

To,  
BSE Limited,  
P.J. Towers, Dalal Street,  
Mumbai - 400001

Date: 11/11/2022

Dear Sir/Madam,

**Sub:** Outcome of Board Meeting under regulation 30 read with 33(3)(c) of SEBI (Listing Obligations and Disclosure requirements) regulations, 2015

**Ref:** Dhanalaxmi Roto Spinners Limited (Scrip Code: 521216)

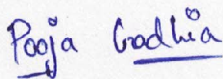
With reference to the subject cited, this is to inform the Exchange that at the meeting of the Board of Directors of Dhanalaxmi Roto Spinners Limited held on Friday the 11<sup>th</sup> day of November, 2022 at 5.00 P.M. at the registered office of the company the following were duly considered and approved by the Board of Directors:

1. Unaudited quarterly and Half Year financial results for the quarter and Six Months ended 30.09.2022 (Attached) and
2. Limited Review Report of the Auditors for the quarter and Six Months ended 30.09.2022 (Attached)

This is for the information and records of the Exchange.

Thanking you.

Yours Faithfully,  
For **Dhanalaxmi Roto Spinners Limited**



**Pooja Gadhia**  
Compliance officer  
(M. No. A61818)







**G.D. UPADHYAY & CO.**

CHARTERED ACCOUNTANTS

15-1-53, IInd Floor, (Upstairs Andhra Bank)  
Opp. Goshamahal High School,  
Siddiamber Bazar, Hyderabad - 12.  
☎ : (040) 24743082, 24650095  
Email : gdu\_ca@rediffmail.com

**Independent Auditor's Limited Review Report on the Quarterly and Half yearly Unaudited Standalone Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended**

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**Limited Review Report to  
The Board of Directors  
Dhanalaxmi Roto Spinners Ltd**

We have reviewed the accompanying statement of unaudited standalone financial results of Dhanalaxmi Roto Spinners Ltd for the Quarter and Half year ended 30<sup>th</sup> September, 2022 ("the statement") being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Circular No. CIR/CFD/CMD1/ 80 /2019 dated July 19, 2019.

Attention is drawn to the fact that the figures for the corresponding quarter and half year ended 30<sup>th</sup> September, 2022 as reported in these financial results have been approved by the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements 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 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 applicable accounting standards and other recognized accounting practices and policies



Branch :

38-39, 1st Floor, Gurunanak Market, G.G. Road, Nanded - 431 601 ☎ : (02462) 242647, 09850551008

information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For G.D.Upadhyay & Co.,  
Chartered Accountants  
FRN: 005834S**



