



# DHOOT INDUSTRIAL FINANCE LIMITED

CIN: L51900MH1978PLC020725

Tel.: 22845050, 22835152 Fax: 22871155

www.dhootfinance.com

10/11/2022

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 30<sup>th</sup> September, 2022**

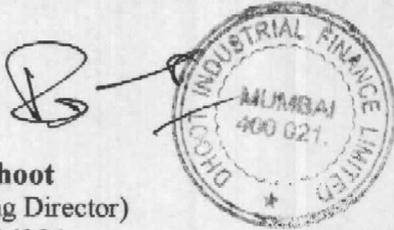
Dear Sir/Madam,

This is to inform you that the Board of Directors at its Meeting held today i.e. Thursday, 10<sup>th</sup> November, 2022 the Board has, inter-alia approved the Unaudited Financial Results of the Company for the quarter ended 30<sup>th</sup> September, 2022 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 30<sup>th</sup> September, 2022.

Please take the same on record and oblige.

**FOR DHOOT INDUSTRIAL FINANCE LIMITED**



**Rohit Dhoot**  
(Managing Director)  
DIN 00016856  
Date: 10/11/2022  
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, 2022

(Rs. in lakhs)

Sr.	Particulars	3 Months Ended			Half Year Ended		Year Ended
		30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	31-03-2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	<b>Income</b>						
	a) Revenue from Operation	769.87	634.23	381.47	1404.10	657.20	3041.20
	b) Other Income	991.98	60.69	765.29	1052.67	3308.18	3620.09
	<b>Total Income</b>	<b>1761.85</b>	<b>694.92</b>	<b>1146.76</b>	<b>2456.77</b>	<b>3965.38</b>	<b>6661.29</b>
<b>2</b>	<b>Expenses</b>						
	a) Cost of Material consumed	-	-	-	-	-	-
	b) Purchase	736.89	612.39	330.73	1349.28	571.84	2844.48
	c) Employees benefits expense	16.46	16.74	15.98	33.20	32.10	78.41
	d) Finance Cost	127.31	113.98	135.21	241.29	260.75	589.16
	e) Depreciation and amortisation expenses	13.75	17.26	14.47	31.01	28.78	53.05
	f) Other expenses	(147.09)	273.36	72.26	126.27	139.81	329.73
	<b>Total Expenses</b>	<b>747.32</b>	<b>1033.73</b>	<b>568.65</b>	<b>1781.05</b>	<b>1033.28</b>	<b>3894.83</b>
<b>3</b>	<b>Total Profit/(Loss) before exceptional items and Tax</b>	<b>1014.53</b>	<b>(338.81)</b>	<b>578.11</b>	<b>675.72</b>	<b>2932.10</b>	<b>2766.46</b>
<b>3a</b>	<b>Profit before Finance Cost, Depreciation and Amortisation expenses and Exceptional Items (3+2e+2f)</b>	<b>1155.59</b>	<b>(207.57)</b>	<b>727.79</b>	<b>948.02</b>	<b>3221.63</b>	<b>3408.67</b>
<b>4</b>	<b>Exceptional Items</b>	-	-	-	-	-	-
<b>5</b>	<b>Profit/(Loss) before tax</b>	<b>1014.53</b>	<b>(338.81)</b>	<b>578.11</b>	<b>675.72</b>	<b>2932.10</b>	<b>2766.46</b>
<b>6</b>	<b>Tax expenses</b>						
	Current Tax	233.30	115.35	(112.93)	348.65	152.03	232.67
	Deferred Tax	3.56	(201.07)	258.58	(197.51)	575.11	435.82
	Earlier Year Tax	-	-	231.23	-	231.23	231.23
	<b>Total Tax expenses</b>	<b>236.86</b>	<b>(85.72)</b>	<b>376.88</b>	<b>151.14</b>	<b>958.37</b>	<b>899.72</b>
<b>7</b>	<b>Total profit (Loss) for the period</b>	<b>777.67</b>	<b>(253.09)</b>	<b>201.23</b>	<b>524.58</b>	<b>1973.73</b>	<b>1866.74</b>
<b>8</b>	<b>Other comprehensive income net of taxes</b>	<b>568.44</b>	<b>(4549.68)</b>	<b>6460.47</b>	<b>(3981.24)</b>	<b>12942.43</b>	<b>13915.26</b>
<b>9</b>	<b>Total comprehensive income for the period</b>	<b>1346.11</b>	<b>(4802.77)</b>	<b>6661.70</b>	<b>(3456.66)</b>	<b>14916.16</b>	<b>15782.00</b>
<b>10</b>	<b>Paid-up Equity Share Capital (Face value - INR 10/- per share)</b>	<b>631.80</b>	<b>631.80</b>	<b>631.80</b>	<b>631.80</b>	<b>631.80</b>	<b>631.80</b>
<b>11</b>	<b>Other Equity excluding Revaluation Reserves as per the balance sheet</b>						<b>33,295.87</b>
<b>12</b>	<b>Earnings per share (of INR 10/-each)</b>						
	(a) Basic	12.31	(4.01)	3.19	8.30	31.24	29.55
	(b) Diluted	12.31	(4.01)	3.19	8.30	31.24	29.55



