



DHOOT INDUSTRIAL FINANCE LIMITED

CIN: L51900MH1978PLC020725

Tel.: 22845050, 22835152 Fax: 22871155

www.dhootfinance.com

07/11/2023

To
BSE Limited,
Corporate Relationship Department
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort
Mumbai – 400 001

Scrip Code – 526971
Scrip ID – DHOOTIN
Kind Att. Corporate Relationship Dept.

Sub.: In Compliance of Regulation 33 of the SEBI (LODR) Regulations, 2015 – Financial Results as on 30th September, 2023.

Dear Sir/Madam,

This is to inform you that the Board of Directors at its Meeting held today i.e. Tuesday, 07th November, 2023 the Board has, inter-alia approved the Unaudited Financial Results of the Company for the quarter ended 30th September, 2023 along with the Auditor's Limited Review Report thereof.

Attached herewith is a copy of Unaudited Financial results along with Limited Review report as at 30th September, 2023.

Please take the same on record and oblige.

FOR DHOOT INDUSTRIAL FINANCE LIMITED

Sneha Shah
(Company Secretary & Compliance Officer)
Membership No. A28734
Date: 07/11/2023
Place: Mumbai

Registered Office Address: 504, Raheja Centre, 214, Nariman Point, Mumbai – 400 021.
Corporate Office Address: 1209, Raheja Centre, 214, Nariman Point, Mumbai – 400 021.

DHOOT INDUSTRIAL FINANCE LIMITED

CIN : L51900MH1978PLC020725

Regd. Office : 504 Raheja Centre, 214, Nariman Point, Mumbai - 400 021.

Statement of Unaudited Financial Results for the Quarter & Half Year Ended on September 30, 2023

(Rs. In lakhs)

Sr.	Particulars	3 Months Ended			Half Year Ended		Year Ended
		30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	a) Revenue from Operation	211.33	227.67	769.87	439.00	1404.1	3528.42
	b) Other Income	1725.54	1789.40	991.98	3514.94	1052.67	1683.19
	Total Income	1936.87	2017.07	1761.85	3953.94	2456.77	5211.61
2	Expenses						
	a) Cost of Material consumed	0.00	-	-	-	-	-
	b) Purchase	200.62	213.59	736.89	414.21	1349.28	3429.18
	c) Employees benefits expense	32.40	20.19	16.46	52.59	33.2	125.07
	d) Finance Cost	132.60	139.67	127.31	272.27	241.29	536.49
	e) Depreciation and amortisation expenses	13.15	12.91	13.75	26.06	31.01	59.45
	f) Other expenses	121.08	68.97	-147.09	190.05	126.27	315.98
	Total Expenses	499.85	455.33	747.32	955.18	1781.05	4466.17
3	Total Profit/(Loss) before exceptional items and Tax	1437.02	1561.74	1014.53	2998.76	675.72	745.44
3a	Profit before Finance Cost, Depreciation and Amortisation expenses and Exceptional Items (3+2e+2f)	1582.77	1714.32	1155.59	3297.09	948.02	1341.38
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) before tax	1437.02	1561.74	1014.53	2998.76	675.72	745.44
6	Tax expenses						
	Current Tax	332.08	364.57	233.30	696.65	348.65	394.47
	Deferred Tax	(16.68)	202.30	3.56	185.62	(197.51)	(704.97)
	Earlier Year Tax	0.00	0.00	-	0.00	-	41.84
	Total Tax expenses	315.40	566.87	236.86	882.27	151.14	(268.66)
7	Total profit (Loss) for the period	1121.62	994.87	777.67	2116.49	524.58	1014.10
8	Other comprehensive income net of taxes	1501.57	8160.00	568.44	9661.57	(3981.24)	(7257.82)
9	Total comprehensive income for the period	2623.19	9154.87	1346.11	11778.06	(3456.66)	(6243.72)
10	Paid-up Equity Share Capital (Face value - INR 10/- per share)	631.80	631.80	631.80	631.80	631.80	631.80
11	Other Equity excluding Revaluation Reserves as per the balance sheet	-	-	-	-	-	27,052.16
12	Earnings per share (of INR 10/-each)						
	(a) Basic	17.75	15.75	12.31	33.50	8.30	16.05
	(b) Diluted	17.75	15.75	12.31	33.50	8.30	16.05



