

Ref: DEL / NT / 001

DATE-14/11/2024

Scrip code-542679

To

The Secretary

The Bombay Stock Exchange Limited

P.J.Towers, Dalal Street

Mumbai-400001

Scrip code-014369

To

The Secretary

The Calcutta Stock Exchange Ltd

7, Lyons Range

Kolkata-700001

Dear Sir

Sub:Outcome of the Board Meeting dated 14th day of November 2024

Pursuant to the provision of Regulation 33 and Regulation 30 of the Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation 2015, please note that the Unaudited Financial Results of the Company for the quarter and half year ended 30th September 2024 together with the Limited Review Report from the Statutory Auditor of the Company thereon has been approved and taken on record by the Board of Directors at the Board Meeting held on Tuesday 14th September 2024

The Meeting commenced at 4.00 p.m.

The Meeting concluded at 6:30 p.m.

The aforesaid documents has also been placed at the website of the company

This is for your information and record

Please acknowledge the receipt of the same.

Thanking You

For Dhanashree Electronics Limited




Nitesh Toshniwal

(Managing Director)

DIN-00052422

DHANASHREE
ELECTRONICS LTD.

CIN No. : L31103WB1987PLC042594 GTIN : 19AABCD0954E1ZW



DECLARATION

Under Regulation 33(3) (d) of SEBI (LODR) 2015 as amended by SEBI (LODR) (Amendment) Regulation 2016 read with SEBI Circular no CIR/CFD/CMD/56/2016 dated May 27,2016

I hereby declare and confirm that the Auditor's Report on un audited Standalone Financial Results for the quarter and half year ended 30th September 2024


We further declare that M/s Surana Sunil & Co, Chartered Accountants (Firm Registration no.-325616E) the Statutory Auditors of the company have issued a Report with un modified opinion on the unaudited financial results of the company for the quarter and half year ended 30th September 2024

This declaration is issued in compliance of Regulation 33(3)(d) of the Securities Exchange Board of India (LODR) 2015 as amended by the Securities Exchange Board of India (LODR) 2016

Kindly take the same on your record

Thanking You

For Dhanashree Electronics Ltd




(Nitesh Toshniwal)

Managing Director

DIN-00052422

DHANASHREE
ELECTRONICS LTD.

CIN No. : L31103WB1987PLC042594 GTIN : 19AABCD0954E1ZW



REF:DEL/ NT / 002
DATE-14/11/2024

Scrip Code-542679
To
The Secretary
Listing Department
The Bombay Stock Exchange Ltd
P.J.Towers
Dalal Street
Mumbai-400001

Scrip Code-014039
To
The Secretary
Listing Department
The Calcutta Stock Exchange Ltd
7, Lyons Range
Kolkata-700001

Dear Sir

Sub:Statement of Standalone Unaudited half yearly Financial Results for the quarter and half year ended 30th September 2024 and a Limited Review Report there on Pursuant to Regulation 33 of SEBI (LODR) 2015

Enclosed please find the Statement of Standalone Un audited Financial Results for the quarter and half year ended ended 30th September 2024 and a Limited Review Report thereon pursuant to Regulation 33 of SEBI (LODR) 2015 and a declaration related with Impact of Audit qualification pursuant to Reduction 33(3) of SEBI (LODR) 2015

This is for your information and record

Please acknowledge the receipt of the same.

Thanking You

For Dhanashree Electronics Limited

Nitesh Toshniwal

Nitesh Toshniwal
(Managing Director)
DIN-00052422



DHANASHREE
ELECTRONICS LTD.

CIN No. : L31103WB1987PLC042594 GTIN : 19AA8CD0954E1ZW



DHANASHREE ELECTRONICS LTD
Plot No. XI-16, BL-EP&GP Sector-V SaltLake City Kolkata - 700091

(Rs. In Lacs/amount)

