



**Pradhin Limited**  
(Formerly known as Bhagwandas Metals Limited)

**Registered Office :** 61, Sembudoss

Street, Chennai 600001 Tamil Nadu India

**Contact No. :** +91 99250 52000

**E-Mail ID :** [info.pradhin@gmail.com](mailto:info.pradhin@gmail.com)

**Website :** [www.pradhin.com](http://www.pradhin.com)

**Corporate & Branch Office:** 202 S.E. Soliter

FP 182, SP-182/D, T.P.S-14, B/s. Vaibhav

Apartment-2, Opp. BOMBAY Garage,

Shahibaug Ahmedabad 380004 Gujarat India

**CIN :** L15100TN1000016200418

Date: 11.11

Please find attached herewith copy of Unaudited Financial Results of Pradhin Limited for the period ending September 30, 2022.

The results are also being uploaded on the Company's website at [www.pradhin.com](http://www.pradhin.com).

**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 ("the company") for the quarter and six months ended September 30, 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*

PRADHIN LIMITED

Regd.Off. New No. 54, Old No. 61, Sembudoss Street, Chennai 600 001

CIN: L15100TN1982PLC009418

Statement of Unaudited Standalone Results for the Quarter and Half Year ended 30th September 2022

(Rs. in lakhs except per share data)

No.	Particulars	Quarter Ended	Six months ended	Year ended
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PRADHIN LIMITED		
STATEMENT OF ASSETS AND LIABILITIES		
	(Rs. in Lakhs)	
Particulars	As At 30.09.22	As At 31.03.2022
	Unaudited	Audited
<b>Assets</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment	0.74	0.81
(b) Capital work-in-progress	-	-
(c) Investment Property	-	-
(d) Goodwill	-	-
(e) Other Intangible assets	-	-
(f) Intangible assets under development	-	-
(g) Biological Assets other than bearer plants	-	-
(h) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade receivables	-	-
(iii) Loans	-	-
(iv) Other Non Current Financial Assets	29.57	29.57
(i) <b>Deferred tax assets (net)</b>	11.12	11.12
(j) <b>Other non-current assets</b>	-	-
<b>Total Non Current Assets</b>	<b>41.42</b>	<b>41.50</b>
<b>Current assets</b>		
(a) Inventories	16.50	11.88
(b) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade receivables	468.41	587.19
(iii) Cash and cash equivalents	3.86	3.39
(iv) Bank balances other than (iii) above	0.01	0.01
(v) Loans	-	-
(vi) Other Current Financial Assets	181.41	55.51
(c) <b>Current Tax Assets (Net)</b>	5.07	1.77
<b>Total Current Assets</b>	<b>675.26</b>	<b>659.75</b>
<b>Total Assets</b>	<b>716.68</b>	<b>701.25</b>
<b>Equity and Liabilities</b>		
<b>Equity</b>		
(a) Equity Share capital	364.69	364.69
(b) Other Equity	250.07	253.80
<b>Total Equity</b>	<b>614.76</b>	<b>618.48</b>
<b>Liabilities</b>		

<b>Non-current liabilities</b>		
<b>(a) Financial Liabilities</b>		
(i) Borrowings	12.84	3.54
(ia) Lease liabilities		
(ii) Trade Payables:-		
(A) Total outstanding dues of micro enterprises and small enterprises	-	-
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(iii) Other financial liabilities		
<b>Total Non Current Liabilities</b>	<b>12.84</b>	<b>3.54</b>
<b>Current liabilities</b>		
<b>(a) Financial Liabilities</b>		
(i) Trade Payables:-		
(A) total outstanding dues of micro enterprises and small enterprises	5.89	7.12
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	78.41	65.18
(iii) Other financial liabilities (other than those specified in item (c))	-	-
(b) Other current liabilities	-	0.26
(c) Provisions	-	0.02
<b>(c) Current Tax Liabilities (Net)</b>	<b>4.79</b>	<b>6.65</b>
<b>Total Current Liabilities</b>	<b>89.08</b>	<b>79.23</b>
<b>Total Financial Liabilities</b>	<b>716.68</b>	<b>701.25</b>

**PRADHIN LIMITED**
**STATEMENT OF CASH FLOW**

(Rs. in Lakhs)

		For the half year ended 30.09.22	For the year ended 31.03.22
		Unaudited	Audited
<b>A. Cash Flow From Operating Activities:</b>			
Profit before tax		(2.60)	39.60
Adjustments for:		-	-
Depreciation & Amortization expense		0.07	0.42
Finance Cost		0.01	1.21
Interest Income classified as investing cash flows		(9.52)	-
Balances written back		-	(100.00)
Profit on sale of Property, Plant & Equipment		-	(2.46)
Operating profit before working capital changes		(12.04)	(61.23)
Adjustments for		-	-
(Increase)/Decrease in Trade Receivables & Other Current assets		(10.42)	(24.50)
(Increase)/Decrease in Inventories		(4.62)	(11.88)
Increase/(Decrease) in Trade & Other Payables		12.00	(2.97)
Increase/(Decrease) in Other Current Liabilities		(2.15)	98.17
<b>Cash generated from operations</b>		<b>(17.23)</b>	<b>(1.44)</b>
Direct taxes paid (net of refunds)		(1.12)	(2.06)
<b>Net cash from operating activities</b>		<b>(18.35)</b>	<b>(4.48)</b>
<b>B. Cash Flow From Investing Activities</b>			
Income	9.52		
Property, Plant & Equipment		0.54	
sale of Property, Plant & Equipment		2.46	
of Property, Plant & Equipment		(0.63)	
<b>flows used in investing activities</b>	<b>9.52</b>	<b>2.37</b>	
<b>C. Cash Flow From Financing Activities</b>			
	(0.01)	(1.21)	
Long Term Borrowings	9.30	3.54	
<b>flow inflow / (outflow) from financing activities</b>	<b>9.29</b>	<b>2.33</b>	
<b>/(Decrease) In Cash And Cash Equivalents (A+B+C)</b>	<b>0.47</b>	<b>0.23</b>	
equivalents at the beginning of the year	3.39	3.16	
equivalents at the end of the year	3.86	3.39	

 in Ind AS 7 on Statement of Cash Flow as notified  
(Accounts) Rules, 2015.

For and on behalf of the Board of Directors

Pradhin Limited

 Ajay Chaudhari  
Managing Director


B. Cash Flow

Interest

Sale of P

Profit on

Purchase

Net cash

C. Cash Flow

Interest paid

Proceeds from

Net cash flow

Net Increase

Cash and cash

Cash and cash

Method" as set out

under Companies Act, 2013.