

| <b>General information about company</b>   |                                   |
|--|-----------------------------------|
| Scrip code   | 521216                            |
| NSE Symbol   | NA                                |
| MSEI Symbol  | NA                                |
| ISIN*  | INE220C01012                      |
| Name of company  | DHANALAXMI ROTO SPINNERS LIMITED  |
| Type of company  |                                   |
| Class of security  | Equity                            |
| Date of start of financial year  | 01-04-2022                        |
| Date of end of financial year  | 31-03-2023                        |
| Date of board meeting when results were approved   | 30-05-2023                        |
| Date on which prior intimation of the meeting for considering financial results was informed to the exchange | 23-05-2023                        |
| Description of presentation currency   | INR                               |
| Level of rounding used in financial results  | Lakhs                             |
| Reporting Quarter  | Yearly                            |
| Nature of report standalone or consolidated  | Standalone                        |
| Whether results are audited or unaudited   | Audited                           |
| Segment Reporting  | Single segment                    |
| Description of single segment  | Trading of Wood Pulp, Paper etc   |
| Start date and time of board meeting   | 30-05-2023 17:00                  |
| End date and time of board meeting   | 30-05-2023 19:00                  |
| Whether cash flow statement is applicable on company   | Yes                               |
| Type of cash flow statement  | Cash Flow Indirect                |
| Declaration of unmodified opinion or statement on impact of audit qualification                              | Declaration of unmodified opinion |

| <b>Financial Results – Ind-AS</b> |   |  |   |
|-----------------------------------|---|--|---|
| <b>Particulars</b>                |   | <b>3 months/ 6 months ended<br/>(dd-mm-yyyy)</b> | <b>Year to date figures for current period<br/>ended (dd-mm-yyyy)</b> |
| A                                 | Date of start of reporting period   | 01-01-2023                                       | 01-04-2022  |
| B                                 | Date of end of reporting period   | 31-03-2023                                       | 31-03-2023  |
| C                                 | Whether results are audited or unaudited  | Audited  | Audited   |
| D                                 | Nature of report standalone or consolidated   | Standalone                                       | Standalone  |
| <b>Part I</b>                     | <b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b> |  |   |
| <b>1</b>                          | <b>Income</b>   |  |   |
|                                   | Revenue from operations   | 4991.82  | 20116.706   |
|                                   | Other income  | 213.424  | 617.474   |
|                                   | <b>Total income</b>   | <b>5205.244</b>                                  | <b>20734.18</b>   |
| <b>2</b>                          | <b>Expenses</b>   |  |   |
| (a)                               | Cost of materials consumed  | 0  | 0   |
| (b)                               | Purchases of stock-in-trade   | 4605.445   | 18804.835   |
| (c)                               | Changes in inventories of finished goods, work-in-progress and stock-in-trade   | 25.227   | 38.207  |
| (d)                               | Employee benefit expense  | 56.802   | 226.432   |
| (e)                               | Finance costs   | 27.934   | 77.594  |
| (f)                               | Depreciation, depletion and amortisation expense  | 5.94   | 27.76   |
| <b>(f)</b>                        | <b>Other Expenses</b>   |  |   |
| 1                                 | Other expenses  | 56.74  | 621.46  |
| 10                                |   |  |   |
|                                   | <b>Total other expenses</b>   | <b>56.74</b>                                     | <b>621.46</b>   |
|                                   | <b>Total expenses</b>   | <b>4778.088</b>                                  | <b>19796.288</b>  |

