



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

November 14, 2018

To,
Deputy General Manager,
Department of Corporate Service,
BSE LIMITED.
Floor 1, Rotundra Building,
Dalal Street, Mumbai – 400 001.

Subject: Approval of un-audited standalone and consolidated Financial Results for the quarter and half year ended September 30, 2018 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. Un-audited standalone and consolidated financial results for the quarter and half year ended September 30, 2018.
2. Limited Review Report for the quarter and half year ended September 30, 2018.

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

Yours truly,
For PACHELI INDUSTRIAL FINANCE LIMITED


PADAMCHAND DHOOT
MANAGING DIRECTOR
DIN: 01344573



V.S.SHAH & ASSOCIATES

CHARTERED ACCOUNTANTS

Auditor's Limited Review Report on Quarterly Consolidated Financial Results and Consolidated 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**
Regd Office: C-001, Prathamesh Horizon,
Opp. Don Bosco School, New Link Road,
Borivali (West), Mumbai - 400092.

We have audited the quarterly consolidated financial results of **Pacheli Industrial Finance Limited** for the quarter ended September 30th, 2018 and the consolidated year to date results for the period April 1st 2018 to September 30th 2018, 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 consolidated quarterly financial results as well as the consolidated year to date financial results have been prepared from consolidated interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these consolidated financial results based on our audit of such consolidated 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), mandated under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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. 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 consolidated quarterly financial results as well as the consolidated year to date results:

- (i) include the quarterly financial results and year to date of the following entities
 - a) Living Commerce Space Private Limited
 - b) TAP LLP
 - c) HNS LLP
- (ii) have been presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

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



V.S.SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS

(iii) give a true and fair view of the consolidated net profit and other financial information for the quarter ended September 30th 2018 as well as the consolidated year to date results for the period from April 1st 2018 to September 30th 2018.

For V S Shah and Associates
Chartered Accountants



CA Vaibhav Satish Shah
Proprietor
Membership No : 176087
Place: Mumbai
Date : 14th November 2018.

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

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

Statement of Consolidated and Standalone audited financial Results for the quarter and Half year ended September 30, 2018 (Rs. In Lakhs, unless otherwise stated)

Sr. No.	Particulars	Consolidated					Standalone				
		Quarter ended			Current Half year ended	Previous year ended	Quarter ended			Current year ended	Previous year ended
		30-09-2018	30-06-2018	30-09-2017	30-09-2018	31-03-2018	30-09-2018	30-06-2018	30-09-2017	30-09-2018	31-03-2018
		(un-Audited)	(un-Audited)	(un-Audited)	(un-Audited)	Audited	(un-Audited)	(un-Audited)	(un-Audited)	(un-Audited)	Audited
I	Revenue from Operations	199.05	131.47	1.35	330.52	221.45	2.33	11.25	1.35	13.58	43.43
II	Other Income	-	5.16	-	2.09	-	-	2.09	-	2.09	0.37
III	Total Revenue (I+II)	199.05	136.63	1.35	332.61	221.45	2.33	13.34	1.35	15.67	43.80
IV	Expenses	186.45	93.28	-	301.51	221.63	-	-	-	-	-
	(a) Cost of Materials consumed	(14.73)	-	-	-	-	-	-	-	-	-
	(b) Purchases of stock-in-trade	-	-	-	(48.34)	(43.23)	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress & stock-in-trade	6.08	2.51	1.41	9.97	13.51	1.41	1.41	1.41	2.82	13.62
	(d) Employee benefits expense	2.08	0.20	0.09	2.65	1.90	0.02	0.01	0.09	0.03	0.42
	(e) Finance Costs	-	-	-	-	0.74	-	-	-	-	-
	(f) Depreciation and amortisation expense	-	-	-	-	-	-	-	-	-	-
	(g) Other expenses	2.56	6.08	3.76	6.63	16.09	0.50	3.69	3.76	4.18	17.31
	Total expenses(IV)	182.44	102.07	5.26	272.42	210.64	1.93	5.11	5.26	7.03	31.35
V	Profit/(loss) before exceptional items and tax (III - IV)	16.61	34.56	(3.91)	60.19	10.81	0.40	8.23	(3.91)	8.64	12.45
VI	Exceptional Items	-	-	-	-	-	-	-	-	-	-
VII	Profit/ (loss) before exceptions items and tax(V-VI)	16.61	34.56	(3.91)	60.19	10.81	0.40	8.23	(3.91)	8.64	12.45
VIII	Tax Expense	5.85	8.30	-	14.15	3.05	0.10	2.05	-	2.15	3.50
	(1) Current Tax	-	-	-	-	-	-	-	-	-	-
	(2) Deferred tax	10.76	26.26	(3.91)	46.04	7.76	0.30	6.18	(3.91)	6.49	8.95
IX	Profit/(loss) for the period from continuing operations(VII-VIII)	-	-	-	-	-	-	-	-	-	-
X	Profit/(Loss) from discontinued operations	-	-	-	-	-	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-	-	-	-	-	-
XII	Profit/(Loss) From discontinued operations (after tax) (X-XI)	10.76	26.26	(3.91)	46.04	7.76	0.30	6.18	(3.91)	6.49	8.95
XIII	Profit/(Loss) for the period (IX+XII)	-	-	-	-	-	-	-	-	-	-
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)	10.76	26.26	(3.91)	46.04	7.76	0.30	6.18	(3.91)	6.49	8.95
XVI	Earnings per equity share (for continuing operation):										
	(1) Basic	0.29	0.70	(0.10)	1.23	0.21	0.01	0.17	(0.10)	0.17	0.24
	(2) Diluted	0.29	0.70	(0.10)	1.23	0.21	0.01	0.17	(0.10)	0.17	0.24
XVII	Earnings per equity share (for discontinued operation):										



