

POSITIVE ELECTRONICS LIMITED

REGD. OFFICE: Bolaiikutir, 23A/1B, Justice Dwarkanath Road, Bhowanipur, Kolkata - 700020, West B

CIN: L67120WB1981PLC033990

Website: www.positiveelectronics.in, Email ID - info.positive@gmail.com

(' in Lakhs)

Statement of Standalone Financial Results for the Quarter ended 30th June, 2019

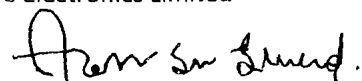
Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2019	31.03.2019	30.06.2018	31.03.2019
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
I.	Income from Operations				
	(a) Revenue From Operations	-	-	-	-
	(b) Other Income	6.90	8.39	-	15.16
	Total Revenue (I)	6.90	8.39	-	15.16
II.	Expenses				
	(a) Purchase of Stock-in-Trade	-	-	-	-
	(b) Changes in Inventories of Stock in Trade	-	-	-	-
	(c) Employee benefits expense	1.85	4.05	-	5.70
	(d) Finance Cost	-	-	-	-
	(e) Depreciation & Amortisation expenses	-	-	-	-
	(f) Other expenses	0.90	3.48	3.56	8.71
	Total Expenses (II)	2.75	7.53	3.56	14.41
III.	Profit/(Loss) Before Exceptional and Extraordinary items and Taxes (I-II)	4.15	0.86	(3.56)	0.75
	Exceptional items			-	
IV.	Profit Before Tax	4.15	0.86	(3.56)	0.75
V.	Tax Expense				
	(a) Current Tax	-	0.26	-	0.23
	(b) Adjustment of current tax relating to earlier years	-	-	-	-
	(c) Deferred tax charge/ Credit	-	-	-	-
	(d) Adjustment of Deferred Tax Relating to Earlier Years	-	-	-	-
	Total Tax Expense	-	0.26	-	0.23
VI.	Profit for the Year	4.15	0.60	(3.56)	0.53
	Other Comprehensive Income (OCI)				
	Other Comprehensive Income not to be reclassified to profit or loss in subsequent periods:				
	(a) Re-measurement loss on employee defined benefit plans	-	-	-	-
	(b) Deferred Tax Credit	-	-	-	-

Total Other Comprehensive Income for the year, net of Tax				
Total Comprehensive Income for the year, net of Tax	4.15	0.60	(3.56)	0.53
Paid up Equity Share Capital	320.00	320.00	320.00	320.00
Earning Per Share (of Rs. 10 Each)				
(a) Basic	0.13	0.02	(0.11)	0.02
(b) Diluted	0.13	0.02	(0.11)	0.02

Notes:-

- 1 The aforementioned results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 13, 2019. Limited Review of these results as required under Regulation 33 of the SEBI (Listing and other Disclosure Requirements) Regulations, 2015 has been completed by the Statutory Auditors
- 2 The Company has only one reportable business segment and have only one reportable geographic segment in India, no separate information is disclosed.
- 3 There were no exceptional items during the quarter ended June 30, 2019.
- 4 The previous period figures have been regrouped/rearranged wherever necessary, to confirm to the current period figures.

For and on behalf of the Board of Directors
Positive Electronics Limited



ABHISHEK SHARAD

(Director)

Din: 00484115

Place: Kolkata

Date:13.08.2019



Mukesh Choudhary & Associates

CHARTERED ACCOUNTANTS

"COMMERCE HOUSE"
2A, Ganesh Chandra Avenue, 5th Floor
Suit No. 5, Kolkata - 700 013
Phone : (033) 2213 2911
 : (033) 4004 4445
E-mail : mukesh_dec77@yahoo.co.in

LIMITED REVIEW REPORT

To
The Board of Directors
Positive Electronics Ltd
Bolai Kutir, 23A/1B,
Justice Dwarkanath Road, Bhowanipure
Kolkata-700020

INTRODUCTION

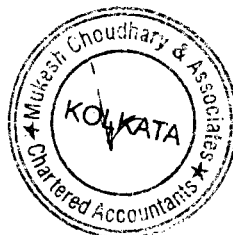
We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **POSITIVE ELECTRONICS LIMITED** ("the Company"), for the Quarter ended June 30, 2019 being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

This Statement which is the responsibility of the Company's Management and approved by the 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 there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

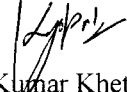
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and an analytical procedure 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 stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards 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 modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: KOLKATA
Date: 13/08/2019



For **Mukesh Choudhary & Associates**
Chartered Accountants
FRN: 325258E


CA. Gopal Kumar Khetan
Partner
Membership No- 303253
UDIN-19303253AAAABA4808