Statement of Assets and Liabilities

(Rs. In lakhs)

Particulars	For the Half Year Ended September 30, 2023 (Unaudited)	For the Year Ended March 31, 2023 (Audited)
ASSETS		
Non current Assets		
a) Property, Plant and Equipment	596.12	618.04
b) Capital work in progress	70.97	70.97
c) Financial Assets		
Investments	41292.12	28183.90
Other Financial Assets	63.37	404.42
Total Non current Assets	42022.58	29277.33
Current Assets		
a) Financial Assets		
Investments	7003.27	6808.95
Trade receivables	227.82	399.78
Cash and cash equivalents	112.00	43.28
Others	14.25	11.25
b) Current Tax Assets (Net)	0.00	25.61
c) Other Current Assets	106.98	69.79
Total Current Assets	7464.32	7358.66
TOTAL ASSETS	49486.90	36635.99
EQUITY AND LIABILITIES		
Equity		
a) Equity share capital	631.80	631.80
b) Other equity	38830.21	27052.16
Total Equity	39462.01	27683.96
Liabilities		
Non-current Liabilities		
a) Financial Liabilities		
Borrowings	28.24	33.41
b) Deferred Tax Liabilities (Net)	2446.98	1100.78
Total Non current liabilities	2475.22	1134.19
Current Liabilities		
a) Financial liabilities		
Borrowings	6937.77	7205.17
Trade Payables		
i) MSME	0.00	0.00
ii) Others	136.10	312.98
Other Financial Liabilities	8.67	13.09
b) Other Current Liabilities	0.00	240.00
c) Provisions	39.11	46.60
d) Current Tax liabilities	428.02	0.00
Total Current liabilities	7549.67	7817.84
TOTAL EQUITY AND LIABILITIES	49,486.90	36,635.99



CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2023

(Rs. In lakhs)

Particulars	For the Half Year ended September 30, 2023 (Unaudited)	For the Half Year ended September 30, 2022 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax	2,998.75	675.73
Adjustments for :		
Depreciation	26.06	31.01
value	(619.09)	(172.11)
Interest income	(4.81)	-
Interest Expenses	272.27	241.29
(Profit)/Loss on Sale of Fixed Assets	-	-
Dividend Received	(115.53)	(87.77)
	(441.10)	12.42
Operating Profit Before Working Capital Changes	2,557.65	688.15
Adjustments for :		
Trade and Other Receivables	171.96	(200.66)
Current Investments	(194.32)	373.93
Trade Payable and Other Liabilities	(701.36)	488.42
	(723.72)	661.69
Cash Generated From Operations	1,833.93	1,349.84
Direct Taxes Paid	(243.01)	(348.65)
Net cash flow from operating activities..... A	1,590.92	1,001.19
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(4.15)	(5.04)
Sale of Fixed Assets	-	-
Purchase of Investments	(3,578.81)	(1,320.13)
Sale of Investments	1,911.83	766.54
(Increase)/ Decrease in Long Term Advance	341.05	1.28
(Increase)/ Decrease Other Long Term Assets	0	0
Increased in Inter Corporate Deposits	-	(0.18)
Advances	(40.19)	(263.51)
Interest Received	4.81	-
Dividend Received	115.53	87.77
Net Cash from investing activities B	(1,249.93)	(733.27)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of Equity Shares	-	-
Proceeds from issue of Shares Warrants	-	-
Interest paid	(272.27)	(241.29)
Net cash used in financing activities..... C	(272.27)	(241.29)
Net Increase/(Decrease) in Cash and Cash Equivalents..... (A+B+C)	68.72	26.63
Cash and Cash equivalents (Opening Balance)	43.28	11.55
Cash and Cash equivalents (Closing Balance)		
i) Cash and Cash equivalents	89.75	23.48
ii) Investment in short term, highly liquid mutual fund	22.25	14.70
Balance as per Cash Flow Statement	112.00	38.18



SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

(Rs. In lakhs)

