



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

December 26, 2017

To,
Department of Corporate Services (DCS-CRD)
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 001

Subject: Submission of revised un-audited standalone Financial Results for the quarter and half year ended September 30, 2017 along with Limited Review Report.

BSE Ref:
SCRIP ID: PIFL
SCRIP CODE: 523862

Dear Sir,

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

1. Revised Un-audited standalone financial results for the quarter and half year ended September 30, 2017.
2. Limited Review Report for the quarter and half year ended September 30, 2017.

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

Thanking You,
Yours truly,

For **PACHELI INDUSTRIAL FINANCE LIMITED**

PADAMCHAND DHOOT
MANAGING DIRECTOR
DIN: 01344573



V S SHAH AND ASSOCIATES.
Chartered Accountants

Vaibhav Shah
M.Com, A.C.A.
Proprietor

304, New Matruhaya CHS, Ganesh Gavade Cross Road, Opp: Vijaya
Bank, Mulund West, Mumbai - 400 080. Mobile: +91 8097524253
E-mail: vsshahandassociates@gmail.com

Limited Review Report pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Director's,
PACHELI INDUSTRIAL FINANCE LIMITED.

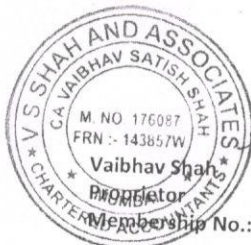
We have reviewed the accompanying statement of un-audited financial results of Pacheli Industrial Finance Limited ("the Company"), for the quarter ended September 30th 2017, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as modified by Circular No. CIR/CFD/FACI62/2016 dated 5th July, 2016.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors at their meeting held on November 14, 2017, 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 these financial statements based on our review.

We conducted our review of the financial statements 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 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 stated above, nothing has come to our attention that causes us to believe that the accompanying statement of un-audited standalone financial results prepared in accordance with the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act 2013, read with relevant rules issued there under 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 modified by Circular No. CIR/CFD/FAC/62/2016 dated 5th July 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s V S Shah and Associates
Chartered Accountants
Firm Registration No - 143857W



[Signature]

Statement of Standalone un-audited financial Results for the quarter and half year ended September 30, 2017
 (Rs. In Lakhs, unless otherwise stated)

Sr. No.	Particulars	Quarter ended		Half year ended		year ended 31/03/2017 Audited
		30/09/2017 (un-audited)	30/06/2017 (Un-audited)	30/09/2016 (un-audited)	30/09/2016 (Un-audited)	
I	Revenue from Operations	1.35	1.8	6.06	3.15	37.21
II	Other Income	-	-	-	-	-
III	Total Revenue (I+II)	1.35	1.8	6.06	3.15	37.21
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	1.41	-	1.16	1.41	25.37
	(e) Finance Costs	0.09	-	-	0.09	-
	(f) Depreciation and amortisation expense	-	-	-	-	-
	(g) Other expenses	3.76	4.63	2.36	8.39	0.27
	Total expenses(IV)	5.26	4.63	3.52	13.04	25.64
V	Profit/(loss) before exceptional items and tax (III - IV)	(3.91)	(2.83)	2.54	(9.89)	11.57
VI	Exceptional Items	-	-	-	-	-
VII	Profit/(loss) before exceptions items and tax(V-VI)	(3.91)	(2.83)	2.54	(9.89)	11.57
VIII	Tax Expense	-	-	-	-	3.5
	(1) Current Tax	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-
IX	Profit/(loss) for the period form continuing operations(VII-VIII)	(3.91)	(2.83)	2.54	(9.89)	8.07
X	Profit/(Loss) from discontinued operations	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-
XII	Profit/(Loss) From discontinued operations (after tax) [X-XI]	-	-	-	-	-
XIII	Profit/(Loss) for the period [IX+XII]	(3.91)	(2.83)	2.54	(9.89)	8.07
XIV	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	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV)Comprising Profit (Loss) and Other comprehensive Income for the period)	(3.91)	(2.83)	2.54	(9.89)	8.07
XVI	Earnings per equity share (for continuing operation):	-	-	-	-	-
	(1) Basic	(0.10)	(0.08)	0.068	(0.27)	0.10
	(2) Diluted	(0.10)	(0.08)	0.068	(0.27)	0.10
XVII	Earnings per equity share (for discontinued operation):	-	-	-	-	-
	(1) Basic	-	-	-	-	-
	(2) Diluted	-	-	-	-	-
XVIII	Earnings Per equity share(for discontinued & continuing operation)	-	-	-	-	-
	(a) Basic	(0.10)	(0.08)	0.068	(0.27)	0.10
	(b) Diluted	(0.10)	(0.08)	0.068	(0.27)	0.10

1). The above results for the quarter ended 30.09.2017 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 14, 2017

2). The above results are reviewed by the Statutory Auditors of the company.

