

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

Date: 08/11/2023

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on 08th November, 2023 under regulation 30 read with regulation 33(3)(c) of SEBI (Listing Obligations and Disclosure requirements) regulations, 2015

Ref: 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 Wednesday the 08th day of November, 2023 from 5.00 p.m. to 07: 15 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 30.09.2023 (Attached)
2. Limited Review Report for the quarter and half year ended 30.09.2023 (Attached)

This is for the information and records of the Exchange.

Thanking you.

Yours Faithfully,
For **Dhanalaxmi Roto Spinners Limited**

Pooja Gadhia

Pooja Gadhia
Compliance officer
(M.No. A61818)





G.D. UPADHYAY & CO.

CHARTERED ACCOUNTANTS

15-1-53, IInd Floor, (Upstairs Andhra Bank)

Opp. Goshamahal High School,

Siddiamber Bazar, Hyderabad - 12.

☎ : (040) 24743082, 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, 2023 ("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, 2023 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.

Place: Thimmapur

Date: 08/112023

UDIN: 2322079186VBVG6889

For G.D. Upadhyay & Co.,
Chartered Accountants



(Inderjeet Upadhyay)

(Partner)

M. No.: 220791

UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2023 (Amount in Rs.lakhs)

Particulars	As at 30.09.2023(Unaudited)	As at 31.03.2023 (Audited)
ASSETS		
Non-current assets		
Property, Plant and Equipment	439.02	479.46
Capital work-in-progress		
Intangible assets	0.27	0.27
Financial Assets		
Investments	232.90	76.64
Loans	-	0.04
Other financial assets	-	4.03
Deferred tax assets (net)		
Other non-current assets		
Income tax assets (net)		
Total Non - Current Assets	672.19	560.45
Current assets		
Inventories	288.46	6.64
Financial Assets		0.00
Investments	-	179.70
Trade receivables	2105.74	3249.47
Cash and cash equivalents	304.87	286.98
Loans	70.49	33.65
Other financial assets	2925.94	1528.72
Other current assets	357.70	193.97
Total Current Assets	6053.20	5479.12
Total Assets	6725.38	6039.57
EQUITY AND LIABILITIES		
Equity		
Equity share capital	390.03	390.03
Other equity	3831.21	3246.70
Total equity	4221.24	3636.728
LIABILITIES		
Non-current liabilities		
Financial Liabilities		
Borrowings	33.59	22.46
Other financial liabilities	0.00	
Provisions	0.00	
Deferred tax liabilities (net)	31.25	31.25
Other Long Term Liabilities		
Total Non - Current Liabilities	64.84	53.71
Current liabilities		
Financial Liabilities		
Borrowings	60.97	187.32
Trade payables	1913.15	1840.38
Other financial liabilities	0.00	0.00
Other current liabilities	242.28	255.22
Provisions	0.00	0.00
Income tax liabilities (net)	222.91	66.20
Total Current Liabilities	2439.31	2349.13
Total Equity and Liabilities	6725.38	6039.57

0.00

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For DHANALAXMI ROTO SPINNERS LTD.

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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

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER, 2023

(AMOUNT RS. IN LAKHS)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		3 Months Ended 30.09.2023	Preceeding 3 Months Ended 30.06.2023	Corresponding 3 Months Ended in the Previous Year 30.09.2022	Year to Date ending 30.09.2023	Year to Date ending 30.09.2022	Previous year ended 31/03/2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from operations:						
I.	Revenue from Operations	4014.10	5079.08	5686.11	9093.18	10115.37	20116.71
II.	Other Income	213.64	88.36	116.28	302.00	252.77	617.47
III.	Total Revenue (I + II)	4227.74	5167.44	5802.39	9395.18	10368.14	20734.18
IV.	Expenses :						
	Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00	0.00
	Purchases of stock-in-trade	3498.32	5014.38	5495.64	8512.7	9544.59	18804.83
	Changes in inventories of Finished Goods, Work-in-progress and stock-in-trade	177.93	-459.75	-46.36	-281.82	-68.60	38.21
	Employee benefits expense	60.13	56.48	56.39	116.61	112.29	226.43
	Finance costs	17.76	24.34	16.66	42.10	32.36	77.59
	Depreciation and amortisation expense	8.35	7.15	7.49	15.50	14.01	27.76
	Other expenses	138.13	173.47	198.00	311.60	435.53	621.46
	Total Expenses	3900.62	4816.07	5727.82	8716.69	10070.18	19796.28
V.	Profit before exceptional and extraordinary items and tax (III-IV)	327.12	351.37	74.57	678.49	297.96	937.90
VI.	Exceptional Items	127.73	0.00	0.00	127.73	0.00	1.71
VII.	Profit before extraordinary items and tax (V- VI)	454.85	351.37	74.57	806.22	297.96	936.19
VIII.	Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
IX.	Profit before Tax (VII-VIII) from continuing operations	454.85	351.37	74.57	806.22	297.96	936.19
X.	Tax Expense						
1)	Current Tax	120.65	101.06	21.93	221.71	88.95	269.27
2)	Deffered Tax	0.00	0.00	0.00	0.00	0.00	1.57
	Total Tax Expenses	120.65	101.06	21.93	221.71	88.95	270.84
XI.	Profit (Loss) for the period from continuing operations (IX-X)	334.20	250.31	52.64	584.51	209.01	665.35
XII.	Profit/(loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIII.	Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIV.	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	0.00	0.00	0.00	0.00	0.00	0.00