Sr.	Particulars	3 Months Ended			Half Year Ended		Year Ended
		30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from business segment						
	(a) Trading	211.33	227.67	769.87	439.00	1404.10	3528.42
	(b) Others	1725.54	1789.40	991.98	3514.94	1052.67	1683.19
	Total segment revenue	1936.87	2017.07	1761.85	3953.94	2456.77	5211.61
	Less : Inter segment revenue	0.00	-	-	-	-	-
	Revenue from Operations	1936.87	2017.07	1761.85	3953.94	2456.77	5211.61
2	Segment Results						
	Profit(+)/ Loss (-) before tax & interest from each segment						
	(a) Trading	(7.94)	(8.74)	(3.96)	(16.68)	(13.35)	(44.71)
	Total profit before tax and Finance Cost	(7.94)	(8.74)	(3.96)	(16.68)	(13.35)	(44.71)
	Less i) Finance cost	132.60	139.67	127.31	272.27	241.29	536.49
	ii) Other un-allocable expenditure net of un-allocable Income	147.98	79.25	(153.82)	227.23	122.31	356.55
	Add: Other Income	1725.54	1789.40	991.98	3514.94	1052.67	1683.19
	Net Profit Before Tax	1437.02	1561.74	1014.53	2998.76	675.72	745.44
3	Segment Assets						
	(a) Trading	1086.95	1173.90	1694.59	1086.95	1694.59	1187.56
	(b) Others	48399.95	45309.93	38624.75	48399.95	38624.75	35422.83
	Total	49486.90	46483.83	40319.34	49486.90	40319.34	36610.39
4	Segment Liabilities						
	(a) Trading	136.10	194.41	732.14	136.10	732.14	312.98
	(b) Others	-	-	-	-	-	-
	Total	136.10	194.41	732.14	136.10	732.14	312.98

Note :-

- The above statement of unaudited Standalone Financial results for the quarter and half year ended September 30, 2023 approved by the Board of Directors at their meeting held on November 07, 2023. The Statutory Auditor of the Company have carried out Limited Review of the above unaudited Standalone Financial Results pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5th July 2016.
- These financial statements are prepared in accordance with Indian Accounting Standards (Ind AS) The Company has followed the policy of valuing the Investments at fair value through profit or loss.
- The Unaudited Standalone Financial Results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 ("The Act") read with the relevant rules thereunder and in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.
- The Statutory Auditors have carried out Limited Review of the Financial Results and have expressed an unmodified review conclusion.
- The Company has identified Trading & Others, as its only reportable segment as defined under Ind AS 108 - Operating Segments.
- The above unaudited standalone financial results of the Company are available in the Company's website www.dhootfinance.com
- Figures of Previous quarters have been regrouped, rearranged, as considered necessary, to confirm with figures of current quarter.

For and on Behalf of the Board

Place : Mumbai

Date : November 07, 2023

(Managing Director)





PULINDRA PATEL & CO.
CHARTERED ACCOUNTANTS

Office No. A-1004, Paras Business Center, Kasturba Road No.1, Near Borivali Station East,
Borivali East, Mumbai -400 066,

Office (Tel) +022-28069664,022-22056233,022-68844594,+91-9322268243,Office (M) +91-9619908533

Email : caoffice@pulindrapatel.com, pulindra_patel@hotmail.com

Review Report to
The Board of Directors,
Dhoot Industrial Finance Limited,
504, Raheja Center,
214, Nariman Point,
Mumbai – 400 021.

We have reviewed the quarterly unaudited standalone financial results of **M/s. DHOOT INDUSTRIAL FINANCE LIMITED** (the company) for the, Quarter and half yearly ended September 30, 2023 (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 amended

This statement which is the responsibility of the Company’s Management and has been 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 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 statement is free of material misstatements. 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 stated 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 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 amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Mumbai
Date : 7th November, 2023

FOR PULINDRA PATEL & CO.
CHARTERED ACCOUNTANTS
FIRM REGN. NO. 115187W

Pulindra Patel

PULINDRA PATEL
MEMBERSHIP No. 048991
UDIN: 23048991BGWJCB9741

