

# Aradhana Investments Ltd.

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

CSE/20/24-25

Date: November 11, 2024

To,  
The Secretary,  
The Calcutta Stock Exchange Limited,  
7, Lyons Range, Dalhousie,  
Kolkata - 700 001

Dear Sir/ Madam,

**Sub: Outcome of Board Meeting**

**Re: ARADHANA INVESTMENTS LTD (CSE Scrip Code: 011226)**

In compliance with Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that, the Board of Directors of the Company at its meeting held today i.e., Monday, 11<sup>th</sup> November, 2024, at the Registered Office of the Company at 5, Middleton Street, Kolkata-700071 has, inter alia, considered and approved the following:

1. The Board has approved the Unaudited Financial Results for the second quarter and half year ended on 30<sup>th</sup> September, 2024.
2. The Independent Auditor's Limited Review Report issued by M/s. A K Dubey & Co., Chartered Accountants, (Firm Registration 329518E), the Statutory Auditors of the Company for the second quarter and half year ended on 30<sup>th</sup> September, 2024.
3. The Board meeting commenced at **02.30 P.M.** and concluded at **03.30 P.M.**

Pursuant to regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we enclose herewith the Standalone Unaudited Financial Results for second quarter and half year ended on 30<sup>th</sup> September, 2024.

Yours truly,  
For ARADHANA INVESTMENTS LTD,

  
R K LUNAWAT  
DIRECTOR & CFO  
(DIN- 00381030)



Encl: as above



**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 30th September 2024 and year to date from 1st April 2024 to 30th September 2024 (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, FCA  
Partner

Membership No.: 057141

UDIN : 24057141BKARZP7911

Place : Kolkata

Dated : 11th November 2024

# Aradhana Investments Ltd.

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## Statement of Unaudited Standalone Financial Results for the Quarter and Six months ended September 30, 2024

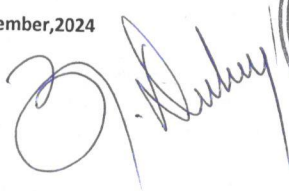
(Rs in Lakhs except for EPS)

SI No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.3.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	(Audited)
I	Revenue From Operations	331.40	348.35	310.47	679.76	555.46	1924.34
II	Other Income	900.22	269.35	128.13	1169.57	805.00	2896.46
III	<b>Total Income (I+II)</b>	<b>1231.62</b>	<b>617.70</b>	<b>438.60</b>	<b>1849.33</b>	<b>1360.46</b>	<b>4820.80</b>
IV	<b>Expenses</b>						
	(a) Employee benefits expense	22.91	21.79	22.63	44.70	43.92	139.63
	(b) Depreciation and amortisation expense	24.26	24.70	18.76	48.96	37.27	81.04
	(c) Other expenses	71.74	87.39	177.82	159.14	257.94	711.80
	<b>Total Expenses</b>	<b>118.91</b>	<b>133.88</b>	<b>219.21</b>	<b>252.80</b>	<b>339.13</b>	<b>932.47</b>
	<b>Profit/(Loss) before exceptional items and tax (III-IV)</b>	<b>1112.71</b>	<b>483.82</b>	<b>219.39</b>	<b>1596.53</b>	<b>1021.33</b>	<b>3888.33</b>
V	Exceptional Items	-	-	-	-	-	-
VI	<b>Profit/(Loss) before tax(V-VI)</b>	<b>1112.71</b>	<b>483.82</b>	<b>219.39</b>	<b>1596.53</b>	<b>1021.33</b>	<b>3888.33</b>
VIII	<b>Tax Expense:</b>						
	Current Tax	-	-	-	-	-	349.00
	Deferred Tax	-	-	-	-	-	552.41
	Income tax Adjustment	-	-	-	-	-	(2.10)
IX	<b>Net Profit for the period (VII-VIII)</b>	<b>1112.71</b>	<b>483.82</b>	<b>219.39</b>	<b>1596.53</b>	<b>1021.33</b>	<b>2989.02</b>
X	Other Comprehensive Income	-	-	-	-	-	-
XI	<b>Total Comprehensive Income (IX+X)</b>	<b>1112.71</b>	<b>483.82</b>	<b>219.39</b>	<b>1596.53</b>	<b>1021.33</b>	<b>2989.02</b>
XII	<b>Other Equity</b>						<b>29188.34</b>
XIII	No. of Equity Shares (Face Value Rs. 10/- Each)	6.00	6.00	6.00	6.00	6.00	6.00
XIV	<b>Earnings Per Equity Share (of Rs. 10/- Each)</b>						
	Basic	185.45	80.64	36.56	266.09	170.22	498.17
	Diluted	185.45	80.64	36.56	266.09	170.22	498.17

### 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 11th November 2024 and said result will also be made 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: 11th November, 2024  
 Place: Kolkata




For and on behalf of the Board

J.K. Kankaria  
 Managing Director  
 DIN:- 00409918

