



PACHELI INDUSTRIAL FINANCE LIMITED

(Formerly known as "DHOOT INDUSTRIES LIMITED")

CIN NO: L67120MH1985PLC037772

Regd. Off: C-001, Prathmesh Horizon, New Link Road, Borivali (West), Mumbai - 400092
Email Id: info@pacheliindustrialfinance.com; Website: www.pacheliindustrialfinance.com

June 28, 2021

To,
The Manager,
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai - 400 001

BSE Ref: PIFL Scrip Code: 523862

Sub: Approval of Audited Financial Results for the quarter and financial year ended March 31, 2021

Dear Sir/Ma'am,

In pursuance of Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 we hereby submit the following documents:

1. Audited standalone financial results for the quarter and financial year ended March 31, 2021.
2. Auditors' Report for the quarter and financial year ended March 31, 2021.
3. Declaration with respect to Non - applicability of Regulation 32 of SEBI (LODR) Regulations, 2015.
4. Statement of Assets and Liabilities for the half year ended March 31, 2021.
5. Declaration pursuant to SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016, that M/s V.S. Shah and Associates, the Statutory Auditors of the Company has issued unmodified Opinion in their audit reports in respect of Financial Results for the quarter and financial year ended March 31, 2021.

You are requested to kindly take the same on record.

Thanking You
Yours faithfully

For Pacheli Industrial Finance Limited

Lavanya Keerthipati
Director
DIN: 08023130





V.S. SHAH & ASSOCIATES

CHARTERED ACCOUNTANTS

Annexure VII

Auditor's Report On Standalone Financial Results for Year to Date Results of the Company Pursuant to the Regulation

33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

Board of Directors of **PACHELI INDUSTRIAL FINANCE LIMITED.**

We have audited the financial results of PACHELI INDUSTRIAL FINANCE LIMITED for the year to date results for the period 01st April 2020 to 31st March 2021, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25 / Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management.

Further The balances of Loans ledger in the books of accounts as on the year end was confirmed to us by the management representation letter provided to us by the management.

We believe that our audit provides a reasonable basis for our opinion. In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and

Disclosure Requirements) Regulations, 2015 in this regard; and

(ii) give a true and fair view of the net profit/ loss and other financial information for the year to date results for the period from 01st April 2020 to 31st March 2021

For and on behalf of

For V S SHAH & ASSOCIATES

Chartered Accountants

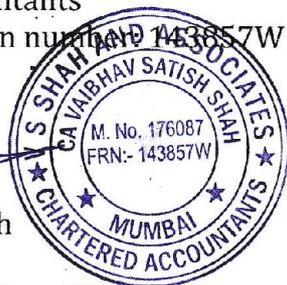
Firm's registration number: 143857W

CA Vaibhav S Shah

Proprietor

Membership number: 176087

Mumbai : 15/06/2021



UDIN : 21176087AAAABM1011

C-1, Shree Satnam Apartment ,L.T.Road, Above Hari om Sweets,

Opp.Kotak Bank,Mulund (East), Mumbai - 400 081.

☎ : + 91 80975 24253 / + 91 98213 55196 ✉ : vsshahandassociates@gmail.com

PACHELI INDUSTRIAL FINANCE LIMITED

Regd Office: C-001, Prathamesh Horizon, Opp. Don Bosco School, New Link Road, Borivali (West), Mumbai - 400092, Maharashtra

CIN: L67120MH1985PLC037772; Phone No.: 022-66970244 /45

Website: www.pacheliindustrialfinance.com; Email: pacheliumar@gmail.com

Statement of Standalone audited financial Results for the quarter and Half year ended March 31, 2021

(Rs. In Lakhs, unless otherwise stated)

