

**CA. S. C. Agrawal**

B. Com., (Hons.) L.L.B., F.C.A., DISA (ICAI)



**Shyam C. Agrawal & Co.**

**Chartered Accountants**

A-505, Eco Heights, Shree Nityanand Chs. Ltd.,  
Nityanand Nagar No. 1, Near Sanjeevani Hospital,  
Sahar Road, Andheri (E), Mumbai - 400069.  
Tel. : (O) 2684 0916 | Tele Fax : 2683 5699  
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To,  
The Board of Director's,  
**PACHELI INDUSTRIAL FINANCE LIMITED**  
(Formerly known as "DHOOT INDUSTRIES LIMITED")

**Sub: Independent Auditors Limited Review Report on the Unaudited standalone Financial Results of Pacheli Industrial Finance Limited for the quarter ended 30<sup>th</sup> September 2022**

I have reviewed the accompanying statement of standalone unaudited financial results of **PACHELI INDUSTRIAL FINANCE LIMITED (Formerly known as "Dhoot Industries Limited")** for the quarter ended September 30, 2022 (the statement) attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the regulations), read with SEBI Circular No.CIR/CFD/CMD1/44/2019 DATED March 29, 2019 ('the Circular').

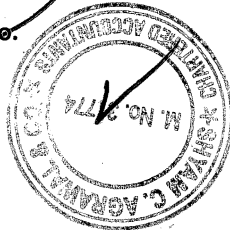
The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the circular is the responsibility of the company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the statement based on our review

I conducted my 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 I 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 provides less assurance than an audit. I have not performed an audit and accordingly, I do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes me to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Company's Act, 2013 as amended, read with relevant rules issued thereunder 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 read the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Shyam C. Agrawal & Co.  
Chartered Accountants

CA Shyam C. Agrawal  
Proprietor  
Membership No.: 31774  
UDIN 22031774BDUUTU2858



Date: November 14, 2022  
Place: Mumbai

PACHELI INDUSTRIAL FINANCE LIMITED

174110MH1985PLC037772, phone No.: 022-66970244 /45

Regd Off: C-001, Prathamesh Horizon, Opp. Don Bosco school, New Link Road, Borivalli (West), Mumbai - 400092, Maharashtra

Email: pachellumar@gmail.com Website: www.pachellindustrialfinance.com

Statement of Standalone Unaudited financial Results for the Quarter and half year ended September 30, 2022

(Rs. In Lakhs, unless otherwise stated)

Sr. No.	Particulars	Quarter ended			Half Year Ended		Year Ended
		30-09-2022 (UnAudited)	30-06-2022 (UnAudited)	30-09-2021 (UnAudited)	30-09-2022 (UnAudited)	30-09-2021 (UnAudited)	31-03-2022 Audited
I	Revenue from Operations	0.00	0.00	0.00	0.00	2.04	2.04
II	Other Income	0.00	0.00	0.00	0.00		0.00
III	<b>Total Revenue (I+II)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.04</b>	<b>2.04</b>
IV	Expenses						
	(a) Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Changes in Inventories of finished goods, work-in-progress & stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(d) Employee benefits expense	0.00	0.00	0.00	0.00	0.00	0.00
	(e) Finance Costs	0.04	0.03	0.30	0.07	0.32	0.12
	(f) Depreciation and amortisation expense						
	(g) Other expenses	0.35	0.31	0.00	0.66	1.53	8.53
	<b>Total expenses(IV)</b>	<b>0.39</b>	<b>0.34</b>	<b>0.30</b>	<b>0.73</b>	<b>1.85</b>	<b>8.65</b>
V	Profit/(loss) before exceptional items and tax (III - IV)	(0.39)	(0.34)	(0.30)	(0.73)	0.19	(6.61)
VI	Exceptional items						
VII	Profit/ (loss) before exceptions items and tax(VI)	(0.39)	(0.34)	(0.30)	(0.73)	0.19	(6.61)
VIII	Tax Expense					0.13	
	(1) Current Tax						
	(2) Deferred tax						
IX	Profit / (loss) for the period from continuing operations(VII-VIII)	(0.39)	(0.34)	(0.30)	(0.73)	0.06	(6.61)
X	Profit/(Loss) from discontinued operations						
XI	Tax expenses of discontinued operations						
XII	Profit / (Loss) From discontinued operations (after tax) (X-XI)	(0.39)	(0.34)	(0.30)	(0.73)	0.06	(6.61)
XIII	Profit/(Loss) for the period (IX+XII)	(0.39)	(0.34)	(0.30)	(0.73)	0.06	(6.61)
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 )						
XVI	Paid up equity share capital (Face value of Rs.10/- each)	373.21	373.21	373.21	373.21	373.21	373.21
XVII	Earnings per equity share (for continuing operation):						
	(1) Basic	(0.001)	(0.001)	(0.001)			(0.018)
	(2) Diluted	0.00	0.00	0.00			(0.018)
XVIII	Earnings per equity share (for discontinued operation):						



