



# DHOOT INDUSTRIAL FINANCE LIMITED

CIN: L51900MH1978PLC020725

Tel.: 22845050, 22835152 Fax: 22871155

www.dhootfinance.com

12<sup>th</sup> February, 2025

To  
**BSE Limited,**  
**Corporate Relationship Department**  
PhirozeJeejeebhoy Towers,  
Dalal Street, Fort  
Mumbai – 400 001

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

**Sub.: In Compliance of Regulation 30 and 33 of the SEBI (LODR) Regulations, 2015 - Outcome of Board Meeting - Unaudited Financial Results of the Company for the Quarter and Nine Months ended December 31, 2024 along with Auditor's Limited Review Report.**

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), we would like to intimate that the Board of Directors of the Company have, at their meeting held today, i.e., Wednesday, February 12<sup>th</sup>, 2025, inter alia, transacted following businesses:

1. The Board has considered and approved the Unaudited Financial Results for the quarter and nine months ended December 31<sup>st</sup>, 2024, read with the Auditors' Limited Review Report.

The copy of the aforementioned Unaudited Financial Results along with Auditors' Limited Review Report issued by the Statutory Auditor is enclosed herewith.

The meeting commenced at 11:00 AM and concluded at 12:15 PM.

Please take the same on record and oblige.

**FOR DHOOT INDUSTRIAL FINANCE LIMITED**

**Sneha Shah**  
(Company Secretary & Compliance Officer)  
Membership No. A28734  
**Date:** 12/02/2025  
**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 & Nine Months Ended on December 31, 2024

(Rs. In lakhs)

| Sr.       | Particulars   | 3 Months Ended |                |                 | Nine Months Ended |                 | Year Ended      |
|-----------|---|----------------|----------------|-----------------|-------------------|-----------------|-----------------|
|           |   | 31-12-2024     | 30-09-2024     | 31-12-2023      | 31-12-2024        | 31-12-2023      | 31-03-2024      |
|           |   | (Un-audited)   | (Un-audited)   | (Un-audited)    | (Un-audited)      | (Un-audited)    | (Audited)       |
| <b>1</b>  | <b>Income</b>   |                |                |                 |                   |                 |                 |
|           | a) Revenue from Operation   | 602.49         | 175.83         | 823.66          | 778.32            | 1262.66         | 3257.84         |
|           | b) Other Income   | 2712.92        | 2737.86        | 10886.48        | 5450.78           | 14401.42        | 18627.09        |
|           | <b>Total Income</b>   | <b>3315.41</b> | <b>2913.69</b> | <b>11710.14</b> | <b>6229.10</b>    | <b>15664.08</b> | <b>21884.93</b> |
| <b>2</b>  | <b>Expenses</b>   |                |                |                 |                   |                 |                 |
|           | a) Cost of Material consumed  | 0.00           | -              | -               | -                 | -               | -               |
|           | b) Purchase   | 581.29         | 169.37         | 764.81          | 750.66            | 1179.02         | 3221.30         |
|           | c) Employees benefits expense   | 74.54          | 32.14          | 30.37           | 106.68            | 82.96           | 120.51          |
|           | d) Finance Cost   | 247.03         | 100.93         | 107.53          | 347.96            | 379.80          | 513.05          |
|           | e) Depreciation and amortisation expenses   | 28.79          | 15.13          | 13.64           | 43.92             | 39.70           | 53.20           |
|           | f) Other expenses   | 336.14         | 103.72         | 140.44          | 439.86            | 330.49          | 458.54          |
|           | <b>Total Expenses</b>   | <b>1267.79</b> | <b>421.29</b>  | <b>1056.79</b>  | <b>1689.08</b>    | <b>2011.97</b>  | <b>4366.60</b>  |
| <b>3</b>  | <b>Total Profit/(Loss) before exceptional items and Tax</b>   | <b>2047.62</b> | <b>2492.40</b> | <b>10653.35</b> | <b>4540.02</b>    | <b>13652.11</b> | <b>17518.33</b> |
| <b>3a</b> | <b>Profit before Finance Cost, Depreciation and Amortisation expenses and Exceptional Items (3+2e+2f)</b> | <b>2323.44</b> | <b>2608.46</b> | <b>10774.52</b> | <b>4931.90</b>    | <b>14071.61</b> | <b>18084.58</b> |
| <b>4</b>  | <b>Exceptional Items</b>  | -              | -              | -               | -                 | -               | -               |
| <b>5</b>  | <b>Profit/(Loss) before tax</b>   | <b>2047.62</b> | <b>2492.40</b> | <b>10653.35</b> | <b>4540.02</b>    | <b>13652.11</b> | <b>17518.33</b> |
| <b>6</b>  | <b>Tax expenses</b>   |                |                |                 |                   |                 |                 |
|           | Current Tax   | 755.88         | (16.33)        | 1312.46         | 739.55            | 2009.11         | 2539.36         |
|           | Deferred Tax  | 239.04         | 121.81         | 78.57           | 360.85            | 264.19          | 172.80          |
|           | Earlier Year Tax  | -              | -              | -               | -                 | 0.00            | -               |
|           | <b>Total Tax expenses</b>   | <b>994.92</b>  | <b>105.48</b>  | <b>1391.03</b>  | <b>1100.40</b>    | <b>2273.30</b>  | <b>2712.16</b>  |
| <b>7</b>  | <b>Total profit (Loss) for the period</b>   | <b>1052.70</b> | <b>2386.92</b> | <b>9262.32</b>  | <b>3439.62</b>    | <b>11378.81</b> | <b>14806.17</b> |
| <b>8</b>  | <b>Other comprehensive income net of taxes</b>  | 289.98         | 3303.50        | (5538.10)       | 3593.48           | 4123.47         | 142.46          |
| <b>9</b>  | <b>Total comprehensive income for the period</b>  | <b>1342.68</b> | <b>5690.42</b> | <b>3724.22</b>  | <b>7033.10</b>    | <b>15502.28</b> | <b>14948.63</b> |
| <b>10</b> | <b>Paid-up Equity Share Capital (Face value - INR 10/- per share)</b>                                     | 631.80         | 631.80         | 631.80          | 631.80            | 631.80          | 631.80          |
| <b>11</b> | <b>Other Equity excluding Revaluation Reserves as per the balance sheet</b>                               | -              | -              | -               | -                 | -               | 42,000.79       |
| <b>12</b> | <b>Earnings per share (of INR 10/-each)</b>   |                |                |                 |                   |                 |                 |
|           | (a) Basic   | 16.66          | 37.78          | 146.60          | 54.44             | 180.10          | 234.56          |
|           | (b) Diluted   | 16.66          | 37.78          | 146.60          | 54.44             | 180.10          | 234.56          |



**SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED**

(Rs. In lakhs)

| Sr.      | Particulars  | 3 Months Ended  |                 |                 | Nine Months Ended |                 | Year Ended      |
|----------|--|-----------------|-----------------|-----------------|-------------------|-----------------|-----------------|
|          |  | 31-12-2024      | 30-09-2024      | 31-12-2023      | 31-12-2024        | 31-12-2023      | 31-03-2024      |
|          |  | (Un-audited)    | (Un-audited)    | (Un-audited)    | (Un-audited)      | (Un-audited)    | (Audited)       |
| <b>1</b> | <b>Revenue from business segment</b>                                   |                 |                 |                 |                   |                 |                 |
|          | (a) Trading  | 602.49          | 175.83          | 823.66          | 778.32            | 1262.66         | 3257.84         |
|          | (b) Others   | 2712.92         | 2737.86         | 10886.48        | 5450.78           | 14401.42        | 18627.09        |
|          | <b>Total segment revenue</b>   | <b>3315.41</b>  | <b>2913.69</b>  | <b>11710.14</b> | <b>6229.10</b>    | <b>15664.08</b> | <b>21884.93</b> |
|          | Less: Inter segment revenue  | -               | -               | -               | -                 | -               | -               |
|          | <b>Revenue from Operations</b>   | <b>3315.41</b>  | <b>2913.69</b>  | <b>11710.14</b> | <b>6229.10</b>    | <b>15664.08</b> | <b>21884.93</b> |
| <b>2</b> | <b>Segment Results</b>   |                 |                 |                 |                   |                 |                 |
|          | <b>Profit(+)/ Loss (-) before tax &amp; interest from each segment</b> |                 |                 |                 |                   |                 |                 |
|          | (a) Trading  | (22.37)         | (11.77)         | 27.81           | (34.14)           | 11.13           | (61.78)         |
|          | <b>Total profit before tax and Finance Cost</b>                        | <b>(22.37)</b>  | <b>(11.77)</b>  | <b>27.81</b>    | <b>(34.14)</b>    | <b>11.13</b>    | <b>(61.78)</b>  |
|          | Less: i) Finance cost  | 247.03          | 100.93          | 107.53          | 347.96            | 379.80          | 513.05          |
|          | ii) Other un-allocable expenditure net of un-allocable Income          | 395.92          | 132.75          | 153.41          | 528.67            | 380.64          | 533.93          |
|          | Add: Other Income  | 2712.94         | 2737.85         | 10886.48        | 5450.79           | 14401.42        | 18627.09        |
|          | <b>Net Profit Before Tax</b>   | <b>2047.62</b>  | <b>2492.40</b>  | <b>10653.35</b> | <b>4540.02</b>    | <b>13652.11</b> | <b>17518.33</b> |
| <b>3</b> | <b>Segment Assets</b>  |                 |                 |                 |                   |                 |                 |
|          | (a) Trading  | 1317.27         | 1364.32         | 1628.70         | 1317.27           | 1628.70         | 1284.90         |
|          | (b) Others   | 57136.71        | 56341.45        | 50850.12        | 57136.71          | 50850.12        | 49492.71        |
|          | <b>Total</b>   | <b>58453.98</b> | <b>57705.77</b> | <b>52478.82</b> | <b>58453.98</b>   | <b>52478.82</b> | <b>50777.61</b> |
| <b>4</b> | <b>Segment Liabilities</b>   |                 |                 |                 |                   |                 |                 |
|          | (a) Trading  | 279.93          | 401.19          | 744.10          | 279.93            | 744.10          | 342.69          |
|          | (b) Others   | -               | -               | -               | -                 | -               | -               |
|          | <b>Total</b>   | <b>279.93</b>   | <b>401.19</b>   | <b>744.10</b>   | <b>279.93</b>     | <b>744.10</b>   | <b>342.69</b>   |