| <b>Financial Results – Ind-AS</b> |   |  |   |
|-----------------------------------|---|--|---|
| <b>Particulars</b>                |   | <b>3 months/ 6 months ended<br/>(dd-mm-yyyy)</b> | <b>Year to date figures for current<br/>period ended (dd-mm-yyyy)</b> |
| A                                 | Date of start of reporting period   | 01-01-2023                                       | 01-04-2022  |
| B                                 | Date of end of reporting period   | 31-03-2023                                       | 31-03-2023  |
| C                                 | Whether results are audited or unaudited  | Audited  | Audited   |
| D                                 | Nature of report standalone or consolidated   | Standalone                                       | Standalone  |
| <b>Part I</b>                     | <b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b> |  |   |
| <b>3</b>                          | <b>Total profit before exceptional items and tax</b>  | 427.156  | 937.892   |
| 4                                 | Exceptional items   | -1.71  | -1.71   |
| <b>5</b>                          | <b>Total profit before tax</b>  | 425.446  | 936.182   |
| <b>7</b>                          | <b>Tax expense</b>  |  |   |
| 8                                 | Current tax   | 116.04   | 269.27  |
| 9                                 | Deferred tax  | 1.57   | 1.571   |
| <b>10</b>                         | <b>Total tax expenses</b>   | 117.61   | 270.841   |
| 11                                | Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement  | 0  | 0   |
| <b>14</b>                         | <b>Net Profit Loss for the period from continuing operations</b>  | 307.836  | 665.341   |
| 15                                | Profit (loss) from discontinued operations before tax   | 0  | 0   |
| 16                                | Tax expense of discontinued operations  | 0  | 0   |
| <b>17</b>                         | <b>Net profit (loss) from discontinued operation after tax</b>  | 0  | 0   |
| 19                                | Share of profit (loss) of associates and joint ventures accounted for using equity method   | 0  | 0   |
| <b>21</b>                         | <b>Total profit (loss) for period</b>   | 307.836  | 665.341   |
| 22                                | Other comprehensive income net of taxes   | 0  | 0   |

| <b>Financial Results – Ind-AS</b> |   |  |   |
|-----------------------------------|---|--|---|
| <b>Particulars</b>                |   | <b>3 months/ 6 months ended<br/>(dd-mm-yyyy)</b> | <b>Year to date figures for current period<br/>ended (dd-mm-yyyy)</b> |
| A                                 | Date of start of reporting period   | 01-01-2023                                       | 01-04-2022  |
| B                                 | Date of end of reporting period   | 31-03-2023                                       | 31-03-2023  |
| C                                 | Whether results are audited or unaudited  | Audited  | Audited   |
| D                                 | Nature of report standalone or consolidated   | Standalone                                       | Standalone  |
| <b>Part I</b>                     | <b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b> |  |   |
| <b>23</b>                         | <b>Total Comprehensive Income for the period</b>  | 307.836  | 665.341   |
| <b>24</b>                         | <b>Total profit or loss, attributable to</b>  |  |   |
|                                   | Profit or loss, attributable to owners of parent  |  |   |
|                                   | Total profit or loss, attributable to non-controlling interests   |  |   |
| <b>25</b>                         | <b>Total Comprehensive income for the period attributable to</b>  |  |   |
|                                   | Comprehensive income for the period attributable to owners of parent  | 0  | 0   |
|                                   | Total comprehensive income for the period attributable to owners of parent non-controlling interests  | 0  | 0   |
| <b>26</b>                         | <b>Details of equity share capital</b>  |  |   |
|                                   | Paid-up equity share capital  | 390.03   | 390.03  |
|                                   | Face value of equity share capital  | 10   | 10  |
| <b>27</b>                         | <b>Details of debt securities</b>   |  |   |
| 28                                | Reserves excluding revaluation reserve  |  | 0   |
| <b>29</b>                         | <b>Earnings per share</b>   |  |   |
| <b>i</b>                          | <b>Earnings per equity share for continuing operations</b>  |  |   |
|                                   | Basic earnings (loss) per share from continuing operations  | 7.89   | 17.06   |
|                                   | Diluted earnings (loss) per share from continuing operations  | 7.89   | 17.06   |
| <b>ii</b>                         | <b>Earnings per equity share for discontinued operations</b>  |  |   |
|                                   | Basic earnings (loss) per share from discontinued operations  | 0  | 0   |
|                                   | Diluted earnings (loss) per share from discontinued operations  | 0  | 0   |
| <b>ii</b>                         | <b>Earnings per equity share</b>  |  |   |
|                                   | <b>Basic earnings (loss) per share from continuing and discontinued operations</b>  | 7.89   | 17.06   |
|                                   | <b>Diluted earnings (loss) per share from continuing and discontinued operations</b>  | 7.89   | 17.06   |
| 30                                | Debt equity ratio   | 0.6  | 0.6   |
| 31                                | Debt service coverage ratio   | 15.17  | 12.05   |
| 32                                | Interest service coverage ratio   | 16.23  | 13.07   |
| <b>33</b>                         | <b>Disclosure of notes on financial results</b>   |  |   |

