

DATE-30/05/2024

Scrip Code-542679

To

The Secretary

Listing Department

BSE Limited

P.J.Towers, Dalal Street

Mumbai-400001

Scrip Code-14369

To

The Secretary

Listing Department

CSE Limited

7, Lyons Range

Kolkata-700001

Dear Sir

Sub:Statement of Standalone Audited Financial Results for the quarter and year ended 31st March 2024 and a limited Review Report thereon and a statement of impact on Audit qualification pursuant to Regulation 33 of SEBI (LODR) 2015 and 33(3) (d) of SEBI (LODR) 2015

Enclosed please find statement of Standalone Audited Financial Results for the quarter and year ended 31st March 2024 and a limited Review Report there on pursuant to Regulation 33 of SEBI (LODR) 2015 and a declaration related with impact of Audit qualification pursuant to Regulation 33(3) (d) of SEBI (LODR) 2015

This is for your information and record

Please acknowledge rhe receipt of the same

Thanking You

For Dhanashree Electronics Limited

Amanda Bhattachary

(Company Secretary)

Mem-23651



DHANASHREE
ELECTRONICS LTD.

CIN No. : L31103WB1987PLC042594 GTIN : 35AABCD0954E12W



Reg. Office & Factory : Rashmi Building , Salt Lake Electronic Complex , Block - EP & Plot No. XI, Sector - V, Kolkata - 700091 ,
Ph. : 033 4022 4022 , 4005 5653 , Fax : 033 4022 4036, E-mail : info@rashmilighting.com

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DHANASHREE ELECTRONICS LIMITED

Regd Office: Salt Lake Electronics Complex, Block EP & GP, Plot No XI-16, Kolkata 700091

Rs in Lakhs

Statement of Audited Financial Results for the Quarter and Year ended March 31, 2024						
Sl #	Particulars	Quarter Ended			Year Ended	
		March	December	March	March	March
		31,2024	31,2023	31,2023	31,2024	31,2023
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income From Operations					
	(a) Revenue from Operation	2,973.40	2,251.19	1,204.45	8,242.52	4,937.63
	(b) Other Income	43.57	300.76	1,524.39	848.95	1,533.23
	Total Income	3,016.98	2,551.96	2,728.84	9,091.47	6,470.87
2	Expenses					
	(a) Cost of Material Consumed	1,007.95	2,594.43	1,310.82	6,255.09	4,534.27
	(b) Change in Inventory of Finished Goods and Work-in-progress	1,138.57	(487.02)	536.24	732.59	(232.88)
	(c) Employee Benefit Expense	71.73	78.19	76.41	284.25	352.19
	(d) Finance Cost	311.39	159.35	158.92	643.42	526.58
	(e) Depreciation and Amortisation expenses	15.40	15.24	11.04	61.12	45.56
	(f) Other Expense	222.91	90.74	483.81	582.95	979.56
	Total Expense	2,767.95	2,450.74	2,557.24	8,559.42	6,105.27
3	Profit Before Tax (1-2)	249.03	101.22	171.60	532.06	365.59
4	Tax Expense					
	(a) Current Tax	69.27	26.16	57.29	140.57	96.59
	(b) Deferred Tax	0.10	-	23.48	0.27	0.11
	Total Tax Expense	69.37	26.16	80.77	140.84	96.70
5	Net Profit After Tax (3-4)	179.65	75.06	90.83	391.22	268.89
6	Other Comprehensive Income					
	Items that will not be classified to Profit or Loss					
	(a) Measurements of defined benefit Plans	-	-	-	-	-
	(b) Deferred tax Relating to above Items	-	-	-	-	-
	Total other Comprehensive Income/(loss)	-	-	-	-	-
7	Total Comprehensive Income	179.65	75.06	90.83	391.22	268.89
8	Earning Per Share of Rs. 10 each (for the period not annualised)					
	(a) Basic	1.27	0.53	0.64	2.76	1.89
	(b) Diluted	1.27	0.53	0.64	2.76	1.89
	(Face value of 10 each)					
	See Accompanying notes to the financial results					

Notes:

1) The Above results were reviewed by the Audit Committee and thereafter taken on record by the Board in it's meeting held on 30.05.2024

2) Previous Year Figures have been regrouped and reclassified wherever necessary

3) The figures of the last quarter ended March 31, 2024 and quarter-ended March 31, 2023 are the balancing figures between the audited figures of the full financial year and the published year-to-date figures for the nine months ended.

