



# DHOOT INDUSTRIAL FINANCE LIMITED

CIN: L51900MH1978PLC020725

Tel.: 22845050, 22835152 Fax: 22871155

www.dhootfinance.com

06<sup>th</sup> November, 2024

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 30 and 33 of the SEBI (LODR) Regulations, 2015 – Outcome of Board Meeting- Unaudited Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2024.**

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), we would like to intimate that the Board of Directors of the Company have, at their meeting held today, i.e., Wednesday, November 06, 2024, inter alia, transacted following businesses:

1. The Board has considered and approved the Unaudited Financial Results for the quarter and half year ended September 30, 2024, read with the Auditors' Limited Review Report.

The meeting commenced at 02:30 PM and concluded at 3:45 PM.

Please take the same on record and oblige.

**FOR DHOOT INDUSTRIAL FINANCE LIMITED,**

**Sneha Shah**

(Company Secretary & Compliance Officer)

Membership No. A28734

Date: 06/11/2024

**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.**

# DHOOT INDUSTRIAL FINANCE LIMITED

CIN : L51900MH1978PLC020725

Regd. Office : 504 Raheja Centre, 214, Nariman Point, Mumbai - 400 021.

Extract of Unaudited Financial Results for the Quarter and Half Year Ended on September 30, 2024

(Rs. In lakhs)

Sr.	Particulars	3 Months Ended		Half year Ended	
		30-09-2024	30-09-2023	30-09-2024	30-09-2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
1	Total income from operations (net)	2913.69	1936.87	5954.96	3953.94
2	Net Profit before tax and exceptional items	2492.40	1437.02	4954.11	2998.76
3	Net Profit after tax	2386.92	1121.62	3716.39	2116.49
4	Total comprehensive Income for the period	5690.42	2623.19	8844.64	11778.06
5	Paid-up Equity Share Capital (Face Value of Rs. 10/- per share)	631.80	631.80	631.80	631.80
6	Earning Per Share (of Rs. 10/-each)				
	a) Basic (Rs.)	37.78	17.75	58.82	33.50
	b) Diluted (Rs.)	37.78	17.75	58.82	33.50

Note :

1

The above is an extract of the detailed format of Quarter and Half Yearly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly and Half Yearly Financial Results are available on the Stock Exchange website [www.bseindia.com](http://www.bseindia.com) and the Company's website [www.dhootfinance.com](http://www.dhootfinance.com)

2 The above financial results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at its meeting held on 6th November 2024. The Statutory Auditors of the Company have carried out the audit and issued their unmodified opinion on the financial reports.

3 The Financial Assets as at 31/03/2024 are more than 50% of Total Assets and during the financial year the Income from Financial Assets are also more than 50% of the Total Income. Hence, the Company is in process to get the registration under section 45-IA of the Reserve Bank of India Act, 1934. The company has continued to prepare the results in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable

For and on Behalf of the Board



(Managing Director)

Place : Mumbai

Date : 6th November, 2024





# 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 & Half Year Ended on September 30, 2024**

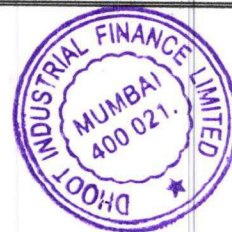
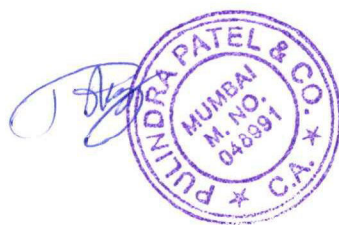
(Rs. In lakhs)