Note :-

- The above Un-audited Standalone Financial results for the quarter & Nine Months ended on December 31, 2024 have been received and recommended by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on 12th February, 2025. These results are as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> 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 Company has identified Trading & Others, as its only reportable segment as defined under Ind AS 108 - Operating Segments.
- The Financial Assets as at 31/03/2024 are more than 50% of Total Assets and during the financial year the Income from Financial Assets are also more than 50% of the Total Income. Hence, the Company is in process to get the registration under section 45-IA of the Reserve Bank of India Act, 1934. The company has continued to prepare the results in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable
- The above audited standalone financial results of the Company are available in the Company's website [www.dhootfinance.com](http://www.dhootfinance.com)
- Previous year/period figures have been regrouped, as considered necessary, to confirm with current year/period presentation.

Place : Mumbai

Date : 12th February, 2025 **PULINDRA PATEL & CO.**  
Chartered Accountants

*Pulindra M.P.*  
Proprietor  
Membership No. 048991

For and on Behalf of the Board

(Managing Director)





**PULINDRA PATEL & CO.**

**CHARTERED ACCOUNTANTS**

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

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**Independent Auditor's Review Report on the Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

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 ended December 31, 2024 and year to date results for the period from 1<sup>st</sup> April, 2024 to 31<sup>st</sup> December, 2024 (the Statement”) together with the Unaudited Statement of Assets and Liabilities, Unaudited Statement of Cash Flows 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 : 12<sup>th</sup> February, 2025



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

*Pulindra M.P.*

PULINDRA PATEL  
MEMBERSHIP No. 048991  
UDIN: 25048991BMAXT8583

A. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc : Not applicable

B. Format for disclosing outstanding default on loans and debt securities: Not applicable

| S. No.    | Particulars  | In INR Crores |
|-----------|--|---------------|
| <b>1.</b> | <b>Loans/ revolving facilities like cash credit from banks/ financial institutions</b>           |               |
| A.        | Total amount outstanding as on date  | -             |
| B.        | Of the total amount outstanding, amount of default as on date                                    | -             |
| <b>2.</b> | <b>Unlisted debt securities i.e. NCDs and NCRPS</b>  |               |
| A.        | Total amount outstanding as on date  | -             |
| B.        | Of the total amount outstanding, amount of default as on date                                    | -             |
| <b>3.</b> | <b>Total financial indebtedness of the listed entity including short-term and long-term debt</b> | -             |

C. Format for disclosure of Related Party Transactions (applicable only for half-yearly filings i.e. 2<sup>nd</sup> and 4<sup>th</sup> quarter): Not applicable

D. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along with annual audited financial results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter): Not applicable