



Dhanalaxmi Roto Spinners Ltd.

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

Date: 07/11/2024

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on 07th November, 2024 under regulation 30 read with 33(3)(c) of SEBI (Listing Obligations and Disclosure requirements) regulations, 2015

Ref: M/s Dhanalaxmi Roto Spinners Limited (Scrip Code: 521216)

With reference to the above subject cited, this is to inform the Exchange that at the meeting of the Board of Directors of M/s. Dhanalaxmi Roto Spinners Limited held on Thursday the 07th November, 2024 from 5.00 p.m. to 7:30 p.m. at the registered office of the company the following were duly considered and approved by the Board of Directors:

1. Unaudited financial results for the quarter and half year ended 30.09.2024 (Attached)
2. Limited Review Report for the quarter and half year ended 30.09.2024 (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, 1st Floor,
Opp. Goshamahal High School,
Siddiamber Bazar, Hyderabad - 12.
☎ : (040) 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

**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 30th September, 2024 ("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 30th September, 2024 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.



Branch :

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

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 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/CMD1/80/2019 dated July 19, 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: 05834S**



**Place: Thimmapur
Date: 07/11/2024**

**(G.D. Upadhyay)
(Partner)
M. No.: 027187
UDIN: 24027187BKERY8341**

UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2024

(Amount in lakhs)

Particulars	As at 30.09.2024(Unaudited)	As at 31.03.2024 (Audited)
ASSETS		
Non-current assets		
Property, Plant and Equipment	408.91	423.85
Capital work-in-progress		0.00
Intangible assets	0.27	0.27
Financial Assets		0.00
Investments	76.64	76.64
Loans		
Other financial assets	4.03	4.03
Deferred tax assets (net)		
Other non-current assets	3.04	3.04
Income tax assets (net)		
Total Non - Current Assets	492.88	507.83
Current assets		
Inventories	179.52	68.35
Financial Assets		0.00
Investments	1,395.61	565.44
Trade receivables	2,448.77	2770.74
Cash and cash equivalents	3,221.96	3867.85
Loans	58.40	30.23
Other financial assets		
Other current assets	219.83	258.88
Total Current Assets	7,524.09	7,561.50
Total Assets	8,016.98	8,069.33
EQUITY AND LIABILITIES		
Equity		
Equity share capital	390.03	390.03
Other equity	4,741.42	4505.35
Total equity	5131.45	4895.38
LIABILITIES		
Non-current liabilities		
Financial Liabilities		
Borrowings	60.00	60.00
Other financial liabilities		
Provisions		
Deferred tax liabilities (net)	31.47	31.47
Other Long Term Liabilities		
Total Non - Current Liabilities	91.47	91.47
Current liabilities		
Financial Liabilities		
Borrowings	490.80	60.23
Trade payables	1,967.83	2785.48
Other financial liabilities		
Other current liabilities	318.65	189.48
Provisions		
Income tax liabilities (net)	16.78	47.29
Total Current Liabilities	2794.06	3082.47
Total Equity and Liabilities	8016.98	8069.33

For DHANALAXMI ROTO SPINNERS LTD.

7 *Narayan Inam*
DIRECTOR



DHANALAXMI ROTO SPINNERS LIMITED

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

THIMMAPUR - 509 325 DISTRICT : RANGAREDDY (TELANGANA) E.mail : info@dhanroto.com / investor.relations@dhanroto.com

CIN: L18100TG1987PLC007769

Part-I

Amount in Rupees in Lakhs

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER, 2024

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		3 Months Ended 30.09.2024	Preceeding 3 Months Ended 30.06.2024	Corresponding 3 Months Ended in the Previous Year 30.09.2023	Year to Date ending 30.09.2024	Year to Date ending 30.09.2023	Previous year ended 31/03/2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from operations:						
I.	Revenue from Operations	4533.10	2967.63	4014.10	7500.73	9093.18	19660.38
II.	Other Income	188.77	143.20	213.64	331.97	302.00	936.51
III.	Total Revenue (I +II)	4721.87	3110.83	4227.74	7832.70	9395.18	20596.89
IV.	Expenses :						
	Purchases of stock-in-trade	4451.46	2731.73	3498.32	7183.19	8512.70	18071.25
	Changes in inventories of Finished Goods, Work-in-progress and stock-in-trade	-124.63	13.46	177.93	-111.17	-281.82	-61.70
	Employee benefits expense	70.26	69.25	60.13	139.51	116.61	257.45
	Finance costs	24.03	17.06	17.76	41.09	42.10	86.33
	Depreciation and amortisation expense	7.91	7.80	8.35	15.71	15.50	30.01
	Other expenses	124.71	139.11	138.13	263.82	311.60	590.74
	Total Expenses	4553.74	2978.41	3900.62	7532.15	8716.69	18974.08
V.	Profit before exceptional and extraordinary items and tax (III-IV)	168.13	132.42	327.12	300.55	678.49	1622.81
VI.	Exceptional Items	0.00	0.00	127.73	0.00	0.00	127.13
VII.	Profit before extraordinary items and tax (V- VI)	168.13	132.42	454.85	300.55	678.49	1749.94
VIII.	Extraordinary items	0.00	0.00	0.00	0.00	127.73	0.00
IX.	Profit before Tax (VII-VIII) from continuing operations	168.13	132.42	454.85	300.55	806.22	1749.94
X.	Tax Expense						
1)	Current Tax	36.07	28.41	120.65	64.48	221.71	442.32
2)	Deffered Tax	0.00	0.00	0.00	0.00	0.00	0.22
	Total Tax Expenses	36.07	28.41	120.65	64.48	221.71	442.54
XI.	Profit (Loss) for the period from continuing operations	132.06	104.01	334.20	236.07	584.51	1307.40