Sr.	Particulars	3 Months Ended			Half Year Ended		Year Ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
<b>1</b>	<b>Income</b>						
	a) Revenue from Operation	175.83	216.58	211.33	392.41	439.00	3257.84
	b) Other Income	2737.85	2824.69	1725.54	5562.54	3514.94	18627.09
	<b>Total Income</b>	<b>2913.69</b>	<b>3041.27</b>	<b>1936.87</b>	<b>5954.96</b>	<b>3953.94</b>	<b>21884.93</b>
<b>2</b>	<b>Expenses</b>						
	a) Cost of Material consumed	0.00	-	-	-	-	-
	b) Purchase	169.37	208.60	200.62	377.97	414.21	3221.30
	c) Employees benefits expense	32.14	32.86	32.40	66.00	62.59	120.61
	d) Finance Cost	100.93	144.93	132.60	245.86	272.27	513.05
	e) Depreciation and amortisation expenses	15.13	13.65	13.15	28.78	26.06	53.20
	f) Other expenses	103.72	179.52	121.08	283.24	190.05	458.54
	<b>Total Expenses</b>	<b>421.29</b>	<b>579.56</b>	<b>499.85</b>	<b>1000.85</b>	<b>955.18</b>	<b>4366.60</b>
<b>3</b>	<b>Total Profit/(Loss) before exceptional items and Tax</b>	<b>2492.40</b>	<b>2461.71</b>	<b>1437.02</b>	<b>4954.11</b>	<b>2998.76</b>	<b>17518.33</b>
<b>3a</b>	<b>Profit before Finance Cost, Depreciation and Amortisation expenses and Exceptional Items (3+2e+2f)</b>	<b>2608.46</b>	<b>2620.29</b>	<b>1582.77</b>	<b>5228.75</b>	<b>3297.09</b>	<b>18084.58</b>
<b>4</b>	<b>Exceptional Items</b>	-	-	-	-	-	-
<b>5</b>	<b>Profit/(Loss) before tax</b>	<b>2492.40</b>	<b>2461.71</b>	<b>1437.02</b>	<b>4954.11</b>	<b>2998.76</b>	<b>17518.33</b>
<b>6</b>	<b>Tax expenses</b>						
	Current Tax	(16.33)	701.08	332.08	684.75	696.65	2539.36
	Deferred Tax	121.81	431.16	(16.68)	552.97	185.62	172.80
	Earlier Year Tax	-	-	0.00	-	0.00	-
	<b>Total Tax expenses</b>	<b>105.48</b>	<b>1132.24</b>	<b>315.40</b>	<b>1237.72</b>	<b>882.27</b>	<b>2712.16</b>
<b>7</b>	<b>Total profit (Loss) for the period</b>	<b>2386.92</b>	<b>1329.47</b>	<b>1121.62</b>	<b>3716.39</b>	<b>2116.49</b>	<b>14806.17</b>
<b>8</b>	<b>Other comprehensive income net of taxes</b>	<b>3303.50</b>	<b>1824.75</b>	<b>1501.57</b>	<b>5128.25</b>	<b>9661.57</b>	<b>142.46</b>
<b>9</b>	<b>Total comprehensive income for the period</b>	<b>5690.42</b>	<b>3154.22</b>	<b>2623.19</b>	<b>8844.64</b>	<b>11778.06</b>	<b>14948.63</b>
<b>10</b>	<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>
<b>11</b>	<b>Other Equity excluding Revaluation Reserves as per the balance sheet</b>	-	-	-	-	-	<b>42,000.79</b>
<b>12</b>	<b>Earnings per share (of INR 10/-each)</b>						
	(a) Basic	37.78	21.04	17.75	58.82	33.50	234.56
	(b) Diluted	37.78	21.04	17.75	58.82	33.50	234.56