Sr. No.	Particulars	Standalone				
		Quarter ended			Current year ended	Previous year ended
		31/03/2021	31/12/2020	31/03/2020	31/03/2021	31/03/2020
		Audited	(un-Audited)	Audited	Audited	Audited
I	Revenue from Operations	13.86	5.58	23.70	31.59	23.70
II	Other Income	-	-	-	-	3.27
III	Total Revenue (I+II)	13.86	5.58	23.70	30.59	26.97
IV	Expenses					
	(a) Cost of Materials consumed	-	-	-	-	-
	(b) Purchases of stock-in-trade	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress & stock-in-trade	-	-	-	-	-
	(d) Employee benefits expense	0.40	2.00	2.18	5.01	8.27
	(e) Finance Costs	0.03	0.03	0.05	0.11	0.15
	(f) Depreciation and amortisation expense	-	-	-	-	-
	(g) Other expenses	-	-	-	-	-
	Total expenses(IV)	1.68	0.10	9.31	11.77	10.39
V	Profit(loss) before exceptional items and tax (III - IV)	2.11	2.14	11.84	16.89	18.82
VI	Profit(loss) before exceptional items and tax (V - VI)	11.76	3.44	11.86	13.71	8.15
VII	Exceptional items	-	-	-	-	-
VIII	Profit (loss) before exceptional items and tax(V-VI)	11.76	3.44	11.86	13.71	8.15
IX	Tax Expense					
	(1) Current Tax	3.00	0.50	1.90	3.50	1.90
	(2) Deferred tax	-	-	-	-	-
X	Profit/(loss) for the period, from continuing operations(VII-VIII)	8.76	2.94	9.96	10.21	6.25
XI	Profit/(Loss) from discontinued operations	-	-	-	-	-
XII	Tax expense of discontinued operations	-	-	-	-	-
XIII	Profit/(Loss) From discontinued operations (after tax) (X-XI)	-	-	-	-	-
XIV	Profit/(Loss) for the period (IX-XII)	8.76	2.94	9.96	10.21	6.25
XV	Other Comprehensive Income					
	A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
XVI	Total Comprehensive Income for the period (XIV+XV)Comprising Profit (Loss) and Other comprehensive Income for the period)	8.76	2.94	9.96	10.21	6.25
XVII	Earnings per equity share (for continuing operation):					
	(1) Basic	0.23	0.08	0.27	0.27	0.17
	(2) Diluted	0.23	0.08	0.27	0.27	0.17
XVIII	Earnings per equity share (for discontinued operation):					
	(1) Basic	-	-	-	-	-
	(2) Diluted	-	-	-	-	-
XIX	Earnings Per equity share(for discontinued & continuing operation)					
	(a) Basic	0.23	0.08	0.27	0.27	0.17
	(b) Diluted	0.23	0.08	0.27	0.27	0.17

- The said results were reviewed by the audit committee and approved by the Board of Directors at their meeting held on 26th June 2021.
- Figures for previous year/period have been regrouped/ rearranged wherever considered necessary, to confirm to the classification for the current quarter/year.
- The Statutory auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
- The Company has adopted Indian Accounting standards (Ind AS) with effect from 01st April, 2017 and accordingly, the above results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 prescribed under Section 133 of the Companies Act, 2013
- The Ind AS compliant financial result, pertaining to period ended March 31, 2017 have not been subject to limited review to Audit. However, the management has exercised necessary due diligence to ensure that such financial result provide a true and fair view of its affairs.

For Pacheli Industrial Finance Limited

Lavanva Keerthiathi
Director
DIN: 08023130



Place : Mumbai

Date : 28th June 2021

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CIN: L67120MH1985PLC037772; Phone No.: 022-66970244 /45

Website: www.pacheliindustrialfinance.com; Email: dhoot_2000@rediffmail.com

Statement of Assest and Liabilities as on 31st March 2021

(Rs. In Lakhs)

Particulars		As at 31-03-2021	As at 31-03-2019
		(Audited)	(Audited)
(I)	Assets		
1	Non-current assets		
	Property, plant and equipment		
	Capital work-in-progress		
	Investment property		
	Goodwill		
	Other intangible assets		
	Intangible assets under development		
	Biological assets other than bearer plants		
	Investments accounted for using equity method		
	Non-current financial assets		
	Non-current investments	25.52	25.52
	Trade receivables, non-current		
	Loans, non-current	448.50	500.41
	Other non-current financial assets	0.04	0.04
	Total non-current financial assets		
	Deferred tax assets (net)		
	Other non-current assets		
	Total non-current assets	474.06	525.97
2	Current assets		
	Inventories		
	Current financial asset		
	Current investments		
	Trade receivables, current		
	Cash and cash equivalents	0.40	0.12
	Bank balance other than cash and cash equivalents		
	Loans, current		
	Other current financial assets	0.85	14.61
	Total current financial assets		
	Current tax assets (net)		
	Other current assets		
	Total current assets	1.25	14.73
3	Non-current assets classified as held for sale		
4	Regulatory deferral account debit balances and related deferred tax Assets		
	Total assets	475.31	540.70