**(G.D. Upadhyay)  
Partner**

**Place: Hyderabad**

**Date: 11-11-2022**

**UDIN: 22027187BCWDJV9374**



DHANALAXMI ROTO SPINNERS LIMITED								
REGD. OFFICE SY. NO. 114 & 115 ,STATION ROAD								
THIMMAPUR - 509, 325 DISTRICT : RANGA REDDY (TELANGANA) E.mail : info@dhanroto.com								
CIN: L18100TG1987PLC007769								
Part-I							(Amount in Rs. In Lakhs)	
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER, 2022 .								
Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended	
		3 Months Ended 30.09.2022	Preceding 3 Months Ended 30.06.2022	Corresponding 3 Months Ended in the Previous Year 30.09.2021	Year to Date ending 30.09.2022	Year to Date ending 30.09.2021	Previous year ended 31/03/2022	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
I	Income from operations:							
I.	Revenue from Operations	5686.11	4429.26	2015.01	10115.37	5784.33	11927.35	
II.	Other Income	116.28	136.49	100.54	252.77	162.18	391.71	
III.	Total Revenue (I + II)	5802.39	4565.75	2115.55	10368.14	5946.51	12319.06	
IV.	Expenses :							
	Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00	0.00	
	Purchases of stock-in-trade	5495.64	4048.95	1993.05	9544.59	5062.34	10413.48	
	Changes in inventories of Finished Goods, Work-in-progress and stock-in-trade	-46.36	-22.24	-136.51	-68.60	-40.84	108.97	
	Employee benefits expense	56.39	55.90	54.77	112.29	108.90	220.88	
	Finance costs	16.66	15.70	28.58	32.36	53.46	84.23	
	Depreciation and amortisation expense	7.49	6.52	7.10	14.01	13.25	25.70	
	Other expenses	198.00	237.53	50.26	435.53	170.66	402.85	
	Total Expenses	5727.82	4342.36	1997.25	10070.18	5367.77	11256.11	
V.	Profit before exceptional and extraordinary items and tax (III-IV)	74.57	223.39	118.30	297.96	578.74	1062.95	
VI.	Exceptional Items	0.00	0.00	0.00	0.00	0.00	5.00	
VII.	Profit before extraordinary items and tax (V- VI)	74.57	223.39	118.30	297.96	578.74	1067.95	
VIII.	Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00	
IX.	Profit before Tax (VII-VIII) from continuing operations	74.57	223.39	118.30	297.96	578.74	1067.95	
X.	Tax Expense							
1)	Current Tax	21.93	67.02	0.00	88.95	0.00	323.34	
2)	Deferred Tax	0.00	0.00	0.00	0.00	0.00	1.39	
	Total Tax Expenses	21.93	67.02	0.00	88.95	0.00	324.73	
XI.	Profit (Loss) for the period from continuing operations (IX-X)	52.64	156.37	118.30	209.01	578.74	733.22	
XII.	Profit/(loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00	
XIII.	Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00	
XIV.	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	0.00	0.00	0.00	0.00	0.00	0.00	
XV.	Profit (Loss) for the period (XI + XIV)	52.64	156.37	118.30	209.01	578.74	733.22	
XVI.	Earnings per equity share:							
1)	Basic	1.35	4.01	3.03	5.36	14.84	18.80	
2)	Diluted	1.35	4.01	3.03	5.36	14.84	18.80	
	Other Comprehensive Income							
	(i) Items that will not be reclassified subsequently to profit or loss							
	(ii) Items that will be reclassified subsequently to profit or loss							
	Remeasurement of the net defined benefit liability/assets							
	Changes in fair value if Investment							
	Total other comprehensive income, net of taxes							
	Total comprehensive income for the period							
Notes:								
1	The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 11/11/2022.							
2	The audited Financial Results for the Quarter/Half Year ended 30/09/2022 have been reviewed by the Statutory Auditors in pursuance Regulation 33 of SEBI (LODR) Regulations,2015							
3	The Statement has been prepared accordance with the Companies ( Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act,2013 and other recognised accounting practices and policies to the extent applicable.							
4	The format for audited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's Circular dated 5th July,2016 Ind AS and Schedule III ( Division II) to the Companies Act,2013 applicable to Companies that are required to comply with Ind AS.							
5	Income tax provision considered for the quarter .							
6	The figures of the previous year/periods have been re-grouped/re-classified, whenever necessary.							

**Notes:**

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2	The audited Financial Results for the Quarter/Half Year ended 30/09/2022 have been reviewed by the Statutory Auditors in pursuance Regulation 33 of SEBI (LODR) Regulations, 2015
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5	Income tax provision considered for the quarter .
6	The figures of the previous year/periods have been re-grouped/re-classified, whenever necessary.

Place : Hyderabad  
Dated: 11-11-2022



For DHANALAXMI ROTO SPINNERS LTD

(RAJKUMAR INANI)  
MANAGING DIRECTOR



# DHANALAXMI ROTO SPINNERS LIMITED

REGD. OFFICE SY. NO. 114 & 115 , STATION ROAD

THIMMAPUR - 509, 325 DISTRICT : RANGA REDDY (TELANGANA) E.mail : info@dhanroto.com

CIN: L18100TG1987PLC007769

## UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2022 (Amount in Rs.)

Particulars	As at 30.09.2022 (Unaudited)	As at 31.03.2022 (Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, Plant and Equipment	4,56,52,828	4,53,71,817
Capital work-in-progress	-	-
Intangible assets	27,582	27,582
<b>Financial Assets</b>		
Investments	18,18,811	18,18,811
Loans	18,321	18,321
Other financial assets	4,02,899	4,02,899
Deferred tax assets (net)	-	-
Other non-current assets	-	-
Income tax assets (net)	-	-
<b>Total Non - Current Assets</b>	<b>4,79,20,441</b>	<b>4,76,39,430</b>
<b>Current assets</b>		
Inventories	1,13,45,189	44,84,901
<b>Financial Assets</b>		
Investments	1,57,57,319	1,57,87,719
Trade receivables	24,62,71,341	22,08,90,899
Cash and cash equivalents	27,37,66,462	13,96,93,235
Loans	1,25,15,000	3,56,65,715
Other financial assets	-	-
Other current assets	4,93,36,993	2,37,57,376
<b>Total Current Assets</b>	<b>60,89,92,303</b>	<b>44,02,79,845</b>
<b>Total Assets</b>	<b>65,69,12,744</b>	<b>48,79,19,276</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	3,90,03,000	3,90,03,000
Other equity	28,79,31,102	26,20,35,714
<b>Total equity</b>	<b>32,69,34,102</b>	<b>30,10,38,714</b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
<b>Financial Liabilities</b>		
Borrowings	90,03,608	75,16,817
Other financial liabilities	-	-
Provisions	-	-
Deferred tax liabilities (net)	29,68,000	29,68,000
Other Long Term Liabilities	-	-
<b>Total Non - Current Liabilities</b>	<b>1,19,71,608</b>	<b>1,04,84,817</b>
<b>Current liabilities</b>		
<b>Financial Liabilities</b>		
Borrowings	1,21,09,294	1,08,87,333
Trade payables	26,78,38,816	12,87,69,125
Other financial liabilities	-	-
Other current liabilities	3,80,58,924	2,54,96,382
Provisions	-	-
Income tax liabilities (net)	-	1,12,42,905
<b>Total Current Liabilities</b>	<b>31,80,07,034</b>	<b>17,63,95,744</b>
<b>Total Equity and Liabilities</b>	<b>65,69,12,744</b>	<b>48,79,19,276</b>



