



# DHOOT INDUSTRIAL FINANCE LIMITED

CIN: L51900MH1978PLC020725

Tel.: 22845050, 22835152 Fax: 22871155

www.dhootfinance.com

09/02/2023

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 31<sup>st</sup> December, 2022**

Dear Sir/Madam,

This is to inform you that the Board of Directors at its Meeting held today i.e. Thursday, 9<sup>th</sup> February, 2023 the Board has, inter-alia approved the Unaudited Financial Results of the Company for the quarter ended 31<sup>st</sup> December, 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 31<sup>st</sup> December, 2022.

Please take the same on record and oblige.

**FOR DHOOT INDUSTRIAL FINANCE LIMITED**

**Sneha Shah**  
(Company Secretary & Compliance Officer)  
Membership No. A28734  
Date: 09/02/2023  
**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.**





**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

**Limited Review Report on unaudited standalone financial results of Dhoot Industrial Finance Limited for the quarter ended 31 December 2022 and year-to-date results for the period from 1 April 2022 to 31 December 2022 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

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

We have reviewed the accompanying Statement of unaudited standalone financial results of **Dhoot Industrial Finance Limited** (hereinafter referred to as "the company") for the quarter ended 31<sup>st</sup> December 2022 and year-to-date results for the period from 1<sup>st</sup> April 2022 to 31<sup>st</sup> December 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") which is signed by us for the purpose of identification only.

This statement, which is the responsibility of the Company's Management and approved by its 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 and in compliance with Regulation 33 of Listing Regulations. 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 require that we plan and perform the review to obtain moderate assurance as to whether the financial statement is free of material misstatements. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards of Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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Based on our review conducted as stated in paragraph 3 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 recognition and measurement principles laid down in the Indian accounting standards 34 prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, (as amended) including the manner in which it is to be disclosed, or that it contains any material misstatement.

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



*Pulindra Patel*  
PULINDRA PATEL- PROPRIETOR  
MEMBERSHIP NO. 048991  
UDIN: 23048991BGWIJD4507

Place: Mumbai

Date : 9<sup>th</sup> February, 2023



**DHOOT INDUSTRIAL FINANCE LIMITED**  
CIN : L51900MH1978PLC020725  
Regd. Office : 504 Raneja Centre, 214, Nariman Point, Mumbai - 400 021.  
Statement of Unaudited Financial Results for the Quarter & Nine Months Ended on December 31, 2022

(Rs. in lakhs)

