

Date: 12th February, 2021

Market Operations Department
Bombay Stock Exchange Limited
25th Floor, P. J. Towers,
Dalal Street, Mumbai- 400 001

Dear Sir,

Sub: Submission of Un-audited financial results for the quarter ended on 31st December, 2020.

In connection with the above and in compliance with the requirement of (Listing Obligations and Disclosure Requirements) Regulations, 2015, please note that the Board of Directors of the Company have at their meeting held on the 12th day of February, 2021, have amongst other matters:

Considered and approved the Un-audited Financial Results of the Company for the quarter ended 31st December, 2020. A copy of the above said results as approved by the Board alongwith Limited Review Report of the Auditors of the Company is enclosed for your records.

Thanking you,

Yours faithfully,
For **ESHA MEDIA RESEARCH LIMITED**



Director
Encl.: as above

ESHA MEDIA RESEARCH LIMITED

REGD. OFFICE: 10TH FLOOR, KRUSHAL COMMERCIAL COMPLEX, ABOVE SHOPPERS STOP, G.M. ROAD, CHEMBUR (W) - 400 089

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31.12.2020

(Rs. In Lakhs)

S No	PARTICULARS	3 Months ended			9 Month ended		Year ended
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
1	a) Net Sales / Income from Operations	1.96	8.07	1.92	15.06	5.73	10.00
2	b) Other Operating Income	-	-	-	-	-	-
3	Total Income (1+2)	1.96	8.07	1.92	15.06	5.73	10.00
4	Expenditure						
	a) Cost of Material Consumed	-	-	-	-	-	-
	b) Employee Benefits Expenses	1.80	1.80	1.80	5.10	2.25	5.56
	c) Depreciation	0.39	1.18	3.35	2.06	9.98	24.59
	d) Other Expenditure	4.86	2.46	3.22	12.71	17.55	20.85
	Total	7.05	5.44	8.37	19.87	29.78	51.00
5	Profit / (Loss) before tax (3-4)	(5.09)	2.63	(6.45)	(4.81)	(24.05)	(41.00)
6	Tax Expenses						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	(3.15)	-	-	(3.15)	-	-
7	Profit / (Loss) after tax for the period (5-6)	(1.94)	2.63	(6.45)	(1.66)	(24.05)	(41.00)
8	Other comprehensive income						
	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Tax on items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Total other comprehensive income	-	-	-	-	-	-
9	Total comprehensive income for the period (comprising Profit(Loss) (7+8)	(1.94)	2.63	(6.45)	(1.66)	(24.05)	(41.00)
10	Paid-up equity share capital (Face value of Rs. 10/- per share)	829.60	829.60	829.60	829.60	829.60	829.60
11	Other Equity						(1,520.02)
12	Earnings per share (Face Value of Rs.10/- each) ;						
	(a) Basic	(0.02)	0.03	(0.08)	(0.02)	(0.29)	(0.49)
	(b) Diluted	(0.02)	0.03	(0.08)	(0.02)	(0.29)	(0.49)

Notes :-

1. The financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) rules 2016.
2. The above Financial results recommended by the Audit Committee are considered and approved by the Board of Directors at their meeting held on 12th February, 2021.
3. The Financial results are reviewed by the Statutory Auditors of the Company as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
4. As required by paragraph 32 of Ind AS 101, net profit reconciliation between the figures reported under Previous GAAP and Ind AS for quarter ended 31.12.2019 is as under:

Particulars	Rs. In Lakhs
Net profit under previous GAAP	(24.05)
Impact on account of IND AS compliances	-
Net profit for under Ind AS	(24.05)

5. The entire operations of the Company relate to only one segment. Hence segmental reporting as per Ind AS 108 is not made.
6. The results for the Quarter ended 31st December, 2020 are also available on Bombay Stock Exchange website and on the Company's website.

For Esha Media Research Ltd



Mr. Chetan Tendulkar
Director

Place: Mumbai
Date : 12.02.2020



Independent Auditor's Report on Quarterly and Year to date Unaudited financial Results of M/s Esha Media Research Limited pursuant to Regulation 33 of the SEBI (Listing and Obligations and Disclosure Requirements) Regulations, 2015.

To
Board of Directors of **Esha Media Research Limited**

We have reviewed the accompanying statement of Unaudited Quarterly financial results of **Esha Media Research Limited** ('the Company') for the quarter ended 31st December, 2020 and year to date from 01st April 2020 to 31st December 2020 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation'), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 20 16 (' the Circular").

The preparation of the statement in accordance with the recognition and measurement principles laid down under Indian Accounting Standard 34 "Interim Financial Reporting" as prescribed under section 133 of Companies Act, 2013 read with rule 3 of Companies (Indian Accounting Standard) rules 2015, as amended, read with the circular is the responsibility of company's management and has been approved by the Board of Directors of the company. Our opinion is to express a conclusion on the statement based on our review.

We conducted our review 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 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 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 above , nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results , prepared in accordance with the applicable Indian Accounting Standards and other recognised accounting practices and policies 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.

For NSVR&ASSOCIATES LLP

Chartered Accountants

Firm Regd. No.008801S/S200060

V. Gangadhara Rao V N

Gangadhara Rao V N
Partner

Membership No. 219486

UDIN:21219486AAAAAZ2862



Place: Hyderabad
Date:12/02/2021.