



DHANALAXMI ROTO SPINNERS LTD.

Corporate office:

The Laxmi, 8-2-686/B/6/D/K & 8-2-686/B/M/K, 4th- Floor, Road No.12,  
Banjara Hills, Near Indian Bank, Hyderabad, Telangana-500034

Tel: 040-42036297, +91 8374310011

CIN: L18100TG1987PLC007769 .GSTIN: 36AAACD8429P1Z4

E-Mail: info@dhanroto.com, accounts@dhanroto.com

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

Date: 27/05/2025

Dear Sir/Madam,

**Sub:** Outcome of Board Meeting held on 27<sup>th</sup> May, 2025 under regulation 30 read with 33(3)(c) of SEBI (Listing Obligations and Disclosure requirements) regulations, 2015

**Ref:** M/s 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 Tuesday the 27<sup>th</sup> May, 2024 from 5.00 p.m. to 7:45 p.m. at the registered office of the company the following were duly considered and approved by the Board of Directors:

1. Audited financial results for the quarter and year ended 31-03-2025 (Attached)
2. Auditors Report for the quarter and year ended 31-03-2025 (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)





**Independent Auditors' Report on the Quarterly and Year to Date Audited Financial Statements of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) 2015 as amended**

To  
The Board of Directors of  
**Dhanalaxmi Roto Spinners Limited**

**Report on the audit of Standalone Financial Results**

**Opinion**

We have audited the accompanying statement of quarterly and year to date Standalone financial results of **Dhanalaxmi Roto Spinners Limited** ("the Company"), which comprise the Balance Sheet as at 31st March, 2025, which includes joint operations for the quarter and year ended March 31, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

1. is presented in accordance with the requirements of the Listing Regulations in this regard; and
2. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles, generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2025.

**Basis for Opinion**

We conducted our audit of the Standalone Financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report.



We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the independence requirements that are relevant to our audit of the Standalone financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Standalone Financial statements.

### **Management's Responsibility for the Standalone Financial Statements**

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

### **Auditors' Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement whether due to fraud or error and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when



exists. Misstatements can arise from fraud or error and are considered material if individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain Professional skepticism throughout the audit. We also:

- a) Identify and assess the risks of material misstatement of the Statement whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls in place with reference to financial statements and the operating effectiveness of such controls.
- c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- d) Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- e) Evaluate the overall presentation, structure and content of the Statement, including the disclosures and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- f) Obtain sufficient appropriate audit evidence regarding the Financial results of the Company to express an opinion on the Financial Results.



Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors (i) in planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Statement

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

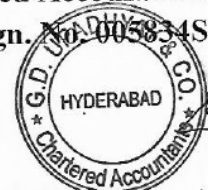
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

### Other Matter

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our opinion on the same is not modified in respect of above matter.

for G.D. Upadhyay & Co.,  
Chartered Accountants  
Firm Regn. No. 005834S



(G.D Upadhyay)

Partner

Membership No. 027187

UDIN: 25027187BMOWLE7162

Date : 27.05.2025

Place: Hyderabad

**DHANALAXMI ROTO SPINNERS LIMITED**

REGD.OFFICE SY.NO:114 &amp; 115 STATION ROAD

THIMMAPUR - 509 325, DISTRICT : RANGAREDDY , TELANGANA E.mail : info@dhanroto.com

/investor.relations@dhanroto.com

CIN: L18100TG1987PLC007769

**AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2025**

(Amount in Lakhs)