Statement of Standalone/ consolidated Unaudited Results for the Quarter ended 30/9/2024						
Particulars	Quarter Ended			Half-Year Ended		Year Date
	3 months ended 30/09/2024	Preceding 3 months ended 30/06/2024	Corresponding 3 months ended in the previous year 30/09/2023	Year to date figure for Current Period 30/09/2024	Year to date figure for Previous year 30/09/2023	Year ended 31/03/2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)		(Audited)
I Revenue From Operations	1,703.37	1,404.26	1,519.03	3,107.63	3,017.92	8,242.52
II Other Income	62.65	1.49	503.65	64.14	504.62	848.95
III Total Income (I+II)	1,766.02	1,405.75	2,022.68	3,171.77	3,522.54	9,091.47
IV Expenses						
Cost of Materials Consumed	1,843.27	927.84	1,390.64	2,771.10	2,652.71	6,255.09
Changes in inventories of finished goods, Stock-in-Trade and work-in progress	(597.97)	174.63	264.36	(423.35)	81.04	732.59
Employee benefits expense	81.13	66.37	65.56	147.50	134.33	284.25
Finance Costs	166.75	55.31	70.35	222.06	172.88	643.42
Depreciation and amortisation expenses	17.40	17.19	16.34	34.59	30.48	61.12
Other Expenses	178.62	118.42	103.23	297.04	269.29	582.95
Total Expenses (IV)	1,689.20	1,359.75	1,910.48	3,048.95	3,340.73	8,559.42
V Profit/(loss) before exceptional items and tax (I-IV)	76.81	46.00	112.20	122.81	181.81	532.06
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(Loss) before tax	76.81	46.00	112.20	122.81	181.81	532.06
VIII Tax Expense:						
(1) Current Tax	19.33	11.58	28.26	30.91	45.13	140.57
(2) Deferred Tax	(0.02)	(3.77)	-	(3.79)	0.17	0.27
Total Tax Expense	19.31	7.81	28.26	27.12	45.30	140.84
IX Profit/(Loss) for the period from continuing operations (VII-VIII)	57.51	38.19	83.94	95.70	136.51	391.22
X Profit/(Loss) from discontinued operations	-	-	-	-	-	-
XI Tax expenses of discontinued operations	-	-	-	-	-	-
XII Profit/(Loss) from discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII Profit/(Loss) for the period (IX+XII)	57.51	38.19	83.94	95.70	136.51	391.22
XIV Other Comprehensive Income						
A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period)	57.51	38.19	83.94	95.70	136.51	391.22
XVI Earnings per equity (for Continuing operation):						
(1) Basic	0.41	0.27	0.59	0.67	0.96	2.76
(2) Diluted	0.41	0.27	0.59	0.67	0.96	2.76
XVII Earnings per equity (for discounted operation)						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-

Notes to Financial Results:

- The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on 14/11/2023 and also Limited Review were carried out by the Statutory Auditors.
- Previous period and year ended figures have been regrouped wherever necessary.

Date: 14/11/2024
Place: Kolkata

For Dhanashree Electronics Ltd



KOL.
Nitesh Toshniwal
 Managing Director

DHANASHREE ELECTRONICS LTD

Reg Office: Plot No. XI-16, BL-EP&GP Sector-V SaltLake City Kolkata - 700091

Unaudited Statement of Standalone Assets and Liabilities

(Rs. In Lacs/amount)

Particulars	As at 30th September	As at 31st March
	2024 (Unaudited)	2024 (Audited)
I. ASSETS		
1. Non-Current Assets		
(a) Property, Plant and Equipment	520.76	549.43
(b) Capital Work-in-Progress	-	-
(c) Goodwill	-	-
(d) Other Intangible Assets	-	-
(e) Financial Assets	-	-
(i) Investments	8.75	8.75
(ii) Loans	-	-
(iii) Other Financial Assets	144.08	273.47
(f) Other Non Current Assets	54.55	66.51
(g) Deferred Tax Assets	-	-
2. Current Assets		
(a) Inventories	5,793.05	5,369.71
(b) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade Receivables	3,327.84	3,405.94
(iii) Cash and Cash Equivalents	10.46	5.59
(iv) Bank Balances other than (iii) above	5.99	7.94
(v) Other Financial Asset	2,324.06	2,323.32
(c) Current Tax Assets (Net)	-	-
(d) Other Current Non-financial Assets	362.20	351.90
Total Assets	12,551.75	12,362.56
II. EQUITY AND LIABILITIES		
1. Equity		
(a) Equity Share Capital	1,419.00	1,419.00
(b) Other Equity	2,521.59	2,425.89
2. Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	4,287.38	4,353.80
(ii) Trade Payables	-	-
(iii) Other Financial Liabilities	100.64	98.41
(b) Provisions	-	-
(c) Deferred Tax Liabilities (Net)	20.75	24.54
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,658.79	1,915.87
(ii) Trade Payables		
Total Outstanding Dues of Micro & Small Enterprise	436.99	30.06
Total Outstanding Dues other than Micro & Small Enterprise	1,419.25	1,658.29
(iii) Other Financial Liabilities	51.48	39.55
(b) Other Current Liabilities	338.83	129.90
(c) Provisions	297.05	267.27
(d) Current Tax Liabilities (Net)	-	-
Total Equity and Liabilities	12,551.75	12,362.56

