

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
Managing Director and CFO
DIN: 09526002

Date : 12th February 2024
Place: Ludhiana