| <b>Statement of Asset and Liabilities</b>         |                                 |
|---|---------------------------------|
| Particulars                                       | Current year ended (dd-mm-yyyy) |
| Date of start of reporting period                 | 01-04-2022                      |
| Date of end of reporting period                   | 31-03-2023                      |
| Whether results are audited or unaudited          | Audited                         |
| Nature of report standalone or consolidated       | Standalone                      |
| <b>Assets</b>                                     |                                 |
| <b>1 Non-current assets</b>                       |                                 |
| Property, plant and equipment                     | 479.464                         |
| Capital work-in-progress                          |                                 |
| Investment property                               | 76.643                          |
| Goodwill  | 0                               |
| Other intangible assets                           | 0.272                           |
| 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                           | 0                               |
| Trade receivables, non-current                    |                                 |
| Loans, non-current                                | 0.04                            |
| Other non-current financial assets                | 4.029                           |
| <b>Total non-current financial assets</b>         | <b>4.069</b>                    |
| Deferred tax assets (net)                         |                                 |
| Other non-current assets                          |                                 |
| <b>Total non-current assets</b>                   | <b>560.448</b>                  |
| <b>2 Current assets</b>                           |                                 |
| Inventories                                       | 6.642                           |
| <b>Current financial asset</b>                    |                                 |
| Current investments                               | 179.7                           |
| Trade receivables, current                        | 3249.466                        |
| Cash and cash equivalents                         | 286.975                         |
| Bank balance other than cash and cash equivalents | 0                               |
| Loans, current                                    | 33.649                          |
| Other current financial assets                    | 1528.718                        |
| <b>Total current financial assets</b>             | <b>5278.508</b>                 |
| Current tax assets (net)                          |                                 |
| Other current assets                              | 193.97                          |
| <b>Total current assets</b>                       | <b>5479.12</b>                  |

| <b>Statement of Asset and Liabilities</b>   |                                 |
|---|---------------------------------|
| Particulars   | Current year ended (dd-mm-yyyy) |
| Date of start of reporting period   | 01-04-2022                      |
| Date of end of reporting period   | 31-03-2023                      |
| Whether results are audited or unaudited  | Audited                         |
| Nature of report standalone or consolidated   | Standalone                      |
| 3 Non-current assets classified as held for sale  |                                 |
| 4 Regulatory deferral account debit balances and related deferred tax Assets                |                                 |
| <b>Total assets</b>   | <b>6039.568</b>                 |
| <b>Equity and liabilities</b>   |                                 |
| <b>Equity</b>   |                                 |
| <b>Equity attributable to owners of parent</b>  |                                 |
| Equity share capital  | 390.03                          |
| Other equity  | 3246.698                        |
| <b>Total equity attributable to owners of parent</b>  | <b>3636.728</b>                 |
| Non controlling interest  |                                 |
| <b>Total equity</b>   | <b>3636.728</b>                 |
| <b>Liabilities</b>  |                                 |
| <b>Non-current liabilities</b>  |                                 |
| <b>Non-current financial liabilities</b>  |                                 |
| Borrowings, non-current   | 22.461                          |
| Trade payables, non-current   |                                 |
| Other non-current financial liabilities   |                                 |
| <b>Total non-current financial liabilities</b>  | <b>22.461</b>                   |
| Provisions, non-current   | 0                               |
| Deferred tax liabilities (net)  | 31.251                          |
| Deferred government grants, Non-current   |                                 |
| Other non-current liabilities   |                                 |
| <b>Total non-current liabilities</b>  | <b>53.712</b>                   |
| <b>Current liabilities</b>  |                                 |
| <b>Current financial liabilities</b>  |                                 |
| Borrowings, current   | 187.318                         |
| Trade payables, current   | 1840.382                        |
| Other current financial liabilities   |                                 |
| <b>Total current financial liabilities</b>  | <b>2027.7</b>                   |
| Other current liabilities   | 255.224                         |
| Provisions, current   | 0                               |
| Current tax liabilities (Net)   | 66.204                          |
| Deferred government grants, Current   |                                 |
| <b>Total current liabilities</b>  | <b>2349.128</b>                 |
| 3 Liabilities directly associated with assets in disposal group classified as held for sale |                                 |
| 4 Regulatory deferral account credit balances and related deferred tax liability            |                                 |
| <b>Total liabilities</b>  | <b>2402.84</b>                  |
| <b>Total equity and liabilities</b>   | <b>6039.568</b>                 |
| <b>Disclosure of notes on assets and liabilities</b>  |                                 |