Narayan Inani

XII.	Profit/(loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0
XIII.	Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0
XIV.	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	0.00	0.00	0.00	0.00	0.00	0
XV.	Profit (Loss) for the period (XI + XIV)	132.06	104.01	334.20	236.07	584.51	1307.40
XVI.	Earnings per equity share:						
1)	Basic	3.39	2.67	8.57	6.05	14.99	33.52
2)	Diluted	3.39	2.67	8.57	6.05	14.99	33.52
	Other Comprehensive Income						
	(i) Items that will not be reclassified subsequently to profit or loss						
	(i) 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 7-11-2024.
- 2 The Unaudited Financial Results for the Quarter/Half Year ended 30/09/2024 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 The figures of the previous year/periods have been re-grouped/re-classified, whenever necessary.

Place: Thimmapur

Date: 07-11-2024.

For DHANALAXMI ROTO SPINNERS LTD.

Narayan Swami

DIRECTOR



UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2024		(Amount in lakhs)
Particulars	Half Year Ended 30th September, 2024	Half Year Ended 30th September, 2023
A. Cash Flow from Operating Activities		
Profit/(loss) before tax	300.55	806.22
Adjusted for :		
Depreciation and amortisation expense	15.71	15.50
Dividend & Interest income Classified as Investing Cash Flows	(131.28)	(80.00)
Finance cost	41.09	42.10
(Profit)/Loss on Investments and Transaction of Shares, Securities and Commodities		-
(Profit)/loss on sale of property, plant and equipment (net)	-	(126.72)
Balances Written Off		-
Prior Period Item		
Operating profit/(loss) before working capital changes	226.07	657.10
Adjusted for :		
(Increase)/Decrease in trade receivables	321.97	1,143.73
(Increase)/Decrease in inventories	(111.18)	(281.82)
(Increase)/Decrease in other assets	39.05	(163.73)
Increase/(Decrease) in trade payables	(817.64)	72.77
Increase/(Decrease) in other liabilities	129.17	(12.94)
Increase/(Decrease) in other Non Current liabilities		
(Increase)/Decrease in other Financial Assets		(1,397.22)
Cash generated from operations	(212.55)	17.88
Net Income taxes (paid) / refunds	(95.00)	(65.00)
Net cash from operating activities	(307.55)	(47.12)
B. Cash Flow from Investing Activities		
Purchase of Property, Plant & Equipment	(0.76)	(4.36)
Proceeds from Sale of Property, Plant & Equipment		156.02
Movement in Loans & Advances	(28.17)	(32.77)
Movement in Non-Current Investments		23.45
Movement in Current Investments	(830.17)	
(Profit)/Loss on Investments and Transaction of Shares		
Dividend & Interest income Classified as Investing Cash Flows	131.28	80.00
Balances written off		
Net cash used in investing activities	(727.82)	222.34
C. Cash Flow from Financing Activities		
Proceeds from long-term/Short term borrowings	430.57	11.12
Repayment of long-term/Short term borrowings		(126.35)
Interest and finance charges paid	(41.09)	(42.10)
Net cash used in financing activities	389.48	(157.33)
Net (decrease) / increase in cash and cash equivalents	(645.89)	17.89
Cash and cash equivalents as at the beginning of the year	3,867.85	286.98
Cash and cash equivalents as at the end of the year	3,221.96	304.87
Bank Overdrafts		-
Balances as per Statement of Cash Flows	3,221.96	304.87
Cash and Cash equivalents Closing balance		304.87

For DHANALAXMI ROTO SPINNERS LTD.

Narayan Srani
DIRECTOR