4) These financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendments thereafter.

Date: 30/05/2024
Place: Kolkata

For Dhanashree Electronics Ltd

Ashutosh Mishra

Managing Director
DIN : 00052422



DHANASHREE ELECTRONICS LIMITED

Regd Office: Salt Lake Electronics Complex, Block EP & GP, Plot No XI-16, Kolkata 700091

Rs in Lakhs

Statement of Assets and Liabilities		
Particulars	As at 31st March, 2024 (Audited)	As at 31st March, 2023 (Audited)
A ASSETS		
1 Non-Current Assets		
(a) Property Plant And equipment	549.43	593.18
(b) Capital work-in-progress	-	-
(c) Financial Asset		
(i) Investments	8.75	8.75
(ii) Other Financial Asset	273.47	172.24
(d) Other Non Current Asset	66.51	156.63
Total Non Current Asset	898.16	930.80
2 Current Assets		
(a) Inventories	5,369.71	4,723.16
(b) Financial Asset		
(i) Trade receivables	3,405.94	2,366.79
(ii) Cash and cash equivalents	5.59	5.99
(iii) Other Bank Balance	7.94	60.64
(iii) Other Financial Asset	2,323.32	1,522.53
(c) Other Current Assets	351.90	143.05
Total Current Assets	11,464.40	8,822.16
Total Assets	12,362.56	9,752.96
B EQUITY AND LIABILITIES		
1 Equity		
(a) Equity Share Capital	1,419.00	1,419.00
(b) Other Equity	2,425.89	2,034.14
Total Equity	3,844.89	3,453.14
2 LIABILITIES		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Long-Term Borrowings	4,353.80	3,385.45
(ii) Other Financial Liabilities	98.41	80.91
(b) Provisions	-	-
(c) Deferred Tax Liabilities (Net)	24.54	24.27
Total Non Current Liabilities	4,476.74	3,490.62
3 Current Liabilities		
(a) Financial Liabilities		
(i) Short-Term Borrowings	1,915.87	1,826.14
(ii) Trade Payables		
Total outstanding dues of Micro Enterprise & Small Enterprise	30.06	30.00
Total outstanding dues other than Micro Enterprise & Small Enterprise	1,658.29	691.15
(iii) Other Financial Liabilities	39.55	36.72
(b) Provisions	267.26	113.98
(c) Other Current Liabilities	129.90	111.22
Total Current Liabilities	4,040.93	2,809.20
Total Liabilities	8,517.67	6,299.82
Total Equity & Liabilities	12,362.56	9,752.96

For Dhanashree Electronics Ltd

Date: 30/05/2024
Place : Kolkata



Shub Tishari

Managing Director
DIN : 00052422

DHANASHREE ELECTRONICS LIMITED

Regd Office: Salt Lake Electronics Complex, Block EP & GP, Plot No XI-16, Kolkata 700091

Rs in Lakhs

Statement of Cash Flow			
	PARTICULARS	As at 31st March, 2024 (Audited)	As at 31st March, 2023 (Audited)
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit Before Tax	532.06	365.59
	<i>Addition:</i>		
	Depreciation	61.12	45.56
	Interest Received	(808.30)	(1,527.62)
	Finance Costs	611.55	495.99
	Cash Flow from Operating Activities before Working Capital changes	396.43	(620.48)
	<i>Adjustments:</i>		
	Increase/(decrease) in trade payables	967.21	274.68
	Increase/(decrease) in current financial and non financial liabilities	174.80	(69.07)
	Decrease/(increase) in inventories	(646.55)	34.67
	Decrease/(increase) in trade receivables	(1,039.15)	135.25
	Decrease/(increase) in current financial and non-financial assets	(1,009.64)	(1,164.47)
	Cash Generated From Operation	(1,156.91)	(1,409.43)
	Taxes Paid	140.57	96.59
	Cash Flow from Operating Activities	(1,297.48)	(1,506.01)
B	CASH FLOW FROM INVESTING ACTIVITIES		
	(Increase)/Decrease in Non Current financial and non-financial assets	(11.11)	(132.23)
	(Increase)/Decrease in Property, Plant and equipment and Other Intangible Assets	(16.84)	(21.46)
	Interest Received	808.30	1,527.62
	Net Cash Flow from Investing Activities	780.35	1,373.93
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Increase/(Decrease) in Non Current financial and non-financial liabilities	1,075.58	503.43
	Payment of Finance Cost	(611.55)	(495.99)
	Net Cash Flow from Financing Activities	464.03	7.44
	Net Change In Cash & Cash Equivalent	(53.10)	(124.65)
	Opening Balance of Cash & Cash Equivalent	66.63	191.28
	Closing Balance Of Cash & Cash Equivalent	13.53	66.63