(II)	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent		
	Equity share capital	373.21	373.21
	Other equity	88.46	86.48
	Total equity attributable to owners of parent	<u>461.67</u>	<u>459.69</u>
	Non controlling interest		
	Total equity	<u>461.67</u>	<u>459.69</u>
2	Liabilities		
	Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current	-	47.90
	Trade payables, non-current		
	Other non-current financial liabilities		
	Total non-current financial liabilities		
	Provisions, non-current		
	Deferred tax liabilities (net)		
	Deferred government grants, Non-current		
	Other non-current liabilities		
	Total non-current liabilities	<u>-</u>	<u>47.90</u>
	Current liabilities		
	Current financial liabilities		
	Borrowings, current		
	Trade payables, current	9.45	21.92
	Other current financial liabilities		
	Total current financial liabilities		
	Other current liabilities		
	Provisions, current	4.19	11.19
	Current tax liabilities (Net)		
	Deferred government grants, Current		
	Total current liabilities	<u>13.64</u>	<u>33.11</u>
3	Liabilities directly associated with assets in disposal group classified as held for sale		
4	Regulatory deferral account credit balances and related deferred tax liability		
	Total liabilities	<u>13.64</u>	<u>81.01</u>
	Total equity and liabilities	<u>475.31</u>	<u>540.70</u>



Statement of Cash Flows for the year ended March 31, 2021

	For the Year ended March 31, 2021 in Lacs	For the Year ended March 31, 2020 in Lacs
CASH FLOW FROM OPERATING ACTIVITIES		
Profit / (Loss) before tax	1,370,593.70	815,111.20
Adjustments for:		
Add: Finance Cost	11,312.30	15,599.00
Less: Interest on Loan		
Sundry Credit Balances written back		
Sundry Debit Balance written off		
Gain on Fair Valuation of Financial Liabilities		
Waiver of Fractions on CCD conversion		
Operating Profit before Working Capital changes		
Adjustments for increase / decrease in:		
Trade Receivables		
Other Financial Assets, Other Non-current Assets and Other current assets	(1,376,188.00)	4,688,032.00
Trade Payables, Other Financial Liabilities and Other Current Liabilities	(1,946,916.28)	(353,025.00)
Cash Generated from Operations	(1,941,198.28)	5,165,717.20
Add: Direct Taxes (Payments) / Refunds	(350,000.00)	(190,000.00)
Net Cash Generated from Operating Activities (A)	(2,291,198.28)	4,975,717.20
CASH FLOW FROM INVESTING ACTIVITIES		
Long Term Investments (purchased) / sold		231,000.00
Long Term Loans & Advances (given) / repayment received	5,801,493.00	
Net Cash Generated from / (used in) Investing Activities (B)	5,801,493.00	231,000.00
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Long-term Borrowings		
Repayment of Long-term Borrowings	(3,471,000.00)	(5,200,038.27)
Proceeds from Short-term Borrowings		
Repayment of Short-term Borrowings		
Finance Costs Paid	(11,312.30)	(15,599.00)
Net Cash Generated from / (used in) Financing Activities (C)	(3,482,312.30)	(5,215,637.27)
Net Increase in Cash and Cash Equivalents (A+B+C)	27,982.42	(8,920.07)
Cash and Cash Equivalents at the beginning of the year	12,096.93	21,017.00
Cash and Cash Equivalents at the end of the year (Refer Note 7)	40,079.35	12,096.93

Notes:

- i. Statement of Cash Flows has been prepared under the indirect method as set out in Ind AS 7 specified under section 133 of the Companies Act.
- ii. Figures in bracket indicate Cash Outflow.

As per my report of even date attached

For and on Behalf of the Board of Directors

Lavanya Keerthipati
Director
DIN: 08023130





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June 28, 2021

To,
The Manager,
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai - 400 001

BSE Ref: Scrip ID: PIFL Scrip Code: 523862

Subject: Non - applicability of Regulation 32 of SEBI (LODR) Regulations, 2015

Dear Sir/Ma'am,

We hereby undertake that Regulation 32 of SEBI (LODR) Regulations, 2015 is not applicable to our company and therefore, we are not required to submit the Statement of Deviation or Variation for proceeds of public issue, rights issue, preferential issue, Qualified Institutions Placement (QIP) etc.

You are requested to kindly take the same on your record.

Thanking You
Yours faithfully,

For Pacheli Industrial Finance Limited


Lavanya Keerthipati
Director
DIN: 08023130





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June 28, 2021

To,
The Manager,
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai – 400 001

BSE Ref: Scrip ID: PIFL Scrip Code: 523862

Subject: Declaration with respect to audit report with unmodified opinion for the financial year ended on March 31, 2021

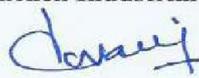
Dear Sir,

In compliance with the provisions of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by SEBI Notification No. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditor of our Company, M/s V.S. Shah and Associates, have issued an Auditors' Report with unmodified opinion on Audited Standalone Financial Results of the Company for the quarter and financial year ended March 31, 2021.

Thanking You

Yours faithfully,

For Pacheli Industrial Finance Limited


Lavanya Keerthipati
Director
DIN: 08023130