Sr.	Particulars	3 Months Ended			Nine Months Ended		Year Ended
		31-12-2022 (Unaudited)	30-09-2022 (Unaudited)	31-12-2021 (Unaudited)	31-12-2022 (Unaudited)	31-12-2021 (Unaudited)	31-03-2022 (Audited)
1	<b>Income</b>						
	a) Revenue from Operation	1188.59	769.87	1131.28	2592.09	1788.48	3041.20
	b) Other Income	176.55	991.98	(232.48)	1229.22	3075.69	3620.09
	<b>Total Income</b>	<b>1365.14</b>	<b>1761.85</b>	<b>898.79</b>	<b>3821.91</b>	<b>4864.17</b>	<b>6661.29</b>
2	<b>Expenses</b>						
	a) Cost of Material consumed	-	-	-	-	-	-
	b) Purchase	1184.08	736.83	1058.53	2613.37	1628.37	2844.48
	c) Employees benefits expense	20.90	96.48	17.89	54.10	49.99	78.41
	d) Finance Cost	123.17	127.31	160.66	364.46	421.41	589.18
	e) Depreciation and amortisation expenses	15.98	13.75	12.78	46.99	41.54	53.05
	f) Other expenses	77.72	(147.09)	73.97	203.99	215.78	320.73
	<b>Total Expenses</b>	<b>1401.86</b>	<b>747.32</b>	<b>1323.81</b>	<b>3182.91</b>	<b>2357.09</b>	<b>3894.83</b>
3	<b>Total Profit(Loss) before exceptional items and Tax</b>	<b>(36.72)</b>	<b>1014.53</b>	<b>(425.02)</b>	<b>639.00</b>	<b>2507.08</b>	<b>2766.46</b>
3a	<b>Profit before Finance Cost, Depreciation and Amortisation expenses and Exceptional Items (3+2a+2f)</b>	<b>102.43</b>	<b>1156.59</b>	<b>(251.60)</b>	<b>1050.45</b>	<b>2970.03</b>	<b>3408.67</b>
4	<b>Exceptional Items</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
5	<b>Profit(Loss) before tax</b>	<b>(36.72)</b>	<b>1014.53</b>	<b>(425.02)</b>	<b>639.00</b>	<b>2507.08</b>	<b>2766.46</b>
6	<b>Tax expenses</b>						
	Current Tax	125.19	233.30	6.72	473.84	158.75	232.67
	Deferred Tax	50.28	3.58	(114.14)	(147.23)	460.97	435.62
	Earlier Year Tax	(0.02)	0.00	0	(0.02)	231.23	231.23
	<b>Total Tax expenses</b>	<b>175.45</b>	<b>236.88</b>	<b>(107.42)</b>	<b>326.56</b>	<b>650.95</b>	<b>699.72</b>
7	<b>Total profit (Loss) for the period</b>	<b>(212.17)</b>	<b>777.67</b>	<b>(317.80)</b>	<b>312.41</b>	<b>1856.13</b>	<b>1868.74</b>
8	<b>Other comprehensive income net of taxes</b>	<b>(901.11)</b>	<b>568.44</b>	<b>(880.54)</b>	<b>(4882.35)</b>	<b>12061.89</b>	<b>13915.26</b>
9	<b>Total comprehensive income for the period</b>	<b>(1113.28)</b>	<b>1346.11</b>	<b>(1198.34)</b>	<b>(4569.94)</b>	<b>13718.02</b>	<b>15782.00</b>
10	<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>
11	<b>Other Equity excluding Revaluation Reserves as per the balance sheet</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33,296.87</b>
12	<b>Earnings per share (of INR 10/- each)</b>						
	(a) Basic	(3.36)	12.31	(5.03)	4.94	26.21	29.55
	(b) Diluted	(3.36)	12.31	(5.03)	4.94	26.21	29.55

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

(Rs. in lakhs)

Sr.	Particulars	3 Months Ended			Nine Months Ended		Year Ended
		31-12-2022 (Unaudited)	30-09-2022 (Unaudited)	31-12-2021 (Unaudited)	31-12-2022 (Unaudited)	31-12-2021 (Unaudited)	31-03-2022 (Audited)
1	<b>Revenue from business segment</b>						
	(a) Trading	1188.59	769.87	1131.50	2592.09	1757.48	3007.46
	(b) Others	176.55	991.98	(232.71)	1229.22	3106.69	3653.83
	<b>Total segment revenue</b>	<b>1365.14</b>	<b>1761.85</b>	<b>898.79</b>	<b>3821.91</b>	<b>4864.17</b>	<b>6661.29</b>
	<b>Less: inter segment revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00</b>
	<b>Revenue from Operations</b>	<b>1365.14</b>	<b>1761.85</b>	<b>898.79</b>	<b>3821.91</b>	<b>4864.17</b>	<b>6661.29</b>
2	<b>Segment Results</b>						
	<b>Profit(+) / Loss (-) before tax &amp; interest from each segment</b>						
	(a) Trading	(14.08)	(3.96)	28.49	(27.43)	22.39	22.13
	<b>Total profit before Tax and Finance Cost</b>	<b>(14.08)</b>	<b>(3.96)</b>	<b>28.49</b>	<b>(27.43)</b>	<b>22.39</b>	<b>22.13</b>
	<b>Less: i) Finance cost</b>	<b>123.17</b>	<b>127.31</b>	<b>160.66</b>	<b>364.46</b>	<b>421.41</b>	<b>589.18</b>
	<b>ii) Other un-allocable expenditure net of un-allocable income</b>	<b>79.02</b>	<b>(163.82)</b>	<b>54.33</b>	<b>198.33</b>	<b>175.05</b>	<b>285.83</b>
	<b>Add: Other income</b>	<b>176.55</b>	<b>991.98</b>	<b>(238.62)</b>	<b>1229.22</b>	<b>3081.15</b>	<b>3619.32</b>
	<b>Net Profit Before Tax</b>	<b>(36.72)</b>	<b>1014.53</b>	<b>(425.02)</b>	<b>639.00</b>	<b>2507.08</b>	<b>2766.46</b>
3	<b>Segment Assets</b>						
	(a) Trading	1205.70	1694.59	1714.74	1205.70	1714.74	1384.82
	(b) Others	37169.32	36824.75	40367.19	37169.32	40367.19	42774.96
	<b>Total</b>	<b>38375.02</b>	<b>40319.34</b>	<b>42081.93</b>	<b>38375.02</b>	<b>42081.93</b>	<b>44159.78</b>
4	<b>Segment Liabilities</b>						
	(a) Trading	427.21	732.14	636.71	427.21	636.71	682.37
	(b) Others	-	-	0.48	-	0.48	0.00
	<b>Total</b>	<b>427.21</b>	<b>732.14</b>	<b>637.17</b>	<b>427.21</b>	<b>637.17</b>	<b>682.37</b>