For DHANALAXMI ROTO SPINNERS LTD

(RAJKUMAR INANI)  
MANAGING DIRECTOR



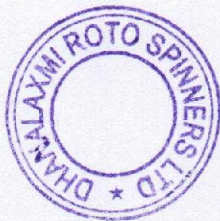
# DHANALAXMI ROTO SPINNERS LIMITED

REGD. OFFICE SY. NO. 114 & 115 , STATION ROAD

THIMMAPUR - 509, 325 DISTRICT : RANGA REDDY (TELANGANA) E.mail : info@dhanroto.com

CIN: L18100TG1987PLC007769

UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2022 (Amount in Rs.in Lakhs)		
Particulars	Half Year Ended 30th Sept, 2022	Half Year Ended 30th Sept, 2021
<b>A. Cash Flow from Operating Activities</b>		
Profit/(loss) before tax	297.96	578.74
Adjusted for :		
Depreciation and amortisation expense	14.01	13.25
Dividend & Interest income Classified as Investing Cash Flows		
Finance cost	-48.53	-51.73
(Profit)/Loss on Investments and Transaction of Shares, Securities and Commodities	32.36	53.46
(Profit)/loss on sale of property, plant and equipment (net)	-16.67	-27.47
Balances Written Off	-	-
Prior Period Item	-	-
<b>Operating profit/(loss) before working capital changes</b>	<b>279.13</b>	<b>566.25</b>
Adjusted for :		
(Increase)/Decrease in trade receivables	-253.80	-17.02
(Increase)/Decrease in inventories	-68.60	-40.85
(Increase)/Decrease in other assets	-255.80	1,221.23
Increase/(Decrease) in trade payables	1,390.70	-101.04
Increase/(Decrease) in other liabilities	125.63	-32.38
Increase/(Decrease) in other Non Current liabilities	-	-
(Increase)/Decrease in other Financial Assets	-	15.54
<b>Cash generated from operations</b>	<b>938.12</b>	<b>1,045.48</b>
Net income taxes (paid) / refunds	-112.43	64.58
<b>Net cash from operating activities</b>	<b>1,104.82</b>	<b>1,676.31</b>
<b>B. Cash Flow from Investing Activities</b>		
Purchase of Property, Plant & Equipment	-16.82	-211.24
Proceeds from Sale of Property, Plant & Equipment	-	0.93
Movement in Loans & Advances	231.51	150
Movement in Non-Current Investments	-22.04	-1,568.00
(Profit)/Loss on Investments and Transaction of Shares	-	-
Dividend & Interest income Classified as Investing Cash Flows	48.53	51.73
Balances written off	-	-
<b>Net cash used in investing activities</b>	<b>241.18</b>	<b>-1,576.52</b>
<b>C. Cash Flow from Financing Activities</b>		
Proceeds from long-term/Short term borrowings	27.09	16.04
Repayment of long-term/Short term borrowings	-	-78.05
Interest and finance charges paid	-32.36	-53.46
<b>Net cash used in financing activities</b>	<b>-5.27</b>	<b>-115.47</b>
Net (decrease) / increase in cash and cash equivalents	1,340.73	-15.68
Cash and cash equivalents as at the beginning of the year	1,396.93	44.51
Cash and cash equivalents as at the end of the year	2,737.66	28.83
Bank Overdrafts	-	-
<b>Balances as per Statement of Cash Flows</b>	<b>2,737.66</b>	<b>28.83</b>
<b>Cash and Cash equivalents Closing balance</b>	<b>2,737.66</b>	<b>28.83</b>



For DHANALAXMI ROTO SPINNERS LTD

(RAJKUMAR INANI)  
MANAGING DIRECTOR