### Statement of Assets and Liabilities

Particulars	For the Half Year Ended September 30, 2024 (Unaudited)	For the Year Ended March 31, 2024 (Audited)
<b>ASSETS</b>		
Non current Assets		
a) Property, Plant and Equipment	590.56	570.47
b) Capital work in progress	70.98	70.98
c) Financial Assets		
Investments	41234.68	36,512.52
Loans	1.47	3.37
<b>Total Non current Assets</b>	<b>41897.69</b>	<b>37157.34</b>
Current Assets		
a) Inventory		
a) Financial Assets		
Investments	15014.24	12,910.68
Trade receivables	243.44	434.52
Cash and cash equivalents	446.82	193.96
Others	25.54	25.54
b) Current Tax Assets (Net)	0.00	17.41
c) Other Current Assets	78.05	55.57
<b>Total Current Assets</b>	<b>15808.09</b>	<b>13637.68</b>
<b>TOTAL ASSETS</b>	<b>57705.78</b>	<b>50795.02</b>
<b>EQUITY AND LIABILITIES</b>		
Equity		
a) Equity share capital	631.80	631.80
b) Other equity	50750.65	42,000.80
<b>Total Equity</b>	<b>51382.45</b>	<b>42632.60</b>
Liabilities		
Non-current Liabilities		
a) Financial Liabilities		
Borrowings	17.86	22.98
b) Deferred Tax Liabilities (Net)	3003.49	1,204.50
<b>Total Non current liabilities</b>	<b>3021.35</b>	<b>1227.48</b>
Current Liabilities		
a) Financial liabilities		
Borrowings	2281.46	6,343.18
Trade Payables		
i) MSME	5.07	13.11
ii) Others	395.83	329.59
Other Financial Liabilities	100.25	39.41
b) Other Current Liabilities	0.29	-
c) Short Term Provisions	41.82	43.12
d) Current Tax liabilities	477.26	166.53
<b>Total Current liabilities</b>	<b>3301.98</b>	<b>6934.94</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>57,705.78</b>	<b>50,795.02</b>





**CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024**

(Rs. In lakhs)

Particulars	For the Half Year ended September 30, 2024 (Unaudited)	For the Half Year ended September 30, 2023 (Unaudited)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit Before Tax	4,954.10	2998.75
Adjustments for :		
Depreciation	28.78	26.06
(Profit)/Loss on Sale of Non-current Investments carried at fair value	(2,068.76)	(619.09)
Interest income	(17.07)	(4.81)
Interest Expenses	245.86	272.27
(Profit)/Loss on Sale of Fixed Assets	(0.56)	0
Dividend Received	(38.69)	(115.53)
	(1,850.44)	(441.10)
Operating Profit Before Working Capital Changes	3,103.66	2557.65
Adjustments for :		
Trade and Other Receivables	191.07	171.96
Current Investments	(2,103.56)	(194.32)
Trade Payable and Other Liabilities	(3,948.82)	(701.36)
	(5,861.31)	(723.72)
Cash Generated From Operations	(2,757.65)	1833.93
Direct Taxes Paid	(356.60)	(243.01)
<b>Net cash flow from operating activities..... A</b>	<b>(3,114.25)</b>	<b>1,590.92</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Fixed Assets	(50.27)	(4.15)
Sale of Fixed Assets	1.97	-
Purchase of Investments	(3,667.66)	(3,578.81)
Sale of Investments	7,388.52	1911.83
(Increase)/ Decrease in Long Term Advance	1.90	341.05
Advances	(22.48)	(40.19)
Interest Received	17.07	4.81
Dividend Received	38.69	115.53
<b>Net Cash from investing activities ..... B</b>	<b>3,707.74</b>	<b>(1,249.93)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Equity Dividend paid	(94.77)	
Interest paid	(245.86)	(272.27)
<b>Net cash used in financing activities..... C</b>	<b>(340.63)</b>	<b>(272.27)</b>
Net Increase/(Decrease) in Cash and Cash Equivalents..... (A+B+C)	252.86	68.72
<b>Cash and Cash equivalents (Opening Balance)</b>	<b>193.96</b>	<b>43.28</b>
<b>Cash and Cash equivalents (Closing Balance)</b>	<b>446.82</b>	<b>112.00</b>
i) Cash and Cash equivalents	438.97	89.75
ii) Investment in short term, highly liquid mutual fund	7.85	22.25
<b>Balance as per Cash Flow Statement</b>	<b>446.82</b>	<b>112.00</b>



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

(Rs. In lakhs)

