

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 of 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-2021** (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').
- 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.
- 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

Firm Registration No.: 329518E

Arun Kumar Dubey

Parther Membership No.: 057141

UDIN: 22057141ADVEIY7646

Place : Kolkata

Dated: 28-February-2022

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Aradhana Investments Ltd.

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Statement of Unaudited Standalone Financial Results for the Quarter ended June 30, 2021

(Rs in Lakhs except for Shares and EPS)

	(RS in Lakins except for Shares and				
SI	Particulars	Quarter Ended			Year Ended
No.		30.06.2021	31.3.2021	30.06.2020	31.3.2021
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Revenue From Operations	234.22	908.36	279.63	1836.28
11	Other Income	263.92	808.17	83.39	994.27
101	Total Revenue (I+II)	498.14	1716.53	363.02	2830.55
IV	Expenses				
	(a) Employee benefits expense	17.20	39.97	14.17	94.23
	(b) Depreciation and amortisation expense	28.70	33.98	38.74	147.76
	(c) Other expenses	277.51	141.29	545.67	469.09
	Total Expenses	323.41	215.24	598.58	711.08
	Profit/(Loss) before exceptional items and tax (III-				
V	IV)	174.73	1501.29	(235.56)	2110 47
VI	Exceptional Items	174.73	1501.29	(235.56)	2119.47
		-	-	-	-
VII	Profit/(Loss) before tax(V-VI)	174.73	1501.29	(235.56)	2119.47
VIII	Tax Expense:				
	Current Tax		328.70		328.70
	Deferred Tax		59.84		59.84
	Income tax Adjustment		(328.34)		(328.34)
1	Net Profit for the period (VII-VIII)	174.73	1441.09	(235.56)	2059.27
Х	Other Comprehensive Income		-	-	
ΧI	Total Comprehensive Income (IX+X)	174.73	1441.09	(235.56)	2059.27
XII	Other Equity				22897.73
XIII	No. of Equity Shares (Face Value Rs. 10 Each)	6.00	6.00	6.00	6.00
	Earnings Per Equity share (of Rs 10/- Each)				
	Basic	29.12	240.18	(39.26)	343.21
	Diluted	29.12	240.18	(39.26)	343.21

Notes:

- 1 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 This statement is as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3 The Company operates in two reportable segment viz. Real Estate & Power Generation.
- 4 Tax expense is accounted for as at the end of relevant financial years.
- 5 Previous year's & Previous quarter's figures have been rearranged/regrouped wherever necessary.

Date: 28th February, 2022

Place: Kolkata

For and on behalf of the Board

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