

DATE-13/02/2021

To  
The Secretary  
The Bombay Stock Exchange Limited (BSE Limited)  
P.J.Towers, Dalal Street  
Mumbai-400001

Dear Sir

**Sub: Statement of Standalone Unaudited Financial results and Limited Review report for the quarter ended 31<sup>st</sup> December 2020 of the company pursuant to Regulation 33 of the SEBI(LODR) Regulations 2015**

Enclosed please find a statement of Unaudited Financial results for the quarter ended 31<sup>st</sup> December 2020 and Limited Review Report of the company pursuant to regulation 33 of the SEBI (LODR) Regulation 2015

Please acknowledge the receipt of the same.

Regards

For Dhanashree Electronics Limited

*Ananda Bhattacharya*

Ananda Bhattacharya

Company Secretary



**DHANASHREE**  
**ELECTRONICS LTD.**  
( An ISO 9001 : 2015, 14001 : 2004 Certified Company )  
CIN : L-31103WB1987PLC042594

REGD. OFFICE & FACTORY : Rashmi Building, Salt Lake Electronic Complex, Block EP & GP, Plot No. XI, Sectot-V, Kolkata-700091  
Ph. : 033 4022 4022, 4005 5653, +91 9022 986 987, Fax : 033 4022 4036, E-mail : info@rashmilighting.com. Website : www.RashmiLighting.com

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ISO 9001:2008



BUREAU OF INDIA STANDARDS



ISO 14001



MICRO, SMALL & MEDIUM ENTERPRISES



MRE



NATIONAL SMALL SCALE INDUSTRIES CORPORATION



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## Statement of Standalone Unaudited Results for the Quarter ended 31/12/2020

(Rs. In Lacs/amount)

Particulars	Quarter Ended			Nine Months Ended		Year Date
	3 months ended 31/12/2020	Preceding 3 months ended 30/09/2020	Corresponding 3 months ended in the previous year 31/12/2019	Year to date figure for Current Period 31/12/2020	Year to date figure for the previous year 31/12/2019	Year ended 31/03/2020
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I Revenue From Operations	866.29	1,296.69	1,311.43	2,500.27	3,191.54	4,580.78
II Other Income	0.90	5.74	0.60	6.64	4.23	9.19
III <b>Total Income (I+II)</b>	<b>867.19</b>	<b>1,302.43</b>	<b>1,312.03</b>	<b>2,506.91</b>	<b>3,195.77</b>	<b>4,589.98</b>
IV Expenses						
Cost of Materials Consumed	513.12	367.40	348.73	950.02	769.77	3,153.35
Purchases of Stock-in-Trade	71.35	301.19	593.67	504.57	1,258.72	-
Changes in inventories of finished goods, Stock-in-Trade and work-in progress	-106.83	220.54	-57.22	131.41	-53.38	-201.87
Employee benefits expense	54.52	47.27	60.31	142.60	194.62	249.94
Finance Costs	103.40	101.07	126.60	306.79	391.14	510.29
Depreciation and amortisation expenses	11.64	11.64	9.85	34.92	29.74	40.87
Other Expenses	162.29	129.64	151.63	338.58	392.05	520.40
<b>Total Expenses (IV)</b>	<b>809.47</b>	<b>1,178.75</b>	<b>1,233.57</b>	<b>2,408.87</b>	<b>2,982.65</b>	<b>4,272.98</b>
V <b>Profit/(Loss) before exceptional Items and tax</b>	<b>57.72</b>	<b>123.67</b>	<b>78.46</b>	<b>98.04</b>	<b>213.11</b>	<b>317.00</b>
VI Exceptional Items	-	-	-	-	-	-
VII <b>Profit/(Loss) before tax</b>	<b>57.72</b>	<b>123.67</b>	<b>78.46</b>	<b>98.04</b>	<b>213.11</b>	<b>317.00</b>
VIII Tax Expense:						
(1) Current Tax	16.15	-	19.70	16.15	54.00	62.04
(2) Deferred Tax	-0.85	-2.20	-0.93	-2.55	-8.06	-11.06
<b>Profit/(Loss) for the period from continuing operations (VII-VIII)</b>	<b>42.42</b>	<b>125.87</b>	<b>59.69</b>	<b>84.44</b>	<b>167.17</b>	<b>266.03</b>
X Profit/(Loss) from discontinued operations	-	-	-	-	-	-
XI Tax expenses of discontinued operations	-	-	-	-	-	-
XII Profit/(Loss) from discontinued operations (after tax)	-	-	-	-	-	-
XIII <b>Profit/(Loss) for the period (IX+XII)</b>	<b>42.42</b>	<b>125.87</b>	<b>59.69</b>	<b>84.44</b>	<b>167.17</b>	<b>266.03</b>
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	-	-	-	-	-	-
<b>Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period</b>	<b>42.42</b>	<b>125.87</b>	<b>59.69</b>	<b>84.44</b>	<b>167.17</b>	<b>266.03</b>
XV						
XVI Earnings per equity (for Continuing operation):						
(1) Basic	0.30	0.89	0.42	0.60	1.18	1.87
(2) Diluted	0.30	0.89	0.42	0.60	1.18	1.87
XVII Earnings per equity (for discounted operation)						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-

## Notes:

- The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on 13.02.2021 and also Limited Review were carried out by the Statutory Auditors.
- Previous year figure have been regrouped and reclassified wherever necessary.
- The Figures for the quarter ended 31st December 2020 are also IND AS Compliant.
- The Company has considered the possible effects that may results from COVID-19 in the preparation of these financial results including the recoverability of the carrying value of financial and non-Financials assets. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of COVID-19, the Company has, at the date of approval of the Financials results, used internal and external sources of information and expects that the carrying value of the assets will be recovered. The impact of Covid on the Company's financials results may differ from that estimated as at the date approval of the same.

For Dhanashree Electronics Ltd

Date: 13.02.2021  
Place: Kolkata

Vijay. K. Sharma

Vijay Kumar Sharma  
Director

**Limited Review Report on quarterly 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 of  
Dhanashree Electronics Limited  
Salt Lake Electronics Complex, Block-EP & GP  
Plot No-XI-16, Sector- V, Kolkata-700091

**REPORT ON LIMITED REVIEW**

We have reviewed the accompanying statement of unaudited financial results of **M/s Dhanashree Electronics Limited** ('the Company') for the quarter ended December 31, 2020 ('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 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 to obtain moderate assurance as to whether the financial statements are 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 Statement 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

### **Emphasis of Matter**

We draw attention to Note 4 of the Statement which describes management's assessment of the impact of the COVID-19 pandemic on the Company's operations and carrying value of assets as at December 31, 2020. Our opinion is not modified in respect of this mater.

**For Mukesh I Gupta & Co**  
Chartered Accountants  
FRN: 326918E

**MUKESH  
GUPTA**

Digitally signed by MUKESH GUPTA  
DN: c=IN, o=Personal,  
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BENGAL,  
serialNumber=3604424311b-8da3a  
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42b4b143f3a2c2bec6, cn=MUKESH  
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Date: 2021.02.13 13:59:51 +05'30'

**CA Mukesh Gupta**  
Proprietor  
Membership No.: 064413

UDIN:

Place : Kolkata  
Date :13.02.2021