

Aradhana Investments Ltd.

CIN-L67120WB1973PLC029135
5, MIDDLETON STREET, KOLKATA - 700071
PHONES: 22872607 / 40060331 / 40073219
Fax: 22873159, Email: jkk@kankariagroup.com
Website: <https://aradhanainvestments.com/>

14th November, 2023

Scrip Code: 11226

To,
The Secretary,
The Calcutta Stock Exchange Ltd.
7, Lyons Range
Kolkata 700001

Dear Sir/Madam,

Sub: - Submission of Unaudited Financial Results for the second quarter and half year ended on 30.09.2023
Re: - Regulation 33 of the SEBI Listing Regulations, 2015 (LODR)

With reference to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Unaudited Financial Results of the Company together with the Independent Auditor's Review Report for the second quarter and half year ended on 30th September, 2023.

Kindly acknowledge receipt of the same.

Yours truly,

For ARADHANA INVESTMENTS LTD,



R K LUNAWAT
DIRECTOR & CFO
(DIN- 00381030)



Encl: a/a



A. K. DUBEY & CO.
Chartered Accountants

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

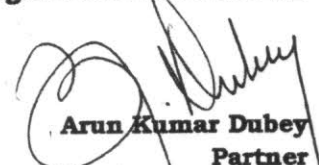
To the Board of Directors of Aradhana Investments Limited

- (1) We have reviewed the accompanying statement of unaudited standalone financial results of Aradhana Investments Limited (the 'Company') for the quarter ended September 30, 2023 and year to date from April 1, 2023 to September 30, 2023 (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) 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 : 23057141BGYBIY5459

Place : Kolkata

Dated: 14-November-2023

Aradhana Investments Ltd.

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Statement of Unaudited Standalone Financial Results for the Quarter and Six months ended September 30, 2023

(Rs in Lakhs except for EPS)

Sl No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.3.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	(Audited)
I	Revenue From Operations	310.47	244.99	301.98	555.46	557.07	1791.81
II	Other Income	128.13	676.87	271.11	805.00	394.30	841.96
III	Total Income (I+II)	438.60	921.86	573.09	1360.46	951.37	2633.77
IV	Expenses						
	(a) Employee benefits expense	22.63	21.29	24.04	43.92	45.01	117.37
	(b) Depreciation and amortisation expense	18.76	18.51	23.42	37.27	46.55	92.90
	(c) Other expenses	177.82	80.12	(105.34)	257.94	269.56	462.74
	Total Expenses	219.21	119.92	(57.88)	339.13	361.12	673.01
	Profit/(Loss) before exceptional items and tax (III-IV)	219.39	801.94	630.97	1021.33	590.25	1960.76
V	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	219.39	801.94	630.97	1021.33	590.25	1960.76
VIII	Tax Expense:						
	Current Tax	-	-	-	-	-	322.00
	Deferred Tax	-	-	-	-	-	101.34
	Income tax Adjustment	-	-	-	-	-	9.30
IX	Net Profit for the period (VII-VIII)	219.39	801.94	630.97	1021.33	590.25	1528.12
X	Other Comprehensive Income	-	-	-	-	-	-
XI	Total Comprehensive Income (IX+X)	219.39	801.94	630.97	1021.33	590.25	1528.12
XII	Other Equity	-	-	-	-	-	-
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	36.57	133.66	105.16	170.22	98.37	254.69
	Diluted	36.57	133.66	105.16	170.22	98.37	254.69

Notes :

- These financial 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.
- This statement is as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The above unaudited Results were reviewed by the audit committee and approved by the Board of Directors at its meeting held on 14th November 2023 and said result is also available on the Company's website <https://www.aradhanainvestments.com/>
- The Company operates in two reportable segment viz. Real Estate & Power Generation
- Tax expense is accounted for as at the end of relevant financial years.
- Previous year's & Previous quarter's figures have been rearranged/ regrouped wherever necessary.

Date: 14th November, 2023
 Place: Kolkata




For and on behalf of the Board

J.K. Kankaria
 Managing Director
 DIN:- 00409918

