



**A K DUBEY & CO**  
Chartered Accountants

**Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To the Board of Directors**

**Aradhana Investments Limited**

- (1) We have reviewed the accompanying statement of unaudited standalone financial results of **Aradhana Investments Limited** (the 'Company') for the **Quarter Ended 30-June-2020** (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 ('the Regulation') as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').
- (2) The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "**Interim Financial Reporting**" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular, is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
- (3) We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



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- (4) 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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For A. K. DUBEY & CO.,**

**Chartered Accountants**

**FRN : 329518E**



**CA Arun Kumar Dubey**

**Partner**

**Membership No. 057141**

**UDIN : 21057141AAAAAW9108**

**Dated : 27-March-2021**

**Place : Kolkata**



# Aradhana Investments Ltd.

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## Statement of Standalone Unaudited Financial Results for the Quarter ended June 30, 2020

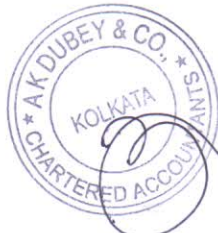
(Rs in Lakhs except for Shares and EPS)

Sl No.	Particulars	For the Quarter Ended			For the Year Ended
		June 30, 2020 (Unaudited)	March 31, 2020 (Audited)	June 30, 2019 (Unaudited)	March 31, 2020 (Audited)
I	Revenue From Operations	279.63	977.54	272.67	1943.16
II	Other Income	83.39	27.91	5.41	101.04
III	<b>Total Revenue (I+II)</b>	<b>363.02</b>	<b>1005.45</b>	<b>278.08</b>	<b>2044.20</b>
IV	<b>Expenses</b>				
	(a) Employee benefits expense	14.17	36.51	16.76	91.13
	(b) Depreciation and amortisation expense	38.74	47.46	45.25	186.19
	(c) Other expenses	545.67	80.06	(63.66)	592.44
	<b>Total Expenses</b>	<b>598.58</b>	<b>164.03</b>	<b>(1.65)</b>	<b>869.76</b>
	<b>(Loss)/ Profit before exceptional and extraordinary items and tax (III-IV)</b>	<b>(235.54)</b>	<b>841.42</b>	<b>279.73</b>	<b>1174.44</b>
V	Exceptional Items	-	-	-	-
VI	<b>(Loss) / Profit before tax after exceptional items but before extra ordinary items (V-VI)</b>	<b>(235.54)</b>	<b>841.42</b>	<b>279.73</b>	<b>1174.44</b>
VIII	Extraordinary Items	-	-	-	-
IX	<b>(Loss) / Profit before tax after extra ordinary items (VII-VIII)</b>	<b>(235.54)</b>	<b>841.42</b>	<b>279.73</b>	<b>1174.44</b>
X	<b>Tax Expense:</b>				
	Current Tax	-	256.00	-	256.00
	Deferred Tax	-	-	-	281.11
	Income tax Adjustment	-	43.50	-	43.50
XI	<b>Net Profit for the period (IX-X)</b>	<b>(235.54)</b>	<b>541.92</b>	<b>279.73</b>	<b>593.83</b>
XII	Other Comprehensive Income	-	0.00	0.00	0.00
XIII	<b>Total Comprehensive Income (XI+XII)</b>	<b>(235.54)</b>	<b>541.92</b>	<b>279.73</b>	<b>593.83</b>
XIV	No. of Equity Shares (Face Value Rs. 10 Each)	6.00	6.00	6.00	6.00
XV	Earnings Per Equity share (of Rs 10/- Each)				
	Basic	(39.26)	90.32	46.62	98.97
	Diluted	(39.26)	90.32	46.62	98.97

### Notes :

- 1.00 These financials results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and the other recognised accounting practices and policies to the extent applicable.
- 2.00 This statement is as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3.00 The Company operates in two reportable segment viz. Real Estate & Power Generation.
- 4.00 Provision for tax for the Quarter ended June 20 will be accounted for at the end of relevant financial year.
- 5.00 Previous year's & Previous quarter's figures have been rearranged/ regrouped wherever necessary.

Date: 27th March, 2021  
 Place: Kolkata



*(Signature)*

For and on behalf of the Board

*(Signature)*

J.K. Kankaria  
 Managing Director  
 DIN:- '00409918