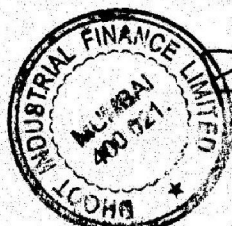
Note:-

- The above Unaudited Standalone Financial results for the quarter and Nine Months ended December 31, 2022 have been received and recommended by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on 9th February, 2023. 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 5th 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](http://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

(Managing Director)

Place : Mumbai  
Date : February 08, 2023



# 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, 2022

(Rs. In lakhs)

Sr.	Particulars	3 Months Ended			Nine Months Ended		Year Ended
		31-12-2022	30-09-2022	31-12-2021	31-12-2022	31-12-2021	31-03-2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	<b>Income</b>						
	a) Revenue from Operation	1188.59	769.87	1131.28	2592.69	1788.48	3041.20
	b) Other Income	176.55	991.98	(232.49)	1229.22	3075.69	3620.09
	<b>Total Income</b>	<b>1365.14</b>	<b>1761.85</b>	<b>898.79</b>	<b>3821.91</b>	<b>4864.17</b>	<b>6661.29</b>
<b>2</b>	<b>Expenses</b>						
	a) Cost of Material consumed	0.00	0.00	-	-	-	-
	b) Purchase	1164.09	736.89	1056.53	2513.37	1628.37	2844.48
	c) Employees benefits expense	20.90	16.46	17.89	54.10	49.99	78.41
	d) Finance Cost	123.17	127.31	160.66	364.46	421.41	589.16
	e) Depreciation and amortisation expenses	15.98	13.75	12.76	46.99	41.54	53.05
	f) Other expenses	77.72	(147.09)	75.97	203.99	215.78	329.73
	<b>Total Expenses</b>	<b>1401.86</b>	<b>747.32</b>	<b>1323.81</b>	<b>3182.91</b>	<b>2357.09</b>	<b>3894.83</b>
<b>3</b>	<b>Total Profit/(Loss) before exceptional items and Tax</b>	<b>(36.72)</b>	<b>1014.53</b>	<b>(425.02)</b>	<b>639.00</b>	<b>2507.08</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>102.43</b>	<b>1155.59</b>	<b>(251.60)</b>	<b>1050.45</b>	<b>2970.03</b>	<b>3408.67</b>
4	Exceptional Items	0.00	0.00	-	-	-	-
<b>5</b>	<b>Profit/(Loss) before tax</b>	<b>(36.72)</b>	<b>1014.53</b>	<b>(425.02)</b>	<b>639.00</b>	<b>2507.08</b>	<b>2766.46</b>
6	Tax expenses						
	Current Tax	125.19	233.30	6.72	473.84	158.75	232.67
	Deferred Tax	50.28	3.56	(114.14)	(147.23)	460.97	435.82
	Earlier Year Tax	(0.02)	0.00	0	(0.02)	231.23	231.23
	<b>Total Tax expenses</b>	<b>175.45</b>	<b>236.86</b>	<b>(107.42)</b>	<b>326.59</b>	<b>850.95</b>	<b>899.72</b>
<b>7</b>	<b>Total profit (Loss) for the period</b>	<b>(212.17)</b>	<b>777.67</b>	<b>(317.60)</b>	<b>312.41</b>	<b>1656.13</b>	<b>1866.74</b>
<b>8</b>	<b>Other comprehensive income net of taxes</b>	<b>(901.11)</b>	<b>568.44</b>	<b>(880.54)</b>	<b>(4882.35)</b>	<b>12061.89</b>	<b>13915.26</b>
<b>9</b>	<b>Total comprehensive income for the period</b>	<b>(1113.28)</b>	<b>1346.11</b>	<b>(1198.14)</b>	<b>(4569.94)</b>	<b>13718.02</b>	<b>15782.00</b>
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				-	-	33,295.87
12	Earnings per share (of INR 10/-each)						
	(a) Basic	(3.36)	12.31	(5.03)	4.94	26.21	29.55
	(b) Diluted	(3.36)	12.31	(5.03)	4.94	26.21	29.55

## SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

(Rs. In lakhs)

Sr.	Particulars	3 Months Ended			Nine Months Ended		Year Ended
		31-12-2022	30-09-2022	31-12-2021	31-12-2022	31-12-2021	31-03-2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	<b>Revenue from business segment</b>						
	(a) Trading	1188.59	769.87	1131.50	2592.69	1757.48	3007.46
	(b) Others	176.55	991.98	(232.71)	1229.22	3106.69	3653.83
	Total segment revenue	1365.14	1761.85	898.79	3821.91	4864.17	6661.29
	Less : Inter segment revenue	-	-	-	-	-	0.00
	<b>Revenue from Operations</b>	<b>1365.14</b>	<b>1761.85</b>	<b>898.79</b>	<b>3821.91</b>	<b>4864.17</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	(14.08)	(3.96)	28.49	(27.43)	22.39	22.13
	<b>Total profit before tax and Finance Cost</b>	<b>(14.08)</b>	<b>(3.96)</b>	<b>28.49</b>	<b>(27.43)</b>	<b>22.39</b>	<b>22.13</b>
	Less i) Finance cost	123.17	127.31	160.66	364.46	421.41	589.16
	ii) Other un-allocable expenditure net of un-allocable Income	76.02	(153.82)	54.33	198.33	175.05	285.83
	Add: Other Income	176.55	991.98	(238.52)	1229.22	3081.15	3619.32
	<b>Net Profit Before Tax</b>	<b>(36.72)</b>	<b>1014.53</b>	<b>(425.02)</b>	<b>639.00</b>	<b>2507.08</b>	<b>2766.46</b>
<b>3</b>	<b>Segment Assets</b>						
	(a) Trading	1205.70	1694.59	1714.74	1205.70	1714.74	1384.82
	(b) Others	37169.32	38624.75	40367.19	37169.32	40367.19	42774.96
	<b>Total</b>	<b>38375.02</b>	<b>40319.34</b>	<b>42081.93</b>	<b>38375.02</b>	<b>42081.93</b>	<b>44159.78</b>
<b>4</b>	<b>Segment Liabilities</b>						
	(a) Trading	427.21	732.14	636.71	427.21	636.71	682.37
	(b) Others	-	-	0.46	-	0.46	0.00
	<b>Total</b>	<b>427.21</b>	<b>732.14</b>	<b>637.17</b>	<b>427.21</b>	<b>637.17</b>	<b>682.37</b>

Note :-

1

The above Unaudited Standalone Financial results for the quarter and Nine Months ended December 31, 2022 have been received and recommended by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on 9th February, 2023. 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.

2 The Company has identified Trading, & Others, as its only reportable segment as defined under Ind AS 108 - Operating Segments.

3 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.

4 The above unaudited standalone financial results of the Company are available in the Company's website [www.dhootfinance.com](http://www.dhootfinance.com)

5 The figures of previous quarters & half year have been regrouped/rearranged wherever necessary.

6 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 : February 09, 2023

sd/-  
(Managing Director)