

DHANVERDHI EXPORTS LTD.

Regd Office: A-402, Mangalam, 24/26 Hemanta Basu Sarani, Kolkata- 700 001

CIN : L52110WB1985PLC217048 , Tel No. (033)22436242, Email: dhanverdhiexports@gmail.com

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER, 31, 2024

		Rupees in lakhs					
	PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	-	-	-	-	-	-
2	Other Income	(3.76)	5.13	4.20	5.53	10.81	13.86
3	Total Income	(3.76)	5.13	4.20	5.53	10.81	13.86
4	Expenses						
	a) Purchases of Stock in Trade	--	--	-	-	-	--
	b) (Increase) / Decrease in stock in trade	--	--	-	-	-	--
	c) Employee benefits expenses	1.15	1.11	1.07	2.79	2.67	3.63
	d) Finance costs	--	--	-	--	-	--
	e) Depreciation & amortization expenses	--	--	-	--	-	--
	f) Other Expenses	1.75	1.10	0.35	3.51	1.34	3.63
	Total Expenses	2.90	2.21	1.42	6.30	4.01	7.26
5	Profit/(Loss) from Ordinary Activities before Exceptional Items and tax (3-4)	(6.66)	2.92	2.78	(0.77)	6.80	6.60
6	Exceptional Items	--	--	-	--	-	--
7	Profit / (Loss) from Ordinary Activities before Tax(5-6)	(6.66)	2.92	2.78	(0.77)	6.80	6.60
8	Extraordinary Items	--	--	-	--	-	--
9	Profit before Tax (7-8)	(6.66)	2.92	2.78	(0.77)	6.80	6.60
10	Tax Expenses						
	(i) Current Tax	-	-	-	-	-	(1.03)
	(ii) Deferred Tax Asset / (Liabilities)	0.99	5.03	(1.00)	4.99	(2.60)	(0.34)
	(iii) Minimum Alternative Tax Credit	-	-	-	-	-	-
	Total Tax Expenses (8)	0.99	5.03	(1.00)	4.99	(2.60)	(1.37)
11	Net Profit for the period (9-10)	(5.67)	7.95	1.78	4.22	4.20	5.23
12	Other Comprehensive Income (net of taxes)						
	a) Items that will not be reclassified to Profit & Loss A/c	312.35	49.53	79.85	428.68	68.92	412.18
	b) Items that will be reclassified to Profit & Loss A/c	-	-	-	-	-	-
13	Total Comprehensive Income for the period (11+12)	306.68	57.48	81.63	432.90	73.12	417.41
14	Paid up Equity Share Capital (F.V-10/-)	100.00	100.00	100.00	100.00	100.00	100.00
15	Reserves i.e Other Equity	-	-	-	-	-	757.29
16	Earnings per Share(of INR 10/- each (Not annualised)						
	a) Basic	(0.57)	0.80	0.18	0.42	0.42	0.52
	b) Diluted	(0.57)	0.80	0.18	0.42	0.42	0.52

- NOTE
- The above results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on Wednesday, 5th February, 2025 and have also been subjected to "Limited Review" by the Statutory Auditors
 - The above results for the quarter and nine months ended 31st December, 2024, are IND AS compliant results and have been prepared in accordance with the applicable Indian accounting standard (Ind AS) notified by the Ministry of Affairs
 - In accordance with the Regulation 33 of the SEBI (LODR) Regulations 2015, the Statutory Auditors of the Company have carried out Limited Review of the Results for the quarter and nine months ended December 31, 2024

By order of the Board
For Dhanverdhi Exports Ltd



Sudha Agarwalla

(Sudha Agarwalla)
Managing Director
DIN: 00938365

Place: Kolkata

Dated: 5th February, 2025

DHANVERDHI EXPORTS LTD.

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UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER , 31, 2024

		Rupees in lakhs					
	PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	-	-	-	-	-	-
2	Other Income	(3.76)	5.13	4.20	5.53	10.81	13.86
3	Total Income	(3.76)	5.13	4.20	5.53	10.81	13.86
4	Expenses						
	a) Purchases of Stock in Trade	--	--	-	-	-	--
	b) (Increase) / Decrease in stock in trade	--	--	-	-	-	--
	c) Employee benefits expenses	1.15	1.11	1.07	2.79	2.67	3.63
	d) Finance costs	--	--	-	--	-	--
	e) Depreciation & amortization expenses	--	--	-	--	-	--
	f) Other Expenses	1.75	1.10	0.35	3.51	1.34	3.63
	Total Expenses	2.90	2.21	1.42	6.30	4.01	7.26
5	Profit/(Loss) from Ordinary Activities before Exceptional Items and tax (3-4)	(6.66)	2.92	2.78	(0.77)	6.80	6.60
6	Exceptional Items	--	--	-	--	-	--
7	Profit / (Loss) from Ordinary Activities before Tax(5-6)	(6.66)	2.92	2.78	(0.77)	6.80	6.60
8	Extraordinary Items	--	--	-	--	-	--
9	Profit before Tax (7-8)	(6.66)	2.92	2.78	(0.77)	6.80	6.60
10	Tax Expenses						
	(i) Current Tax	-	-	-	-	-	(1.03)
	(ii) Deferred Tax Asset / (Liabilities)	0.99	5.03	(1.00)	4.99	(2.60)	(0.34)
	(iii) Minimum Alternative Tax Credit	-	-	-	-	-	-
	Total Tax Expenses (8)	0.99	5.03	(1.00)	4.99	(2.60)	(1.37)
	Share of Profit of Associates	(1.92)	9.96		18.77		26.87
11	Net Profit for the period (9-10)	(7.59)	17.91	1.78	22.99	4.20	32.10
12	Other Comprehensive Income (net of taxes)						
	a) Items that will not be reclassified to Profit & Loss A/c	312.35	49.53	79.85	428.68	68.92	412.18
	b) Items that will be reclassified to Profit & Loss A/c	-	-	-	-	-	-
	Share of OCI in Associates	67.47	10.70		92.61		89.04
13	Total Comprehensive Income for the period (11+12)	372.23	78.14	81.63	544.28	73.12	533.32
14	Paid up Equity Share Capital (F.V-10/-)	100.00	100.00	100.00	100.00	100.00	100.00
15	Reserves i.e Other Equity	-	-	-	-	-	757.29
16	Earnings per Share(of INR 10/- each (Not annualised))						
	a) Basic	(0.76)	1.79	0.18	2.30	0.42	3.21
	b) Diluted	(0.76)	1.79	0.18	2.30	0.42	3.21

