



DHOOT INDUSTRIAL FINANCE LIMITED

CIN: L51900MH1978PLC020725

Tel.: 22845050, 22835152 Fax: 22871155

www.dhootfinance.com

13/02/2024

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 33 of the SEBI (LODR) Regulations, 2015 – Financial Results as on 31st December, 2023

Dear Sir/Madam,

This is to inform you that the Board of Directors at its Meeting held today i.e. Tuesday, 13th February, 2024 the Board has, inter-alia approved the Unaudited Financial Results of the Company for the quarter ended 31st December, 2023 along with the Auditor's Limited Review Report thereof.

Attached herewith is a copy of Unaudited Financial results along with Limited Review report as at 31st December, 2023.

Please take the same on record and oblige.

FOR DHOOT INDUSTRIAL FINANCE LIMITED

Sneha Shah
(Company Secretary & Compliance Officer)
Membership No. A28734
Date: 13/02/2024
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 Nine Months Ended on
December 31, 2023

(Rs. In lakhs)

Sr.	Particulars	3 Months Ended		Nine Months Ended
		31-12-2023	31-12-2022	31-12-2023
		(Unaudited)	(Unaudited)	(Unaudited)
1	Total income from operations (net)	11710.14	1365.14	15664.08
2	Net Profit before tax and exceptional items	10653.35	(36.72)	13652.11
3	Net Profit after tax	9262.32	(212.17)	11378.81
4	Total comprehensive Income for the period	3724.22	(1113.28)	15502.28
5	Paid-up Equity Share Capital (Face Value of Rs. 10/- per share)	631.80	631.80	631.80
6	Earning Per Share (of Rs. 10/-each)			
	a) Basic (Rs.)	146.60	(3.36)	180.10
	b) Diluted (Rs.)	146.60	(3.36)	180.10

Note :

- 1 The above is an extract of the detailed format of Quarter and Nine Months Ended 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 Nine Months Ended Financial Results are available on the Stock Exchange website www.bseindia.com and the Company's website www.dhootfinance.com
- 2 The financial results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 and SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
- 3 The above financial results of the Company have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on February 13, 2024.
- 4 The figures of previous quarters and Half year have been regrouped/rearranged wherever necessary.

For and on Behalf of the Board

(Managing Director)



Place : Mumbai

Date : 13th February, 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 & Nine Months Ended on December 31, 2023

(Rs. In lakhs)

Sr.	Particulars	3 Months Ended			Nine Months Ended		Year Ended
		31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	a) Revenue from Operation	823.66	211.33	1188.59	1262.66	2592.69	3528.42
	b) Other Income	10886.48	1725.54	176.55	14401.42	1229.22	1683.19
	Total Income	11710.14	1936.87	1365.14	15664.08	3821.91	5211.61
2	Expenses						
	a) Cost of Material consumed	0.00	-	-	-	-	-
	b) Purchase	764.81	200.62	1164.09	1179.02	2513.37	3429.18
	c) Employees benefits expense	30.37	32.40	20.9	82.96	54.1	125.07
	d) Finance Cost	107.53	132.60	123.17	379.80	364.46	536.49
	e) Depreciation and amortisation expenses	13.64	13.15	15.98	39.70	46.99	59.45
	f) Other expenses	140.44	121.08	77.72	330.49	203.99	315.98
	Total Expenses	1056.79	499.85	1401.86	2011.97	3182.91	4466.17
3	Total Profit/(Loss) before exceptional items and Tax	10653.35	1437.02	(36.72)	13652.11	639.00	745.44
3a	Profit before Finance Cost, Depreciation and Amortisation expenses and Exceptional Items (3+2e+2f)	10774.52	1582.77	102.43	14071.61	1050.45	1341.38
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) before tax	10653.35	1437.02	(36.72)	13652.11	639.00	745.44
6	Tax expenses						
	Current Tax	1312.46	332.08	125.19	2009.11	473.84	394.47
	Deferred Tax	78.57	(16.68)	50.28	264.19	(147.23)	(704.97)
	Earlier Year Tax	0.00	0.00	(0.02)	0.00	(0.02)	41.84
	Total Tax expenses	1391.03	315.40	175.45	2273.30	326.59	(268.66)
7	Total profit (Loss) for the period	9262.32	1121.62	(212.17)	11378.81	312.41	1014.10
8	Other comprehensive income net of taxes	(5538.10)	1501.67	(901.11)	4123.47	(4882.35)	(7257.82)
9	Total comprehensive income for the period	3724.22	2623.19	(1113.28)	15502.28	(4569.94)	(6243.72)
10	Paid-up Equity Share Capital (Face value - INR 10/- per share)	631.80	631.80	631.80	631.80	631.80	631.80
11	Other Equity excluding Revaluation Reserves as per the balance sheet	-	-	-	-	-	27,052.16
12	Earnings per share (of INR 10/-each)						
	(a) Basic	146.60	17.75	(3.36)	180.10	4.94	16.05
	(b) Diluted	146.60	17.75	(3.36)	180.10	4.94	16.05



SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

(Rs. In lakhs)

Sr.	Particulars	3 Months Ended			Nine Months Ended		Year Ended
		31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from business segment						
	(a) Trading	823.66	211.33	1188.59	1262.66	2592.69	3528.42
	(b) Others	10886.48	1725.54	176.55	14401.42	1229.22	1683.19
	Total segment revenue	11710.14	1936.87	1365.14	15664.08	3821.91	5211.61
	Less : Inter segment revenue	0.00	-	-	-	-	-
	Revenue from Operations	11710.14	1936.87	1365.14	15664.08	3821.91	5211.61
2	Segment Results						
	Profit(+)/ Loss (-) before tax & interest from each segment						
	(a) Trading	27.81	(7.94)	(14.08)	11.13	(27.43)	(44.71)
	Total profit before tax and Finance Cost	27.81	(7.94)	(14.08)	11.13	(27.43)	(44.71)
	Less i) Finance cost	107.53	132.60	123.17	379.80	364.46	536.49
	ii) Other un-allocable expenditure net of un-allocable Income	153.41	147.98	76.02	380.64	198.33	356.55
	Add: Other Income	10886.48	1725.54	176.55	14401.42	1229.22	1683.19
	Net Profit Before Tax	10853.35	1437.02	(36.72)	13552.11	639.00	745.44
3	Segment Assets						
	(a) Trading	1628.70	1086.95	1205.70	1628.70	1205.70	1187.56
	(b) Others	50850.12	483995.95	37169.32	50850.12	37169.32	35422.83
	Total	52478.82	485082.90	38375.02	52478.82	38375.02	36610.39
4	Segment Liabilities						
	(a) Trading	744.10	136.10	427.21	744.10	427.21	312.98
	(b) Others	-	-	-	-	-	-
	Total	744.10	136.10	427.21	744.10	427.21	312.98

Note :-

- The above statement of unaudited Standalone Financial results for the quarter and nine months ended December 31, 2023 approved by the Board of Directors at their meeting held on February 13, 2024. The Statutory Auditor of the Company have carried out Limited Review of the above unaudited Standalone Financial Results pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5th 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 Unaudited Standalone Financial Results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 ("The Act") read with the relevant rules thereunder and in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.
- The Statutory Auditors have carried out Limited Review of the Financial Results and have expressed an unmodified review conclusion.
- The Company has identified Trading & Others, as its only reportable segment as defined under Ind AS 108 - Operating Segments.
- The above unaudited standalone financial results of the Company are available in the Company's website www.dhoolfinance.com
- Figures of Previous quarters have been regrouped, rearranged, as considered necessary, to confirm with figures of current quarter.

For and on Behalf of the Board

Place : Mumbai

Date : February 13, 2024

(Managing Director)



Pulindra Patel





PULINDRA PATEL & CO.

CHARTERED ACCOUNTANTS

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Borivali (East), Mumbai - 66.

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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 ended December 31, 2023 and year to date results for the period from 1st April, 2023 to 31st December, 2023 (the Statement") 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. k.

PULINDRA PATEL
MEMBERSHIP No. 048991
UDIN: 24048991BKBFCX5836



Place: Mumbai
Date : 13th February, 2024