(1) Basic	-	-	-	-	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-	-	-	-	-
XVIII Earnings Per equity share(for discontinued & continuing operation)										
(a) Basic	0.29	0.70	(0.10)	1.23	0.21	0.01	0.17	(0.10)	0.18	0.24
(b) Diluted	0.29	0.70	(0.10)	1.23	0.21	0.01	0.17	(0.10)	0.18	0.24

- 1) The said results were reviewed by the audit committee and approved by the Board of Directors at their meeting held on 14th November 2018.
- 2) Figures for previous year/period have been regrouped/ rearranged wherever considered necessary, to confirm to the classification for the current quarter/year.
- 3) 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.
- 4) 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
- 5) 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


Name: PADAMCHAND DHOOT
DIN:01344573
Designation : MANAGING DIRECTOR

Place : Mumbai

Date : 14th November 2018

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Statement of Asset and Liabilities

(Rs. in Lakhs)

Particulars	Consolidated		Standalone	
	As at 30-09-2018 (Audited)	As at 31-03-2018 (Audited)	As at 30-09-2018 (Audited)	As at 31-03-2018 (Audited)
(I) Assets				
1 Non-current assets				
Property, plant and equipment	0.12	0.12		
Capital work-in-progress	2.13	2.13		
Investment property				
Goodwill				
Other intangible assets				
Intangible assets under development				
Biological assets other than bearer plants				
Investments accounted for using equity method		1.80		
Non-current financial assets		5.00		
Non-current investments	60.25	402.12	57.56	57.06
Trade receivables, non-current				
Loans, non-current	468.47	439.14	468.47	428.22
Other non-current financial assets				
Total non-current financial assets				
Deferred tax assets (net)				
Other non-current assets				
Total non-current assets	530.97	850.30	526.03	485.28
2 Current assets				
Inventories	90.97	43.24		
Current financial asset				
Current investments				
Trade receivables, current	165.82	68.89	1.24	27.54
Cash and cash equivalents	71.04	4.47	2.19	0.60
Bank balance other than cash and cash equivalents		16.38		4.70
Loans, current	50.00	0.20	50.00	
Other current financial assets				
Total current financial assets				
Current tax assets (net)				
Other current assets	11.09	68.30	10.34	59.51
Total current assets	388.92	201.49	63.76	92.35
3 Non-current assets classified as held for sale				
Regulatory deferral account debit balances and related deferred tax Assets				
Total assets	919.88	1,051.79	589.79	577.62
(II) Equity and liabilities				
1 Equity				
Equity attributable to owners of parent				
Equity share capital	373.21	373.21	373.21	373.21
Other equity	108.36	75.71	82.20	75.71
Total equity attributable to owners of parent		2.29		
Non controlling interest	29.05	4.24		
Total equity	510.62	455.44	455.40	448.92
2 Liabilities				
Non-current liabilities				
Non-current financial liabilities				
Borrowings, non-current	265.94	522.58	103.17	103.33
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	265.94	522.58	103.17	103.33



Current liabilities				
Current financial liabilities				
Borrowings, current	15.85	24.00		
Trade payables, current	100.27	20.03	9.37	1.75
Other current financial liabilities				
Total current financial liabilities				
Other current liabilities	13.15	21.66	12.70	16.63
Provisions, current	14.05	8.07	9.15	7.00
Current tax liabilities (Net)				
Deferred government grants, Current				
Total current liabilities	<u>143.33</u>	<u>73.76</u>	<u>31.22</u>	<u>25.38</u>
Liabilities directly associated with assets in disposal group classified as held for sale				
Regulatory deferral account credit balances and related deferred tax liability				
Total liabilities	<u>409.26</u>	<u>596.35</u>	<u>134.39</u>	<u>128.71</u>
Total equity and liabilities	<u>919.88</u>	<u>1,051.79</u>	<u>589.79</u>	<u>577.62</u>

