



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 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-September-2021 and Year-to-Date from 01-April-2021 to 30-September-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').
- (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.
- (4) 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

Firm Registration No. : 329518E




Arun Kumar Dubey
Partner

Membership No.: 057141

UDIN : 22057141ADVEY6004

Place : Kolkata

Dated : 28-February-2022

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Statement of Unaudited Standalone Financial Results for the Quarter and Six months ended September 30, 2021

(Rs in Lakhs except for Shares and EPS)

SI No .	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations	271.47	234.22	271.39	505.69	551.01	1836.28
II	Other Income	134.67	263.92	118.02	398.59	201.41	994.27
III	Total Revenue (I+II)	406.14	498.14	389.41	904.28	752.42	2830.55
IV	Expenses						
	(a) Employee benefits expense	18.86	17.20	20.77	36.06	34.95	94.23
	(b) Depreciation and amortisation expense	29.01	28.70	39.17	57.71	77.91	147.76
	(c) Other expenses	68.81	277.51	253.02	346.32	798.68	469.09
	Total Expenses	116.68	323.41	312.96	440.09	911.54	711.08
	Profit/(Loss) before exceptional items and tax (III-IV)	289.46	174.73	76.45	464.19	(159.12)	2119.47
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before tax(V-VI)	289.46	174.73	76.45	464.19	(159.12)	2119.47
VIII	Tax Expense:						
	Current Tax	-	-	-	-	-	328.70
	Deferred Tax	-	-	-	-	-	59.84
	Income tax Adjustment	-	-	-	-	-	(328.34)
IX	Net Profit for the period (VII-VIII)	289.46	174.73	76.45	464.19	(159.12)	2059.27
X	Other Comprehensive Income	-	-	-	-	-	-
XI	Total Comprehensive Income (IX+X)	289.46	174.73	76.45	464.19	(159.12)	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	6.00	6.00
XIV	Earnings Per Equity Share (of Rs. 10/- Each)						
	Basic	48.24	29.12	12.74	77.36	(26.52)	343.21
	Diluted	48.24	29.12	12.74	77.36	(26.52)	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

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