| <b>Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results</b> |  |   |
|--|--|---|
| <b>Particulars</b>   | <b>3 months/ 6 month ended (dd-mm-yyyy)</b>                            | <b>Year to date figures for current period ended (dd-mm-yyyy)</b> |
| Date of start of reporting period  | 01-01-2023   | 01-04-2022  |
| Date of end of reporting period  | 31-03-2023   | 31-03-2023  |
| Whether accounts are audited or unaudited  | Audited  | Audited   |
| Nature of report standalone or consolidated  | Standalone   | Standalone  |
| <b>1</b>   | <b>Segment Revenue (Income)</b>  |   |
|  | <b>(net sale/income from each segment should be disclosed)</b>         |   |
|  | <b>Total Segment Revenue</b>   |   |
|  | <b>Less: Inter segment revenue</b>                                     |   |
|  | <b>Revenue from operations</b>   |   |
| <b>2</b>   | <b>Segment Result</b>  |   |
|  | <b>Profit (+) / Loss (-) before tax and interest from each segment</b> |   |
|  | <b>Total Profit before tax</b>   |   |
|  | <b>i. Finance cost</b>   |   |
|  | <b>ii. Other Unallocable Expenditure net off Unallocable income</b>    |   |
|  | <b>Profit before tax</b>   |   |
| <b>3</b>   | <b>(Segment Asset - Segment Liabilities)</b>                           |   |
|  | <b>Segment Asset</b>   |   |
|  | <b>Total Segment Asset</b>   |   |
|  | <b>Un-allocable Assets</b>   |   |
|  | <b>Net Segment Asset</b>   |   |
| <b>4</b>   | <b>Segment Liabilities</b>   |   |
|  | <b>Segment Liabilities</b>   |   |
|  | <b>Total Segment Liabilities</b>                                       |   |
|  | <b>Un-allocable Liabilities</b>  |   |
|  | <b>Net Segment Liabilities</b>   |   |
|  | <b>Disclosure of notes on segments</b>                                 |   |

| Cash flow statement, indirect |  |                         |
|-------------------------------|--|-------------------------|
| Particulars                   |  | Year ended (dd-mm-yyyy) |
| <b>A</b>                      | Date of start of reporting period  | 01-04-2022              |
| <b>B</b>                      | Date of end of reporting period  | 31-03-2023              |
| <b>C</b>                      | Whether results are audited or unaudited   | Audited                 |
| <b>D</b>                      | Nature of report standalone or consolidated  | Standalone              |
| Part I                        | Blue color marked fields are non-mandatory.  |                         |
|                               | <b>Statement of cash flows</b>   |                         |
|                               | <b>Cash flows from used in operating activities</b>  |                         |
|                               | Profit before tax  | 936.182                 |
|                               | <b>Adjustments for reconcile profit (loss)</b>   |                         |
|                               | Adjustments for finance costs  | 77.59                   |
|                               | Adjustments for decrease (increase) in inventories   | 38.21                   |
|                               | Adjustments for decrease (increase) in trade receivables, current  | -1040.56                |
|                               | Adjustments for decrease (increase) in trade receivables, non-current                                      | 0                       |
|                               | Adjustments for decrease (increase) in other current assets  | 43.6                    |
|                               | Adjustments for decrease (increase) in other non-current assets  | 0                       |
|                               | Adjustments for other financial assets, non-current  | 0                       |
|                               | Adjustments for other financial assets, current  | 323.15                  |
|                               | Adjustments for other bank balances  | 0                       |
|                               | Adjustments for increase (decrease) in trade payables, current   | 552.69                  |
|                               | Adjustments for increase (decrease) in trade payables, non-current   | 0                       |
|                               | Adjustments for increase (decrease) in other current liabilities   | 0.26                    |
|                               | Adjustments for increase (decrease) in other non-current liabilities                                       | 0                       |
|                               | Adjustments for depreciation and amortisation expense  | 27.76                   |
|                               | Adjustments for impairment loss reversal of impairment loss recognised in profit or loss                   | 0                       |
|                               | Adjustments for provisions, current  | 0                       |
|                               | Adjustments for provisions, non-current  | 0                       |
|                               | Adjustments for other financial liabilities, current   | 0                       |
|                               | Adjustments for other financial liabilities, non-current   | 0                       |
|                               | Adjustments for unrealised foreign exchange losses gains   | 0                       |
|                               | Adjustments for dividend income  | 2.28                    |
|                               | Adjustments for interest income  | 108.94                  |
|                               | Adjustments for share-based payments   | 0                       |
|                               | Adjustments for fair value losses (gains)  | 0                       |
|                               | Adjustments for undistributed profits of associates  | 0                       |
|                               | Other adjustments for which cash effects are investing or financing cash flow                              | 0                       |
|                               | Other adjustments to reconcile profit (loss)   | 23.172                  |
|                               | Other adjustments for non-cash items   | 0                       |
|                               | Share of profit and loss from partnership firm or association of persons or limited liability partnerships | 0                       |
|                               | <b>Total adjustments for reconcile profit (loss)</b>   | -65.348                 |
|                               | <b>Net cash flows from (used in) operations</b>  | 870.834                 |
|                               | Dividends received   | 0                       |
|                               | Interest paid  | 0                       |
|                               | Interest received  | 0                       |
|                               | Income taxes paid (refund)   | 315.49                  |
|                               | Other inflows (outflows) of cash   | 0                       |
|                               | <b>Net cash flows from (used in) operating activities</b>  | 555.344                 |
|                               | <b>Cash flows from used in investing activities</b>  |                         |