Date: 14/11/2024
Place: Kolkata

For Dhanashree Electronics Ltd

 KOL.
 Managing Director
 Nitesh Toshniwal

DHANASHREE ELECTRONICS LTD

Reg Office: Plot No. XI-16, BL-EP&GP Sector-V SaltLake City Kolkata - 700091

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th September, 2024

(Rs. in Lakhs/Amount)

PARTICULARS	For the half year ended 30th September, 2024	For the half year ended 30th September, 2023	For the year ended 31st March, 2024
A CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit Before Tax	122.81	181.81	532.06
Addition:			
Depreciation	34.59	30.48	61.12
Interest Received	-2.00	-503.09	-808.30
Finance Costs	222.06	172.88	611.55
Other Adjustments	-	-	-
Cash Flow from Operating Activities before Working Capital changes	377.47	-117.92	396.43
Adjustments:			
Increase/(decrease) in Trade payables	167.89	500.73	967.21
Increase/(decrease) in Short Term Borrowing	-257.08	391.86	-
Increase/(decrease) in Other Financial Liabilities	11.93	-7.49	2.83
Increase/(decrease) in Other Current Liabilities	208.94	614.94	18.68
Increase/(decrease) in Short Term Provisions	29.80	44.64	153.29
Decrease/(increase) in Inventories	-423.35	81.04	-646.55
Decrease/(increase) in Trade Receivables	78.10	-821.01	-1,039.15
Decrease/(increase) in Other Current Assets	-10.30	-665.21	-208.85
Decrease/(increase) in Other Financial Assets	-0.74	-502.46	-800.79
Cash Generated From Operation	182.65	-480.89	-1,156.90
Taxes Paid	30.91	45.13	140.57
Cash Flow from Operating Activities	151.74	-526.02	-1,297.47
B CASH FLOW FROM INVESTING ACTIVITIES			
Investment in Property, Plant and Equipment	-5.92	-15.82	-16.84
Decrease/(increase) in Non-Current Financial Assets	141.35	-12.70	-11.11
Interest Received	2.00	503.09	808.30
Net Cash Flow from Investing Activities	137.43	474.57	780.35
C CASH FLOW FROM FINANCING ACTIVITIES			
Increase/(decrease) in Non Current financial and non-financial liabilities	-64.18	279.72	1,075.58
Finance Costs	-222.06	-172.88	-611.55
Net Cash Flow from Financing Activities	-286.24	106.85	464.03
NET CHANGE IN CASH & CASH EQUIVALENT	2.93	55.40	-53.10
Opening Balance of Cash & Cash Equivalent	13.53	66.63	66.63
CLOSING BALANCE OF CASH & CASH EQUIVALENT	16.46	122.03	13.53

Notes:

- 1 The Cash Flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS) 7 'Statement of Cash Flow'.
- 2 Figures of the previous period has been rearranged/ regrouped where ever considard necessary.

For Dhanashree Electronics Ltd



Nitesh Toshniwal
Managing Director

Date: 14/11/2024
Place: Kolkata



SURANA SUNIL & CO.
CHARTERED ACCOUNTANTS

Limited Review Report on Quarterly and Year to Date unaudited financial results of M/s Dhanashree Electronics Limited pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
Dhanashree Electronics Limited
Plot No. XI- 16, Block EP & GP, Sector-V, Salt Lake City
Kolkata – 700 091

REPORT ON LIMITED REVIEW

We have reviewed the accompanying statement of unaudited financial results of Dhanashree Electronics Limited ('the Company') for the quarter and half year ended September 30th, 2024 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by the applicable circular.

This Statement is the responsibility of the Company's management and has been approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under Section 133 of the Companies act 2013 ("the Act") read with relevant rules issued thereunder; as applicable and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review 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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statements prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Surana Sunil & Co
Chartered Accountants
Firm Registration No: 325616E

Pallavi Kothari
(Pallavi Kothari)
Partner
Mem No.: 301084



Date: 14th November 2024
Place: Kolkata
UDIN: 24301084BKHGET2335