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	(1) Basic					
	(2) Diluted					
II X	Earnings Per equity share(for discontinued & continuing operation)					
	(a) Basic	(0.001)	(0.001)	(0.001)		(0.018)
	(b) Diluted	0.00	0.00	0.00		(0.018)

**Notes**

- 1) The said results were reviewed by the audit committee and approved by the Board of Directors at their meeting held on 14th November, 2022.
- 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 a Limited Review of the above results as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) 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) 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 ended 30st September 2022 are as under

Particulars	Quarter ended 30.09.2022
Net Loss for the period as per previous IGAAP	-
Adjustment	-
Net Loss for the period under Ind AS (A)	-
Other comprehensive income as per Ind AS (B)	-
Total comprehensive income as per Ind AS (A+B)	-

M/s. Shyam C. Agrawal & Co Chartered Accountants	For PACHELI INDUSTRIAL FINANCE		
shyam c agrawal Partner	PANKAJ DHOOT (DIRECTOR)		
Membership No.:	DIN:00790383		

Date: 14.11.2022  
Place: Mumbai  
UDIN 22031774BDUWAQ2637

PACHELI INDUSTRIAL FINANCE LIMITED

Regd Office: C-001, Prathamesh Horizon, Opp. Don Bosco School, New Link Road, Borivali (West), Mumbai - 400092, Maharashtra

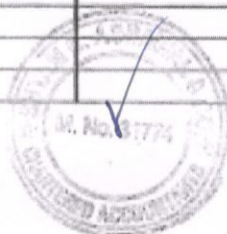
CIN: L74110MH1985PLC037772; Phone No.: 022-66970244 /45

Website: www.pachelindustrialfinance.com; Email: pachelimmar@gmail.com

Statement of Asset and Liabilities

(Rs. in Lakhs)

Particulars	Standalone	
	As at 30-09-2022 (Unaudited)	As at 31-03-2022 (Audited)
<b>Assets</b>		
<b>Non-current assets</b>		
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		
<b>Non-current financial assets</b>		
Non-current investments	25.52	25.52
Trade receivables, non-current		
Loans, non-current	501.24	500.41
Other non-current financial assets	0.04	0.04
<b>Total non-current financial assets</b>		
Deferred tax assets (net)		
Other non-current assets		
<b>Total non-current assets</b>	<b>526.80</b>	<b>525.97</b>
<b>Current assets</b>		
Inventories		
Current financial asset		
Current investments		
Trade receivables, current		
Cash and cash equivalents	5.27	0.12
Bank balance other than cash and cash equivalents		
Loans, current		
Other current financial assets	15.44	14.61
<b>Total current financial assets</b>		
Current tax assets (net)		
Other current assets		
<b>Total current assets</b>	<b>20.71</b>	<b>14.73</b>
Non-current assets classified as held for sale		
<b>Regulatory deferral account debit balances and related deferred tax Assets</b>		
<b>Total assets</b>	<b>547.51</b>	<b>540.70</b>
<b>Equity and liabilities</b>		
<b>Equity</b>		
Equity attributable to owners of parent		
Equity share capital	373.21	373.21
Other equity	84.98	86.48
<b>Total equity attributable to owners of parent</b>	<b>458.19</b>	<b>459.69</b>
Non controlling interest		
<b>Total equity</b>	<b>458.19</b>	<b>459.69</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
Non-current financial liabilities		
Borrowings, non-current	47.90	47.90
Trade payables, non-current		
Other non-current financial liabilities		