XV.	Profit (Loss) for the period (XI + XIV)	334.20	250.31	52.64	584.51	209.01	665.35
XVI.	Earnings per equity share:						
1)	Basic	8.57	6.42	1.35	14.99	5.36	17.06
2)	Diluted	8.57	6.42	1.35	14.99	5.36	17.06
	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 08/11/2023
2	The audited Financial Results for the Quarter/Half Year ended 30/09/2023 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
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 : 08-11-2023



For DHANALAXMI ROTO SPINNERS LTD.

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DIRECTOR

UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2023		(Amount in Rs. Lakhs)
Particulars	Half Year Ended 30th September, 2023	Half Year Ended 30th September, 2022
A. Cash Flow from Operating Activities		
Profit/(loss) before tax	806.22	297.96
Adjusted for :		
Depreciation and amortisation expense	15.50	14.01
Dividend & Interest income Classified as Investing Cash Flows	(80.00)	-48.53
Finance cost	42.10	32.36
(Profit)/Loss on Investments and Transaction of Shares, Securities and Commodities	-	-16.67
(Profit)/loss on sale of property, plant and equipment (net)	(127.73)	
Balances Written Off	-	
Prior Period Item		
Operating profit/(loss) before working capital changes	656.09	279.13
Adjusted for :		
(Increase)/Decrease in trade receivables	1,143.73	-253.80
(Increase)/Decrease in inventories	(281.82)	-68.60
(Increase)/Decrease in other assets	(163.73)	-255.80
Increase/(Decrease) in trade payables	72.77	1,390.70
Increase/(Decrease) in other liabilities	(12.94)	125.63
Increase/(Decrease) in other Non Current liabilities		
(Increase)/Decrease in other Financial Assets	(1,397.22)	
Cash generated from operations	16.87	1,217.26
Net Income taxes (paid) / refunds	(148.19)	-112.43
Net cash from operating activities	-131.32	1,104.83
B. Cash Flow from Investing Activities		
Purchase of Property, Plant & Equipment	(4.36)	-16.82
Proceeds from Sale of Property, Plant & Equipment	156.02	
Movement in Loans & Advances	(32.77)	231.51
Movement in Non-Current Investments	23.45	-22.04
(Profit)/Loss on Investments and Transaction of Shares		
Dividend & Interest income Classified as Investing Cash Flows	80.00	48.53
Balances written off		
Net cash used in investing activities	222.34	241.18
C. Cash Flow from Financing Activities		
Proceeds from long-term/Short term borrowings	-	27.09
Repayment of long-term/Short term borrowings	(115.23)	
Interest and finance charges paid	42.10	-32.36
Net cash used in financing activities	-73.13	-5.27
Net (decrease) / increase in cash and cash equivalents	17.89	1,340.74
Cash and cash equivalents as at the beginning of the year	286.98	1,396.93
Cash and cash equivalents as at the end of the year	304.87	2,737.67
Bank Overdrafts	-	0.00
Balances as per Statement of Cash Flows	304.87	2,737.67
Cash and Cash equivalents Closing balance	304.87	2,737.67

304.87

(0.00)



For DHANALAXMI ROTO SPINNERS LTD.

DIRECTOR

		Quarter Ended From 01-07-2023 to 30-09-2023	Half year ended From 01-04-2023 to 30- 09-2023
Debt Equity Ratio	Total Liabilities/Total Share holders Equity	0.58	0.58
Debt Service Coverage Ratio	Net Operating Income /Total Debt Service	18.82	13.88
Interest Service Coverage Ratio	EBIT/Interest Expenses	26.61	20.15



For DHANALAXMI ROTO SPINNERS LTD.

RCC →

DIRECTOR