NOTE

- The above results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on Wednesday ,5th February , 2025 and have also been subjected to "Limited Review" by the Statutory Auditors
- The above results for the quarter and nine months ended 31st December , 2024 , are IND AS complaint results and have been prepared in accordance with the applicable indian accounting standard (Ind AS) notified by the Ministry of Affairs
- In accordance with the Regulation 33 of the SEBI (LODR) Regulations 2015, the Statutory Auditors of the Company have carried out Limited Review of the Results for the quarter and nine months ended December 31, 2024

By order of the Board
For Dhanverdhi Exports Ltd



Sudha Agarwalla

(Sudha Agarwalla)
Managing Director
DIN: 00938365

Place:Kolkata
Dated: 5th February , 2025

A.K. MEHARIA & ASSOCIATES

Chartered Accountants

2, GARSTIN PLACE, 2ND FLOOR

KOLKATA – 700001

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**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF UN-AUDITED
STANDALONE QUARTERLY FINANCIAL RESULTS OF THE COMPANY FOR THE
QUARTER ENDED DECEMBER 31, 2024.**

TO
THE BOARD OF DIRECTORS OF
DHANVERDHI EXPORTS LIMITED

We have reviewed the accompanying statement of unaudited financial results of M/s. Dhanverdhi Exports Limited for the period ended December 31, 2024. This statement is the responsibility of the Bank's/ NBFC's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 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 provides 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 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52 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 or that it has not been prepared in accordance with the relevant prudential norms issued by the Reserve Bank of India in respect of income recognition, asset classification, provisioning and other related matters.

Emphasis of Matter

Our conclusion is not modified in respect of this matter.

Kolkata
Dated: 5th February, 2025



For A. K. MEHARIA & ASSOCIATES
Chartered Accountants
Firm's Registration No. 324666E

Kirti Bhansali
(Kirti Bhansali)
Partner

M. No.: 309672
UDIN NO.: 25309672BMJBKU5890

A.K. MEHARIA & ASSOCIATES
Chartered Accountants

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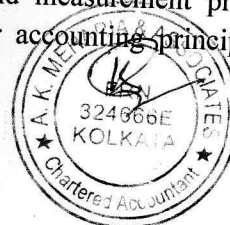
**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF CONSOLIDATED UN-AUDITED
QUARTERLY FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER ENDED
DECEMBER 31, 2024**

TO
THE BOARD OF DIRECTORS OF
DHANVERDHI EXPORTS LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of M/s. Dhanverdhi Exports Limited ("the Parent") and its associate (the Parent and its associate together referred to as "the Group"), for the quarter ended December 31, 2024 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors at their meeting held on 14th November, 2024, has been prepared in accordance with the 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 and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. 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 Standards on Auditing 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. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8), of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended, to the extent applicable.
5. The Statement includes the results of the following entities:

Name of the Entity	Relationship with the Entity
Superlight Finance Private Limited	Associate Company
Valley Magnesite Company Limited	Associate Company

6. Based on our review conducted and procedures performed as stated in paragraph 3 above and 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 Indian Accounting Standard and other accounting principles generally accepted in



A.K. MEHARIA & ASSOCIATES
Chartered Accountants

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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.

7. The consolidated unaudited financial results include the interim financial information of two Associate Companies whose financial information reflects total revenues of Rs. (34.13) lakhs total net profit/(Loss) Rs. (8.28) lakhs, the other comprehensive income/(loss) of Rs. 210.95 lakhs and group share of net profit Rs. (1.92) lakhs and comprehensive income/loss of Rs. 67.47 lakhs which have not been reviewed by their auditors, for the quarter ended December 31, 2024 as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, this interim financial information is not material to the Group.
8. Our conclusion on the Statement is not modified in respect of the above matter.

For A. K. MEHARIA & ASSOCIATES
Chartered Accountants
Firm's Registration No. 324666E

Kirti Bhansali
(Kirti Bhansali)
Partner

M. No.: 309672

UDIN NO.: 25309672BMJBKV3554

Kolkata
Dated: 5th February, 2025