Sr.	Particulars	3 Months Ended			Half Year Ended		Year Ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
<b>1</b>	<b>Revenue from business segment</b>						
	(a) Trading	175.83	216.58	211.33	392.41	439.00	3257.84
	(b) Others	2737.85	2824.69	1725.54	5562.54	3514.94	18627.09
	<b>Total segment revenue</b>	<b>2913.69</b>	<b>3041.27</b>	<b>1936.87</b>	<b>5954.96</b>	<b>3953.94</b>	<b>21884.93</b>
	Less : Inter segment revenue	-	-	-	-	-	-
	<b>Revenue from Operations</b>	<b>2913.69</b>	<b>3041.27</b>	<b>1936.87</b>	<b>5954.96</b>	<b>3953.94</b>	<b>21884.93</b>
<b>2</b>	<b>Segment Results</b>						
	<b>Profit(+) / Loss (-) before tax &amp; interest from each segment</b>						
	(a) Trading	(11.77)	(10.68)	(7.94)	(22.45)	(16.68)	(61.78)
	<b>Total profit before tax and Finance Cost</b>	<b>(11.77)</b>	<b>(10.68)</b>	<b>(7.94)</b>	<b>(22.45)</b>	<b>(16.68)</b>	<b>(61.78)</b>
	Less i) Finance cost	100.93	144.93	132.60	245.86	272.27	513.05
	ii) Other un-allocable expenditure net of un-allocable Income	132.75	207.38	147.98	340.13	227.23	533.93
	Add: Other Income	2737.85	2824.70	1725.54	5562.55	3514.94	18627.09
	<b>Net Profit Before Tax</b>	<b>2492.40</b>	<b>2461.71</b>	<b>1437.02</b>	<b>4954.11</b>	<b>2998.76</b>	<b>17518.33</b>
<b>3</b>	<b>Segment Assets</b>						
	(a) Trading	1364.32	1393.03	1086.95	1364.32	1086.95	1284.90
	(b) Others	56341.45	53191.30	48399.95	56341.45	48399.95	49492.71
	<b>Total</b>	<b>57705.78</b>	<b>54584.33</b>	<b>49486.90</b>	<b>57705.78</b>	<b>49486.90</b>	<b>50777.61</b>
<b>4</b>	<b>Segment Liabilities</b>						
	(a) Trading	401.19	169.12	136.10	401.19	136.10	342.69
	(b) Others	-	-	-	-	-	-
	<b>Total</b>	<b>401.19</b>	<b>169.12</b>	<b>136.10</b>	<b>401.19</b>	<b>136.10</b>	<b>342.69</b>

Note :-

- The above Un-audited Standalone Financial results for the quarter ended on September 30, 2024 have been received and recommended by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on 6th November, 2024. 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.
- These financial statements are prepared in accordance with Indian Accounting Standards (Ind AS), The Company has followed the policy of valuing the Investments at fair value through profit or loss.
- The Company has identified Trading & Others, as its only reportable segment as defined under Ind AS 108 - Operating Segments.
- The Financial Assets as at 31/03/2024 are more than 50% of Total Assets and during the financial year the Income from Financial Assets are also more than 50% of the Total Income. Hence, the Company is in process to get the registration under section 45-IA of the Reserve Bank of India Act, 1934. The company has continued to prepare the results in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable
- The above audited standalone financial results of the Company are available in the Company's website www.dhootfinance.com
- Previous year/period figures have been regrouped, as considered necessary, to confirm with current year/period presentation.

Place : Mumbai  
Date : 6th November, 2024

For and on Behalf of the Board

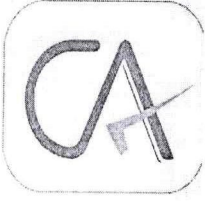
(Managing Director)

**PULINDRA PATEL & CO.**  
Chartered Accountants

*Pulindra M.P.*  
Proprietor  
Membership No. 048991







**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](mailto:caoffice@pulindrapatel.com), [pulindra\\_patel@hotmail.com](mailto:pulindra_patel@hotmail.com)

**Independent Auditor's Review Report on the Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

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

We have reviewed the quarterly unaudited standalone financial results of **M/s. DHOOT INDUSTRIAL FINANCE LIMITED** (the company) for the, Quarter and half yearly ended September 30, 2024 (the Statement”) together with the Unaudited Statement of Assets and Liabilities, Unaudited Statement of Cash Flows 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

This statement which is the responsibility of the Company's Management and has been approved by the 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. 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 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 statement is free of material misstatements. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial



data and thus provides 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 unaudited financial results prepared in accordance with the aforesaid Indian accounting standards 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 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 M. R.*



Place: Mumbai  
Date : 6<sup>th</sup> November, 2024

PULINDRA PATEL  
MEMBERSHIP No. 048991  
UDIN: 24048991BKBFUG5425