## Statement of Assets and Liabilities

(Rs. In lakhs)

Particulars	For the Half Year Ended September 30, 2022 (Unaudited)	For the Year Ended March 31, 2022 (Audited)
<b>ASSETS</b>		
<b>Non current Assets</b>		
a) Property, Plant and Equipment	616.12	642.09
b) Capital work in progress	70.97	70.97
c) Financial Assets		
Investments	31224.81	35028.61
Other Financial Assets	3.34	4.62
<b>Total Non current Assets</b>	<b>31915.24</b>	<b>35746.29</b>
<b>Current Assets</b>		
a) Financial Assets		
Investments	7399.94	7746.35
Trade receivables	808.57	607.91
Cash and cash equivalents	10.66	11.55
Loans	0.10	0.00
Others	32.10	3.60
b) Current Tax Assets (Net)	0.00	0.00
c) Other Current Assets	242.83	7.82
<b>Total Current Assets</b>	<b>8494.28</b>	<b>8377.23</b>
<b>TOTAL ASSETS</b>	<b>40409.52</b>	<b>44123.52</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
a) Equity share capital	631.80	631.80
b) Other equity	29839.22	33295.87
<b>Total Equity</b>	<b>30471.02</b>	<b>33927.67</b>
<b>Liabilities</b>		
<b>Non-current Liabilities</b>		
a) Financial Liabilities		
Borrowings	20.60	25.15
b) Deferred Tax Liabilities (Net)	1950.33	2696.10
<b>Total Non current liabilities</b>	<b>1970.93</b>	<b>2721.25</b>
<b>Current Liabilities</b>		
a) Financial liabilities		
Borrowings	6571.55	6226.64
Trade Payables		
i) MSME	0.00	0.00
ii) Others	732.14	682.37
Other Financial Liabilities	20.39	86.93
b) Other Current Liabilities	402.65	405.85
c) Provisions	3.56	10.64
d) Current Tax liabilities	237.28	62.17
<b>Total Current liabilities</b>	<b>7967.57</b>	<b>7474.60</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>40,409.52</b>	<b>44,123.52</b>



**CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2022**

(Rs. In lakhs)

Particulars	For the Half Year ended September 30, 2022 (Unaudited)	For the Half Year ended September 30, 2021 (Unaudited)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit Before Tax	675.73	2,932.10
Adjustments for :		
Depreciation	31.01	28.78
(Profit)/Loss on Sale of Non-current Investments carried at fair value	(172.11)	(544.00)
Interest income	-	(10.19)
Interest Expenses	241.29	260.75
(Profit)/Loss on Sale of Fixed Assets	-	-
Dividend Received	(87.77)	(49.76)
Operating Profit Before Working Capital Changes	12.42	(314.42)
Adjustments for :	688.15	2,617.68
Trade and Other Receivables	(200.66)	(60.30)
Current Investments	346.41	(3,838.84)
Trade Payable and Other Liabilities	488.42	1,186.24
Cash Generated From Operations	634.17	(2,712.90)
Direct Taxes Paid	1,322.32	(95.22)
Net cash flow from operating activities..... A	(348.65)	(367.39)
	<b>973.67</b>	<b>(462.61)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Fixed Assets	(5.04)	-
Sale of Fixed Assets	-	-
Purchase of Investments	(1,320.13)	(356.86)
Sale of Investments	766.54	2,667.10
(Increase)/ Decrease in Long Term Advance	1.28	-
(Increase)/ Decrease Other Long Term Assets	0	0
Increased in Inter Corporate Deposits	(0.18)	0.18
Advances	(263.61)	(1,638.11)
Interest Received	-	10.19
Dividend Received	87.77	49.76
Net Cash from investing activities ..... B	(733.27)	732.26
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from issue of Equity Shares	-	-
Proceeds from issue of Shares Warrants	-	-
Interest paid	(241.29)	(260.75)
Net cash used in financing activities..... C	(241.29)	(260.75)
Net Increase/(Decrease) in Cash and Cash Equivalents..... (A+B+C)	(0.89)	8.90
Cash and Cash equivalents (Opening Balance)	11.55	56.87
Cash and Cash equivalents (Closing Balance)	10.66	65.77