For Dhanashree Electronics Ltd

Date: 30/05/2024
Place : Kolkata



Amit Kumar

Managing Director
DIN : 00052422

DECLARATION

Under regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulation 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 Annual Audited Standalone Financial Results for the year ended on 31st March 2024 of the Company is with unmodified opinion

We further declare that M/s SURANA SUNIL & CO , Chartered Accountant (Firm Registration no-325616E) the Statutory Auditors of the Company have issued an Audit Report with unmodified opinion on the audited financial results of the company for the period ended 31st March 2024

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

Kindly take the same on your record

Thanking You

For Dhanashree Electronics Limited

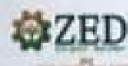
Nitesh Toshniwal

Nitesh Toshniwal
(Managing Director)
DIN:00052422



DHANASHREE
ELECTRONICS LTD.

CIN No. : L33103WB1987PLC042594 GTIN : 15AA8C0954E1ZW



DATE-30/05/2024

Scrip Code-542679

To

The Secretary

Listing Department

BSE Limited

P.J.Towers, Dalal Street

Mumbai-400001

Scrip Code-14039

To

The Secretary

Listing Department

CSE Limited

7, Lyons Range

Kolkata-700001

Dear Sir

Sub:SEBI Circular No : SEBI / HO/ DDHS /DDHS-RACP OD1 / P/ CIR/2023/172 dated October 19, 2023

The following declaration is made in pursuance of the above circular

1. Outstanding qualified borrowing at the start of the financial year- Nil
2. Outstanding qualified borrowing at the end of the financial year- Nil
3. Highest Credit rating of the company relating to the unsupported bank borrowing or plain vanilla bonds which have no structuring / support built in – Nil
4. Incremental borrowing done during the year (qualified borrowing) – Nil
5. Borrowing by way of issuance of Debt Securities during the year-Nil

Kindly take the same on your record

Thanking You

For Dhanashree Electronics Limited



Atul Tejwani

(Managing Director)

DIN :00052422

DHANASHREE
ELECTRONICS LTD.

CIN No. : L31103WB1987PLC042594 GTIN : 15AABCO6954E12W



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Ph. : 033-4022 4022 , 4005 5653 , Fax : 033-4022 4036, E-mail : info@rashmilighting.com

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Ref:DEL / AB / 309

DATE-30/05/2024

Scrip code-542679

Scrip code-014369

To

To

The Secretary

The Secretary

The Bombay Stock Exchange Limited

The Calcutta Stock Exchange Ltd

P.J.Towers, Dalal Street

7, Lyons Range

Mumbai-400001

Kolkata-700001

Dear Sir

Sub:Outcome of the Board Meeting dated 30th day of May 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 Audited Financial Results of the Company for the quarter and year ended 31st March 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 Thursday, 30th day of May 2024.

Further to the above we like to inform that

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

Ananda Bhattacharyya



Ananda Bhattacharyya

(Company Secretary)

Mem-23651

DHANASHREE
ELECTRONICS LTD.

CIN No. : L31103WB1947PLCO42594 GTIN : 18AABC0094E12W





SURANA SUNIL & CO.
CHARTERED ACCOUNTANTS

Auditor's Report on Quarterly and Year to Date audited financial results of 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

We have audited the quarterly financial results of **Dhanashree Electronics Limited** for the quarter ended 31st March 2024 and the year-to-date results for the period 1st April 2023 to 31st March 2024, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year-to-date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year-to-date results:

i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard;

and

ii. give a true and fair view of the net profit/ and other financial information for the quarter ended 31st March 2024 as well as the year-to-date results for the period from 1st April 2023 to 31st March 2024.

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

Pallavi Kothari
Pallavi Kothari
Partner
Membership No.: 301084
Date: 30th May 2024
Place: Kolkata
UDIN: 24301084BKHG CZ8420