|   |               |
|---|---------------|
| Cash flows from losing control of subsidiaries or other businesses  | 0             |
| Cash flows used in obtaining control of subsidiaries or other businesses  | 0             |
| Other cash receipts from sales of equity or debt instruments of other entities                                      | 0             |
| Other cash payments to acquire equity or debt instruments of other entities   | 0             |
| Other cash receipts from sales of interests in joint ventures   | 0             |
| Other cash payments to acquire interests in joint ventures  | 0             |
| Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships | 0             |
| Cash payment for investment in partnership firm or association of persons or limited liability partnerships         | 0             |
| Proceeds from sales of property, plant and equipment  | 2.07          |
| Purchase of property, plant and equipment   | 55.37         |
| Proceeds from sales of investment property  | 0             |
| Purchase of investment property   | 80.28         |
| Proceeds from sales of intangible assets  | 0             |
| Purchase of intangible assets   | 0             |
| Proceeds from sales of intangible assets under development  | 0             |
| Purchase of intangible assets under development   | 0             |
| Proceeds from sales of goodwill   | 0             |
| Purchase of goodwill  | 0             |
| Proceeds from biological assets other than bearer plants  | 0             |
| Purchase of biological assets other than bearer plants  | 0             |
| Proceeds from government grants   | 0             |
| Proceeds from sales of other long-term assets   | 0             |
| Purchase of other long-term assets  | 0             |
| Cash advances and loans made to other parties   | 0             |
| Cash receipts from repayment of advances and loans made to other parties  | 0             |
| Cash payments for future contracts, forward contracts, option contracts and swap contracts                          | 0             |
| Cash receipts from future contracts, forward contracts, option contracts and swap contracts                         | 0             |
| Dividends received  | 2.28          |
| Interest received   | 108.94        |
| Income taxes paid (refund)  | 0             |
| Other inflows (outflows) of cash  | -23.38        |
| <b>Net cash flows from (used in) investing activities</b>   | <b>-45.74</b> |
| <b>Cash flows from used in financing activities</b>   |               |
| Proceeds from changes in ownership interests in subsidiaries  | 0             |
| Payments from changes in ownership interests in subsidiaries  | 0             |
| Proceeds from issuing shares  | 0             |
| Proceeds from issuing other equity instruments  | 0             |
| Payments to acquire or redeem entity's shares   | 0             |
| Payments of other equity instruments  | 0             |
| Proceeds from exercise of stock options   | 0             |
| Proceeds from issuing debentures notes bonds etc  | 0             |
| Proceeds from borrowings  | 25.74         |
| Repayments of borrowings  | 0             |
| Payments of finance lease liabilities   | 0             |
| Payments of lease liabilities   | 0             |
| Dividends paid  | 39            |
| Interest paid   | 77.59         |
| Income taxes paid (refund)  | 0             |
| Other inflows (outflows) of cash  | 0             |
| <b>Net cash flows from (used in) financing activities</b>   | <b>-90.85</b> |

|  |  |          |
|--|--|----------|
|  | <b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b> | 418.754  |
|  | <b>Effect of exchange rate changes on cash and cash equivalents</b>                                |          |
|  | Effect of exchange rate changes on cash and cash equivalents                                       | 0        |
|  | <b>Net increase (decrease) in cash and cash equivalents</b>  | 418.754  |
|  | Cash and cash equivalents cash flow statement at beginning of period                               | 1396.932 |
|  | <b>Cash and cash equivalents cash flow statement at end of period</b>                              | 1815.686 |

