

PRABHHANS INDUSTRIES LIMITED

CIN L70200TG1993PLC016389

Regd. Office: Plot No.270E/A, MCH No.985, Road No.10, Jubilee Hills,
Hyderabad, Telangana-500033

Corporate Office: House No. 248, Karta Ram Gali, Ghass Mandi,
Chaura Bazar, Ludhiana, Punjab - 141008

Phone No. +91-40-23544558, Fax: +91-40-23544558

Email: seagoldacqa@gmail.com, Website: www.prabhansindltd.in

Date: 12.02.2024

To,
The Manager,
Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Towers Dalal Street
28th Floor, Dalal Street, Mumbai- 400001

Company Symbol: PRABHHANS
Script Code: 530361

Subject: Outcome of the Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held on 12th February, 2024 have approved the Unaudited Financial Results of the Company for the quarter and nine months ended on 31st December, 2023.

We enclose herewith a copy of the said Standalone Unaudited financial results along with the Limited Review Report by the Statutory Auditors of the Company.

The meeting of the Board of Directors commenced at 04:30 P.M. and concluded at 05:20 P.M.

This is for your information and record.

Thanking you,
Yours Faithfully

For Prabhans Industries Limited

Amit Kumar

Amit Kumar Sodhani

Company Secretary & Compliance Officer

Membership No.: A43711

Date: 12/02/2024

Place: Ludhiana

Digitally signed by Amit Kumar
Sodhani

Date: 2024.02.12 17:34:39 +05'30'

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS YEAR ENDED DECEMBER 31, 2023

		(Rs. in lacs)					
S. No.	Particulars	Standalone					
		Quarter ended			Nine Months ended		Year ended
		31-Dec-23	30-Sep-23	31-Dec-22	31-Dec-23	31-Dec-22	31-Mar-23
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Income						
	a) Revenue from operations	1,239.23	1,324.56	1,200.10	3,687.12	2,995.75	4,844.23
	b) Other income	-	-	-	-	-	-
	Total income	1,239.23	1,324.56	1,200.10	3,687.12	2,995.75	4,844.23
2	Expenses						
	a) Purchase of stock in trade	1,186.58	1,349.11	1,352.57	3,556.95	3,189.19	5,030.12
	b) Changes in inventories of stock in trade	(28.93)	(84.79)	(176.97)	(70.37)	(342.76)	(443.99)
	c) Employee benefits expense	12.18	11.52	3.54	35.69	15.15	19.21
	d) Finance costs	1.81	0.01	(2.98)	1.834	-	-
	e) Depreciation and amortisation expense	3.283	0.58	0.04	5.56	0.11	7.75
	f) Other expenses	12.89	10.46	4.15	28.19	12.34	45.73
	Total expenses	1,187.81	1,286.89	1,180.35	3,557.86	2,874.04	4,658.82
3	Profit / (Loss) before exceptional items and tax (1-2)	51.42	37.67	19.75	129.26	121.71	185.41
4	Exceptional items	-	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	51.42	37.67	19.75	129.264	121.71	185.41
6	Tax expense						
	a) Current tax	12.47	10.53	12.66	33.89	-	39.48
	b) Tax of earlier year provided / written back	-	-	-	-	-	1.07
	c) Deferred tax	0.55	(0.83)	-	(0.28)	-	-
	Total (a+b+c)	13.02	9.70	12.66	33.61	-	40.55
7	Profit / (Loss) after Tax (5-6)	38.40	27.97	32.41	95.65	121.71	144.86
8	Other comprehensive income						
	a) Items that will not be reclassified to profit and loss	-	-	-	-	-	-
	Re-measurement gains (losses) on defined benefit plans	-	-	-	-	-	-
	Income tax effect	-	-	-	-	-	-
	b) Income tax relating to items that will not be reclassified to profit and loss	-	-	-	-	-	-
	Net other comprehensive income to be reclassified to profit or loss in subsequent periods	-	-	-	-	-	-
	Income tax effect	-	-	-	-	-	-
	Total other comprehensive income / (loss) for the year	-	-	-	-	-	-
9	Total comprehensive income / (loss) for the period/year (7+8)	38.40	27.97	32.41	95.65	121.71	144.86
10	Paid up equity share capital (face value of Rs. 10 per share)	624.82	624.82	624.82	624.82	624.82	624.82
11	Other equity	-	-	-	-	-	(21.37)
12	Earnings per equity share (face value of Rs. 10 per share) (not annualised, excluding year end)						
	Basic (Rs.)	0.61	0.45	0.52	1.53	1.95	2.32
	Diluted (Rs.)	0.61	0.45	0.52	1.53	1.95	2.32

Note:

- The Unaudited Standalone Financial Results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their meeting held on 12th February 2024
- The above results for the quarter and nine months ended on 31st December 2023 have been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
- The Company has a single reportable segment for the purpose of Ind AS-108.
- The figures for the previous periods have been regrouped/ rearranged whenever considered necessary, to confirm current period classification.

By order of the Board
For **PRABHHANS INDUSTRIES LIMITED**

SATNAM SINGH
Digitally signed by SATNAM SINGH
Date: 2024.02.12 17:19:25 +05'30'
Satnam Singh
Managing Director and CFO
DIN: 09526002

Date : 12th February 2024
Place: Ludhiana



F.R.N. 022743N

KAPISH JAIN & ASSOCIATES

CHARTERED ACCOUNTANTS

Head Office: 504, B-Wing, Statesman House, 148, Barakhamba Road, New Delhi - 110001 | Phone : +91-11-43708987
Mobile : +91 9971 921466 | Email : ca.kapish@gmail.com | Website : www.kapishjainassociates.com; www.cakja.com

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

Review Report to The Board of Directors Prabhans Industries Limited

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("Statement") of **Prabhans Industries Limited** ("the Company") for the quarter ended 31st December 2023 and Year to Date Results for the period 1 April 2023 to 31st December 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) Regulation, 2015 (the "Regulation") as amended, including relevant circulars issued by the SEBI from time to time.
2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited interim standalone financial information which has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 statements are free of material misstatements. 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 the Standards on Auditing specified under section 143(10) of the Act, 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 stated 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 Indian Accounting Standards 34 (Ind AS-34) 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 Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Kapish Jain & Associates,**

Chartered Accountants

Firm Registration No. 022743N

VIKAS

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by VIKAS KATYAL

KATYAL

Date: 2024.02.12
17:26:03 +05'30'

Vikas Katyal

Partner

Membership No. 512562

UDIN: 24512562BKCUHS8373P

Place: New Delhi

Date: 12th February 2024