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

(Rs. In lakhs)

Sr.	Particulars	3 Months Ended			Half Year Ended		Year Ended
		30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	31-03-2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	<b>Revenue from business segment</b>						
	(a) Trading	769.87	634.23	359.79	1404.10	625.98	3007.46
	(b) Others	991.98	60.69	786.97	1052.67	3339.40	3653.83
	<b>Total segment revenue</b>	<b>1761.85</b>	<b>694.92</b>	<b>1146.76</b>	<b>2456.77</b>	<b>3965.38</b>	<b>6661.29</b>
	Less: Inter segment revenue	-	-	-	-	-	0.00
	<b>Revenue from Operations</b>	<b>1761.85</b>	<b>694.92</b>	<b>1146.76</b>	<b>2456.77</b>	<b>3965.38</b>	<b>6661.29</b>
<b>2</b>	<b>Segment Results</b>						
	<b>Profit(+)/ Loss (-) before tax &amp; interest from each segment</b>						
	(a) Trading	(3.96)	(9.39)	(4.70)	(13.35)	(6.10)	22.13
	<b>Total profit before tax and Finance Cost</b>	<b>(3.96)</b>	<b>(9.39)</b>	<b>(4.70)</b>	<b>(13.35)</b>	<b>(6.10)</b>	<b>22.13</b>
	Less: i) Finance cost	127.31	113.98	135.21	241.29	260.75	589.16
	ii) Other un-allocable expenditure net of un-allocable Income	(153.82)	276.13	44.82	122.31	109.58	285.83
	Add: Other Income	991.98	60.69	762.94	1052.67	3308.53	3619.32
	<b>Net Profit Before Tax</b>	<b>1014.53</b>	<b>(338.81)</b>	<b>578.11</b>	<b>675.72</b>	<b>2932.10</b>	<b>2766.46</b>
<b>3</b>	<b>Segment Assets</b>						
	(a) Trading	1694.59	1260.87	2721.18	1694.59	2721.18	1384.82
	(b) Others	39624.75	37761.82	41175.84	38624.75	41175.84	42774.96
	<b>Total</b>	<b>40319.34</b>	<b>39022.69</b>	<b>43897.02</b>	<b>40319.34</b>	<b>43897.02</b>	<b>44159.78</b>
<b>4</b>	<b>Segment Liabilities</b>						
	(a) Trading	732.14	600.92	376.42	732.14	376.42	682.37
	(b) Others	-	-	0.46	-	0.46	0.00
	<b>Total</b>	<b>732.14</b>	<b>600.92</b>	<b>376.88</b>	<b>732.14</b>	<b>376.88</b>	<b>682.37</b>

Note :-

- The above Unaudited Standalone Financial results for the quarter and half year ended September 30, 2022 have been received and recommended by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on 10th November, 2022. 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.
- The Company has identified Trading, & Others, as its only reportable segment as defined under Ind AS 108 - Operating Segments.
- 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 above unaudited standalone financial results of the Company are available in the Company's website www.dhootfinance.com
- The figures of previous quarters & half year have been regrouped/rearranged wherever necessary.
- The Statutory Auditors have carried out Limited Review of the Financial Results and have expressed an unmodified review conclusion.

For and on Behalf of the Board

Place : Mumbai  
Date : November 10, 2022



(Managing Director)





**PULINDRA PATEL & CO.**  
**CHARTERED ACCOUNTANTS**

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9619908533

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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 DHOOT INDUSTRIAL FINANCE LIMITED (the company) for the, Quarter ended September 2022 and year to date from April 01,2022 to September 30,2022 (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 (“The Listing Regulations”).

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 accordance with the revised standard on Review Engagement (SRE) 2410 ‘Review of Interim Financial Information performed by the Independent Auditor of the Entity’ issued the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as about whether the statement is free of material misstatement(S). 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Yours faithfully,  
For PULINDRA PATEL & CO.  
Chartered Accountants  
FRN No. 115187W

*Pulindra m. Pa*

(PULINDRA PATÉL)

Proprietor

Membership No.048991

Udin No. 22048991BCRPDK2590



PLACE : Mumbai

DATE : 10<sup>th</sup> November, 2022