



**V. Goyal & Associates**  
Chartered Accountants

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**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE  
FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF  
DATSON EXPORTS LIMITED**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Datson Exports Limited ("the Company") for the quarter ended June 30, 2021 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian 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. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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.

Dated: 14<sup>th</sup> day of August, 2021

Place: Kolkata

**For V. Goyal & Associates**  
Chartered Accountants

*[Pankaj Kumar Goyal]*  
Partner

Membership No. 059991  
Firm Regn No. 312136E



UDIN: 21059991AAAADC7531

**DATSON EXPORTS LIMITED**  
REG. OFFICE 11/1C/2 EAST TOPSIA ROAD KOLKATA-700046

Statement of Standalone Unaudited Financial Results for the quarter ended 30th June, 2021					(INR In Lakhs)
	Particulars	Quarter ended			Year ended
		30/06/2021	31/03/2021	30/06/2020	31/03/2021
		Audited		Audited	Audited
1	Income from operations Net Sales / Income from Operations	243.14	179.74	35.10	497.41
		243.14	179.74	35.10	497.41
	<b>Total Income from operations (net)</b>				
2	Expenses				
	a) Purchase of stock-in-trade				
	b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	3.25	3.25	1.35	9.03
	c) Employees benefit expenses	0.52	0.69	0.70	2.81
	d) Depreciation and amortization expenses	211.99	228.70	28.58	479.77
	e) Other expenditure	215.76	232.64	30.63	491.61
	<b>Total expenses</b>	27.38	(62.90)	4.47	5.81
3	Profit from Operation before other income, finance costs and exceptional items (1-2)			5.40	13.64
4	Other income	27.38	(52.90)	9.87	19.45
5	Profit from ordinary activities before finance costs and exceptional items (3+4)	12.11	17	0.87	26.20
6	Finance costs	15.27	(69.90)	9.00	(6.75)
7	Profit from ordinary activities after finance costs but before exceptional items (5-6)				
8	Exceptional items	15.27	(69.90)	9.00	(6.75)
9	Profit/(Loss) from ordinary activities before tax (7-8)	3.97	1.46	2.27	10.99
10	Tax Expenses	11.30	(71.36)	6.73	(17.75)
11	Net Profit from Ordinary Activities after Tax (9-10)				
12	Extraordinary Item (net of tax expense)	11.30	(71.36)	6.73	(17.75)
13	Net Profit/(Loss) for the period (11-12)				
14	Other Comprehensive Income				
	Items that will not be reclassified to profit or loss				
	Income tax relating to the above (Deferred Tax)	15.27	(71.36)	9.00	(17.75)
15	<b>Total Comprehensive Income for the period</b>	24.50	24.50	24.50	24.50
16	Paid up Equity Share Capital of Rs. 10/- each				
17	Reserves excluding Revaluation Reserve as per balance sheet of previous accounting year				
18	Earning per Share (EPS)	6.23	(29.13)	3.67	(7.24)
	a) Basis EPS before and after Extraordinary items (not annualized)	6.23	(29.13)	3.67	(7.24)
	b) Diluted EPS before and after Extraordinary items (not annualized)				

**Notes:**

- 1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th August, 2021. The statutory auditors have carried out a limited review of the above results for the quarter ended June 30, 2021.
- 2) The company being engaged in only Non Banking Financing activities, accordingly there is no separate reportable segment as per IND AS specified under section 133 of the Companies Act, 2013.
- 3) The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable. necessary to make them comparable.
- 4) The above Financial results are available at the website of the company at [www.datson.net](http://www.datson.net)

Kolkata  
Dated: 14th Day of August, 2021

By order of the board

Raghav Das Mundhra  
Director