3). Figures for previous year/period have been regrouped/ rearranged wherever considered necessary, to conform to the classification for the current quarter/year.

The Company adopted Indian Accounting Standards ("Ind AS") from 1st April, 2017 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 Interim Financial Reporting Prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India. Financial results for all periods presented have been prepared in accordance with the recognition and measurement principles of Ind AS 34.

4). The financial results have been prepared in accordance with the recognition and measurement principles laid down in Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) on Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of SEBI (Listing Obligations and disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 and other recognized accounting practices and policies to the extent applicable.



- 5). Reconciliation between Standalone Financial Results, as previously reported in accordance with the Accounting Standard framework (referred to as "Previous IGAAP") and Ind AS for the quarter and half year presented are as under.

Sr. No.	Particulars	Quarter ended 30-09-2017 Unaudited	Half year ended 30-09-2017 unaudited
	Profit for the period as per I GAAP		
(a)	Amortization of Goodwill	0	0
(b)	Reclassification of net actuarial loss on defined obligation to other comprehensive Income	0	0
(c)	Tax impact on Ind AS Adjustments		
	Profit for the period under Ind AS	0	0
	Other comprehensive Income as per Ind AS	0	0
	Total Comprehensive Income as per Ind AS	0	0

Place : Mumbai

Date : November 14, 2017

For PACHEL INDUSTRIAL FINANCE LIMITED
(Formerly known as "DHOO INDUSTRIES LIMITED")


Name: PADAMCHAND DHOOOT
DIN: 01344573
Designation : MANAGING DIRECTOR

Statement of Assest and Liabilities			
	Particulars	As at 30-09-2017 (un-audited)	As at 31-03-2017 (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	5,001,150	5,001,150
	Trade receivables, non-current	-	-
	Loans, non-current	65,060,318	59,119,775
	Other non-current financial assets	4,000	20,150
	Total non-current financial assets	70,065,468	64,141,075
	Deferred tax assets (net)	-	-
	Other non-current assets	-	-
	Total non-current assets	70,065,468	64,141,075
2	Current assets		
	Inventories	-	-
	Current financial asset	-	-
	Current investments	-	-
	Trade receivables, current	-	-
	Cash and cash equivalents	1,360,297	50,417
	Bank balance other than cash and cash equivalents	-	-
	Loans, current	-	-
	Other current financial assets	5,153,381	-
	Total current financial assets	6,513,678	50,417
	Current tax assets (net)	-	-
	Other current assets	4,073	-
	Total current assets	6,517,751	50,417
3	Non-current assets classified as held for sale	-	-
4	Regulatory deferral account debit balances and related deferred tax Assets	-	-
	Total assets	76,583,219	64,191,492
(II)	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent		
	Equity share capital	37,320,500	37,320,500
	Other equity	6,026,165	6,700,165
	Total equity attributable to owners of parent	-	-
	Non controlling interest	-	-
	Total equity	43,346,665	44,020,665
2	Liabilities		
	Non-current liabilities	-	-
	Non-current financial liabilities	31,690,302	19,820,827
	Borrowings, non-current	-	-
	Trade payables, non-current	-	-
	Other non-current financial liabilities	-	-
	Total non-current financial liabilities	31,690,302	19,820,827
	Provisions, non-current	-	-
	Deferred tax liabilities (net)	-	-
	Deferred government grants, Non-current	-	-
	Other non-current liabilities	-	-
	Total non-current liabilities	31,690,302	19,820,827
	Current liabilities		



	Current financial liabilities		
	Borrowings, current		
	Trade payables, current		
	Other current financial liabilities		
	Total current financial liabilities		
	Other current liabilities	326,938	-
	Provisions, current	1,219,314	350,000
	Current tax liabilities (Net)	-	-
	Deferred government grants, Current	-	-
	Total current liabilities	1,546,252	350,000
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	33,236,554	20,170,827
	Total equity and liabilities	76,583,219	64,191,492

