

General information about company	
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	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	07-11-2024
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	30-10-2024
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Half yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Unaudited
Segment Reporting	Single segment
Description of single segment	Trading of Wood Pulp, Paper etc
Start date and time of board meeting	07-11-2024 17:00
End date and time of board meeting	07-11-2024 19:30
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	Not applicable

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2024	01-04-2024
B	Date of end of reporting period	30-09-2024	30-09-2024
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	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.		
1	Income		
	Revenue from operations	4533.1	7500.73
	Other income	188.77	331.97
	Total income	4721.87	7832.7
2	Expenses		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	4451.46	7183.19
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-124.63	-111.17
(d)	Employee benefit expense	70.26	139.51
(e)	Finance costs	24.03	41.09
(f)	Depreciation, depletion and amortisation expense	7.91	15.71
(f)	Other Expenses		
1	Other Expenses	124.71	263.82
10			
	Total other expenses	124.71	263.82
	Total expenses	4553.74	7532.15

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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C	Whether results are audited or unaudited	Unaudited	Unaudited
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Part I	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.		
3	Total profit before exceptional items and tax	168.13	300.55
4	Exceptional items	0	0
5	Total profit before tax	168.13	300.55
7	Tax expense		
8	Current tax	36.07	64.48
9	Deferred tax	0	0
10	Total tax expenses	36.07	64.48
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
14	Net Profit Loss for the period from continuing operations	132.06	236.07
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	132.06	236.07
22	Other comprehensive income net of taxes	0	0

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	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.		
23	Total Comprehensive Income for the period	132.06	236.07
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	Total Comprehensive income for the period attributable to		
	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
26	Details of equity share capital		
	Paid-up equity share capital	0	0
	Face value of equity share capital	0	0
27	Details of debt securities		
28	Reserves excluding revaluation reserve		
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	3.39	6.05
	Diluted earnings (loss) per share from continuing operations	3.39	6.05
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	3.39	6.05
	Diluted earnings (loss) per share from continuing and discontinued operations	3.39	6.05
30	Debt equity ratio	0.4	0.56
31	Debt service coverage ratio	5.5	5.75
32	Interest service coverage ratio	8	8.31
33	Disclosure of notes on financial results		

Statement of Asset and Liabilities	
Particulars	Half year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2024
Date of end of reporting period	30-09-2024
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Standalone
Assets	
1	Non-current assets
Property, plant and equipment	408.91
Capital work-in-progress	0
Investment property	0
Goodwill	0
Other intangible assets	0.27
Intangible assets under development	0
Biological assets other than bearer plants	0
Investments accounted for using equity method	0
Non-current financial assets	
Non-current investments	76.64
Trade receivables, non-current	0
Loans, non-current	0
Other non-current financial assets	4.03
Total non-current financial assets	80.67
Deferred tax assets (net)	0
Other non-current assets	3.04
Total non-current assets	492.89
2	Current assets
Inventories	179.52
Current financial asset	
Current investments	1395.61
Trade receivables, current	2448.77
Cash and cash equivalents	3221.96
Bank balance other than cash and cash equivalents	0
Loans, current	58.4
Other current financial assets	0
Total current financial assets	7124.74
Current tax assets (net)	0
Other current assets	219.83
Total current assets	7524.09

Statement of Asset and Liabilities		
Particulars		Half year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		30-09-2024
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
Total assets		8016.98
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
Equity share capital		390.03
Other equity		4741.42
Total equity attributable to owners of parent		5131.45
Non controlling interest		
Total equity		5131.45
Liabilities		
Non-current liabilities		
Non-current financial liabilities		
Borrowings, non-current		60
Trade payables, non-current		0
Other non-current financial liabilities		0
Total non-current financial liabilities		60
Provisions, non-current		0
Deferred tax liabilities (net)		31.47
Deferred government grants, Non-current		0
Other non-current liabilities		0
Total non-current liabilities		91.47
Current liabilities		
Current financial liabilities		
Borrowings, current		490.8
Trade payables, current		1967.83
Other current financial liabilities		0
Total current financial liabilities		2458.63
Other current liabilities		318.65
Provisions, current		0
Current tax liabilities (Net)		16.78
Deferred government grants, Current		0
Total current liabilities		2794.06
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
Total liabilities		2885.53
Total equity and liabilities		8016.98
Disclosure of notes on assets and liabilities		

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results		
Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-07-2024	01-04-2024
Date of end of reporting period	30-09-2024	30-09-2024
Whether accounts are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
1 Segment Revenue (Income)		
(net sale/income from each segment should be disclosed)		
Total Segment Revenue		
Less: Inter segment revenue		
Revenue from operations		
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
Total Profit before tax		
i. Finance cost		
ii. Other Unallocable Expenditure net off Unallocable income		
Profit before tax		
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
Total Segment Asset		
Un-allocable Assets		
Net Segment Asset		
4 Segment Liabilities		
Segment Liabilities		
Total Segment Liabilities		
Un-allocable Liabilities		
Net Segment Liabilities		
Disclosure of notes on segments		

Cash flow statement, indirect		
Particulars		6 months ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2024
B	Date of end of reporting period	30-09-2024
C	Whether results are audited or unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
Statement of cash flows		
Cash flows from used in operating activities		
	Profit before tax	300.55
Adjustments for reconcile profit (loss)		
	Adjustments for finance costs	41.09
	Adjustments for decrease (increase) in inventories	-111.175
	Adjustments for decrease (increase) in trade receivables, current	321.97
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	39.05
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-817.64
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	129.173
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	15.71
	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	0
	Adjustments for interest income	131.28
	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)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-513.102
	Net cash flows from (used in) operations	-212.552
	Dividends received	0
	Interest paid	0

Interest received	0
Income taxes paid (refund)	95
Other inflows (outflows) of cash	0
Net cash flows from (used in) operating activities	-307.552
Cash flows from used in investing activities	
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	0
Purchase of property, plant and equipment	0.763
Proceeds from sales of investment property	0
Purchase of investment property	0
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	-28.168
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	0
Interest received	131.28
Income taxes paid (refund)	0
Other inflows (outflows) of cash	-830.17
Net cash flows from (used in) investing activities	-727.821
Cash flows from used in financing activities	
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	430.57
	Repayments of borrowings	0
	Payments of finance lease liabilities	0
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	41.09
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	389.48
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-645.893
	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	-645.893
	Cash and cash equivalents cash flow statement at beginning of period	3867.853
	Cash and cash equivalents cash flow statement at end of period	3221.96