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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	47.90	47.90
Current liabilities		
Current financial liabilities		
Borrowings, current		
Trade payables, current	30.23	21.92
Other current financial liabilities		
Total current financial liabilities		
Other current liabilities		
Provisions, current	11.19	11.19
Current tax liabilities (Net)		
Deferred government grants, Current		
Total current liabilities	41.42	33.11
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	89.32	81.01
Total equity and liabilities	547.51	540.7

M/s. Shyam C. Agrawal & Co  
Chartered Accountants

shyam c. Agrawal  
Proprietor

Place : Mumbai  
Date: 14/11/2022  
UDIN : 22031774BDUUTU2858

For Pachell Industrial Finance Limited

MR. PANKAJ DHOT  
DIRECTOR  
DIN NO.: 00790383



**PACHELI INDUSTRIAL FINANCE LIMITED**  
**Statement of Cash Flows for the Half Yearly ended September 30, 2022**

	Half Year ended September 30,	
	2022	2021
	Amount in Rs Lakhs	Amount in Rs Lakhs
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit/(Loss) before Tax	(0.73)	0.47
Adjustments for :		
Depreciation and amortisation		
Income tax expense recognised in profit and loss		
Interest income recognised profit and loss account		
Deferred tax asset recognised profit and loss account		
<b>Operating Profit before Working Capital changes</b>	<b>(0.73)</b>	<b>0.47</b>
Movement in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Trade Receivables		
Other Financial Assets	(0.83)	(0.24)
Other assets		
Adjustments for increase / (decrease) in operating liabilities:		
Provisions		
Trade Payables	8.30	2.58
Other Financial Liabilities		(0.92)
Other Liabilities		(0.15)
Other outflow	(0.76)	(0.15)
<b>Cash Generated from Operations</b>	<b>5.98</b>	<b>1.74</b>
Income tax paid (net)		
<b>Cash Generated by Operating Activities (A)</b>	<b>5.98</b>	<b>1.74</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment		
Long Term Loans & Advances (given) / repayment received	(0.83)	(1.40)
<b>Cash Generated from Investing Activities (B)</b>	<b>(0.83)</b>	<b>(1.40)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from Long-term Borrowings		
Repayment of Long-term Borrowings		
Proceeds from Short-term Borrowings		
Repayment of Short-term Borrowings		
Finance Costs (Paid)/Received		
<b>Cash Generated from / (used in) Financing Activities ©</b>	<b>-</b>	<b>-</b>
<b>Net (decrease) in in Cash and Cash Equivalents (A+B+C)</b>	<b>5.15</b>	<b>0.34</b>
<b>Cash and Cash Equivalents at the beginning of the year</b>	<b>0.12</b>	<b>0.40</b>
<b>Cash and Cash Equivalents at the end of the year (Refer Note 7)</b>	<b>5.27</b>	<b>0.74</b>

**Notes:**

- i. Statement of Cash Flows has been prepared under the indirect method as set out in Ind AS 7 "Statement of Cash Flows" specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014.
- ii. Figures in bracket indicate Cash Outflow.
- iii. The above statement of cashflow should be read in conjunction with the accompanying notes - This is the statement of cash flow referred to in our report of even date

For SHYAM C. AGRAWAL & CO.  
Chartered Accountants  
Firm Registration No. 110243W

proprietor  
Membership No.:  
Date: 14.11.2022  
Place: Mumbai



FOR PACHELI INDUSTRIAL FINANCE LIMITED



PANKAJ DHOOT  
(DIRECTOR)  
DIN:00790383