	(8223,01)	564,07
	Decrease / (Increase) in Other bank balances	-	-
	Decrease / (Increase) in Other current financial assets	58,64	(97,87)
	Decrease / (Increase) in Current tax assets	0,45	-
	Decrease / (Increase) in Other current assets	-	-
	Decrease / (Increase) in Non current financial assets	36,09	-
	Decrease / (Increase) in Short term loans and advances	(2182,63)	(112,89)
	Changes in Current Liabilities		
	(Decrease) / Increase in Trade Payables	1934,94	84,40
	(Decrease) / Increase in Other Current Liabilities	(0,47)	-
	(Decrease) / Increase in Other Current Financial Liabilities	-	0,19
	(Decrease) / Increase in Provisions	0,84	(1,66)
	Cash generated from operations :	(9211,94)	(0,68)
	Tax Paid	-	2,34
	Net cash generated from operations :	(9211,94)	1,66
B.	NET CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of property, plant & equipment/intangible assets	(0,90)	-
	Sale of property, plant & equipment	-	-
	Change in other non current assets	-	-
	Interest Income	-	0,41
	Net cash used in investing activities :	(0,90)	0,41
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from issue of shares	7258,00	-
	Changes in current borrowings	-	1,15
	Changes in non current borrowings	1956,60	(4,36)
	Capital Expenses	-	-
	Interest and Other Borrowing Cost Paid	(0,05)	-
	Dividend paid including Corporate dividend tax	-	-
	Net cash generated from financing activities :	9214,56	(3,21)
	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	1,71	(1,14)
	CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	2,18	3,32
	CASH AND CASH EQUIVALENTS AT END OF THE YEAR	3,89	2,18

Notes:

1. The cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS 7) statement of cash flows.


2. Purchase of property, plant & equipment / Intangible assets include movement of capital work-in-progress during the year.

3. Cash and cash equivalents comprises :	As at 30.09.24	As at 31.03.24
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	(a) Financial Liabilities		
	(i) Borrowings	1956,60	-
	(ii) Trade payables		
	Total outstanding due of		
	(A) Micro enterprises and small enterprises		
	(B) Creditors other than micro enterprises and small enterprises		
	(iii) Other financial liabilities		
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)		-
	(d) Other non-current liabilities		
		1.956,60	-
2	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,15	1,15
	(ii) Trade payables		
	Total outstanding due of		
	(A) Micro enterprises and small enterprises	0,00	3,71
	(B) Creditors other than micro enterprises and small enterprises	2032,49	93,84
	(iii) Other financial liabilities		-
	(b) Other current liabilities	0,10	0,57
	(c) Provisions	10,66	9,82
	(d) Current tax liabilities (Net)		
		2044,40	109,09
	Total Equity and Liabilities	12025,10	771,68

Date : 14.11.2024
Place : Ahmedabad

For, PRADHIN LIMITED


Managing Director
GANESH VISHNU CHAVAN
DIN : 10805182

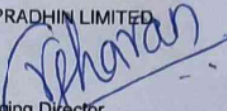
Balances in current account with banks	2,81	1,39
Cash on hand	1,07	0,79
Cash and cash equivalents in Cash Flow Statement	3,89	2,18

4. Ind AS 7 cash flow requires the entities to provide disclosures that enable users of financial statements to evaluate changes in liability arising from financing activities, including both changes arising from cash flows and non cash changes, suggesting inclusion of a reconciliation between the opening and closing balances in the balance sheet for liabilities arising from financing activities, to meet disclosure requirement.

Particulars	As at 31-03-2024	Cash flows/non cash changes	As at 30-09-2024
Borrowings - Non Current	-	1.956,60	1.956,60
Borrowings - Current	1,15	-	1,15

Date : 14.11.2024
Place : Ahmedabad

For, PRADHIN LIMITED


Managing Director
GANESH VISHNU CHAVAN
DIN : 10805182

LIMITED REVIEW REPORT

Review report to:
The Board of Directors

I have reviewed the accompanying statement of unaudited financial results of PRADHIN LIMITED (hereinafter referred to as the "Company") for the quarter ended 30th September, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/CMDI/80/2019 dated 19th July, 2019.

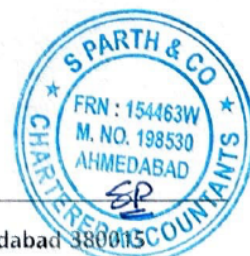
This statement is the responsibility of the Company's management and has been approved by the Board of Directors. My responsibility is to issue a report on these financial statements based on my review.

I conducted my 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 I plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatements. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. I have not performed an audit and accordingly, I do not express an audit opinion.

Basis for disclaimer of opinion:

As informed by the Director and various points pertaining to various elements of the financial statements as mentioned below may require necessary adjustments / disclosures in the financial statements and may have material and pervasive impact on the financial position of the Company for the quarter ended as at 30th September, 2024. The books of account of the company have been prepared on going concern basis. Accordingly, pending following adjustments and unavailability of sufficient and appropriate audit evidence, I am unable to express our opinion on the attached financial statements of the Company.

1. During the time of audit, I have not been provided with satisfactory supporting documents for completeness of transactions related Sales of Mustard, Wheat QTL, Caster Seed, Bajra QTL, Purchase, Valuation of Inventories and Third Party Balance Confirmation of trade receivables along with related tax compliances thereof outstanding as on 30th September, 2024 in the financial result. Therefore, I could not obtain sufficient audit evidences for the same things.
2. During the time of audit, I have not been provided fixed assets register. Further Details in regards to intangible assets recorded in the books with satisfactory valuation and supporting have not been provided with. Due to lack of documents and working, I could not evaluate working of depreciation and deferred tax liabilities/assets.



3. I have raised request for balance confirmations and cross ledgers for closing balance of loans and advances which worth amount Rs. 1957.75 lakhs, responses thereof are awaited till date.
4. In the books of accounts, the GST receivable is recorded as ₹37.70 Lakhs. However, no supporting documentation or reconciliation has been provided to verify these amounts. Furthermore, there is an absence of corresponding data from the tax portal to substantiate these figures, leaving the accuracy and completeness of the receivables unconfirmed.

Based on my review conducted as above, apart from the aforesaid observations, nothing has come to my attention, apart from the matters reported under Basis for Disclaimer of opinion that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated 19th July, 2019, including the manner in which it is to be disclosed, or that it contains any material misstatement.

I have not reviewed the accompanying financial results and other financial information for the quarter ended 30th September, 2023 which has been presented solely based on the information compiled by the Management and has been approved by the Board of Directors.

For, S Parth & Co
Chartered Accountants
Firm Registration Number: 154463W



CA Parth Shah
Proprietor
Membership Number: 198530



Date: 14/11/2024
Place: Ahmedabad

UDIN: 24198530BKIPAH9109