| Particulars                            | As at<br>31.03.2025<br>(Audited) | As at 31.03.2024<br>(Audited) |
|--|----------------------------------|-------------------------------|
| <b>ASSETS</b>                          |                                  |                               |
| <b>Non-current assets</b>              |                                  |                               |
| Property, Plant and Equipment          | 400.41                           | 423.85                        |
| Capital work-in-progress               |                                  |                               |
| Intangible assets                      | 0.26                             | 0.27                          |
| <b>Financial Assets</b>                |                                  |                               |
| Investments                            | 76.64                            | 76.64                         |
| Loans                                  | 5.00                             | -                             |
| Other financial assets                 | 281.68                           | 34.26                         |
| Deferred tax assets (net)              |                                  |                               |
| Other non-current assets               | 2.09                             | 3.04                          |
| Income tax assets (net)                | -                                | -                             |
| <b>Total Non - Current Assets</b>      | <b>766.08</b>                    | <b>538.06</b>                 |
| <b>Current assets</b>                  |                                  |                               |
| Inventories                            | 1,122.91                         | 68.35                         |
| <b>Financial Assets</b>                |                                  |                               |
| Investments                            | 2,461.23                         | 565.45                        |
| Trade receivables                      | 2,414.91                         | 2770.74                       |
| Cash and cash equivalents              | 988.93                           | 1232.26                       |
| Loans                                  | -                                | -                             |
| Other financial assets                 | 994.96                           | 2635.59                       |
| Other current assets                   | 345.01                           | 258.88                        |
| <b>Total Current Assets</b>            | <b>8,327.95</b>                  | <b>7,531.27</b>               |
| <b>Total Assets</b>                    | <b>9,094.03</b>                  | <b>8,069.33</b>               |
| <b>EQUITY AND LIABILITIES</b>          |                                  |                               |
| <b>Equity</b>                          |                                  |                               |
| Equity share capital                   | 780.06                           | 390.03                        |
| Other equity                           | 4,910.83                         | 4505.35                       |
| <b>Total equity</b>                    | <b>5,690.89</b>                  | <b>4,895.38</b>               |
| <b>LIABILITIES</b>                     |                                  |                               |
| <b>Non-current liabilities</b>         |                                  |                               |
| <b>Financial Liabilities</b>           |                                  |                               |
| Borrowings                             | 60.00                            | 60.00                         |
| Other financial liabilities            |                                  |                               |
| Provisions                             |                                  |                               |
| Deferred tax liabilities (net)         | 31.74                            | 31.47                         |
| Other Long Term Liabilities            |                                  |                               |
| <b>Total Non - Current Liabilities</b> | <b>91.74</b>                     | <b>91.47</b>                  |
| <b>Current liabilities</b>             |                                  |                               |
| <b>Financial Liabilities</b>           |                                  |                               |
| Borrowings                             | 599.97                           | 60.23                         |
| Trade payables                         | 2,317.75                         | 2785.48                       |
| Other financial liabilities            |                                  |                               |
| Other current liabilities              | 317.68                           | 189.48                        |
| Provisions                             |                                  |                               |
| Income tax liabilities (net)           | 76.00                            | 47.29                         |
| <b>Total Current Liabilities</b>       | <b>3,311.40</b>                  | <b>3,082.48</b>               |
| <b>Total Equity and Liabilities</b>    | <b>9,094.03</b>                  | <b>8,069.33</b>               |

For DHANALAXMI ROTO SPINNERS LTD.

*Narayan Inani*

NARAYAN INANI

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**DHANALAXMI ROTO SPINNERS LIMITED**

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Part 1

[ Amount in Lakhs ]

**STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2025**

| Sl. No. | Particulars  | 3 Months Ended 31.03.2025 | Preceeding 3 Months Ended 31.12.2024 | Corresponding 3 Months Ended in the Previous Year 31.03.2024 | Current Year ended (31.03.2025) | Previous year ended (31.03.2024) |
|---------|--|---------------------------|--------------------------------------|--|---------------------------------|----------------------------------|
|         |  | Audited                   | Unaudited                            | Audited  | Audited                         | Audited                          |
| 1       | <b>Income from operations:</b>   |                           |                                      |  |                                 |                                  |
| I.      | Revenue from Operations  | 4158.36                   | 6888.04                              | 5613.08  | 18547.13                        | 19660.38                         |
| II.     | Other Income   | 304.23                    | 57.75                                | 305.91   | 693.95                          | 936.51                           |
| III.    | <b>Total Revenue ( I +II )</b>   | <b>4462.59</b>            | <b>6945.79</b>                       | <b>5918.99</b>   | <b>19241.08</b>                 | <b>20596.89</b>                  |
| IV.     | <b>Expenses :</b>  |                           |                                      |  |                                 |                                  |
|         | Cost of Material Consumed  | 0.00                      | 0.00                                 | 0.00   | 0.00                            | 0.00                             |
|         | Purchases of stock-in-trade  | 4797.31                   | 6108.90                              | 4877.17  | 18089.40                        | 18074.25                         |
|         | Changes in inventories of Finished Goods, Work-in-progress and stock-in-trade  | -1108.73                  | 165.33                               | 378.52   | -1054.57                        | -61.70                           |
|         | Employee benefits expense  | 66.17                     | 72.81                                | 67.87  | 278.49                          | 257.45                           |
|         | Finance costs  | 31.44                     | 24.83                                | 25.26  | 97.36                           | 86.33                            |
|         | Depreciation and amortisation expense  | 2.53                      | 7.79                                 | 5.86   | 26.03                           | 30.01                            |
|         | Other expenses   | 165.01                    | 218.82                               | 126.04   | 647.65                          | 590.74                           |
|         | <b>Total Expenses</b>  | <b>3953.73</b>            | <b>6598.48</b>                       | <b>5480.72</b>   | <b>18084.36</b>                 | <b>18974.08</b>                  |
| V.      | <b>Profit before exceptional and extraordinary items and tax (III-IV)</b>  | <b>508.86</b>             | <b>347.31</b>                        | <b>438.27</b>  | <b>1156.71</b>                  | <b>1622.81</b>                   |
| VI.     | Exceptional Items  | -0.34                     | 0.00                                 | -0.60  | -0.34                           | 127.13                           |
| VII.    | <b>Profit before extraordinary items and tax (V- VI)</b>   | <b>508.52</b>             | <b>347.31</b>                        | <b>437.67</b>  | <b>1156.37</b>                  | <b>1749.94</b>                   |
| VIII.   | Extraordinary items  | 0.00                      | 0.00                                 | 0.00   | 0.00                            | 0.00                             |
| IX.     | <b>Profit before Tax (VII-VIII) from continuing operations</b>   | <b>508.52</b>             | <b>347.31</b>                        | <b>437.67</b>  | <b>1156.37</b>                  | <b>1749.94</b>                   |
| X.      | <b>Tax Expense</b>   |                           |                                      |  |                                 |                                  |
| 1)      | Current Tax  | 139.03                    | 98.57                                | 81.44  | 302.08                          | 442.32                           |
| 2)      | Deferred Tax   | 0.27                      | 0                                    | 0.22   | 0.27                            | 0.22                             |
|         | <b>Total Tax Expenses</b>  | <b>139.30</b>             | <b>98.57</b>                         | <b>81.66</b>   | <b>302.35</b>                   | <b>442.54</b>                    |
| XI.     | <b>Profit (Loss) for the period from continuing operations (IX-X)</b>  | <b>369.21</b>             | <b>248.74</b>                        | <b>356.01</b>  | <b>854.02</b>                   | <b>1307.40</b>                   |
| XII.    | Profit/(loss) from discontinuing operations  | 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                             |
| XIV.    | <b>Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)</b>  | <b>0.00</b>               | <b>0.00</b>                          | <b>0.00</b>  | <b>0.00</b>                     | <b>0.00</b>                      |
| XV.     | <b>Profit (Loss) for the period (XI + XIV)</b>   | <b>369.21</b>             | <b>248.74</b>                        | <b>356.01</b>  | <b>854.02</b>                   | <b>1307.40</b>                   |
| XVI.    | Equity Share Capital   |                           |                                      |  | 780.06 *                        | 390.03                           |
| XVII.   | <b>Earnings per equity share :</b>   |                           |                                      |  |                                 |                                  |
| 1)      | Basic  | 4.73                      | 6.38                                 | 9.13   | 10.95                           | 33.52                            |
| 2)      | Diluted  | 4.73                      | 6.38                                 | 9.13   | 10.95 *                         | 33.52                            |
|         | * (Increase in Share Capital after 1:1 Bonus Issue)  |                           |                                      |  |                                 |                                  |
|         | <b>Other Comprehensive Income</b>  |                           |                                      |  |                                 |                                  |
|         | (i) Items that will not be reclassified subsequently to profit or loss   |                           |                                      |  |                                 |                                  |
|         | (ii) 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   |                           |                                      |  |                                 |                                  |
|         | <b>Total comprehensive income for the period</b>   | <b>369.21</b>             | <b>248.74</b>                        | <b>356.01</b>  | <b>854.02</b>                   | <b>1307.41</b>                   |
|         | <b>Notes:</b>  |                           |                                      |  |                                 |                                  |
| 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 27.05.2025.   |                           |                                      |  |                                 |                                  |
| 2       | The Audited Financial Results for the Quarter and year ended 31/03/2025 have been reviewed by the Statutory Auditors in pursuance of 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 extent applicable.  |                           |                                      |  |                                 |                                  |
| 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.   |                           |                                      |  |                                 |                                  |
| 6       | Decrease in EPS is primarily due to the increase in Authorised Capital and subsequent issuance of Bonus Shares , which has led to a higher total number of shares, thereby diluting the EPS.   |                           |                                      |  |                                 |                                  |
| Place:  | Thimmapur  |                           |                                      |  |                                 |                                  |
| Date:   | 27.05.2025   |                           |                                      |  |                                 |                                  |

For **DHANALAXMI ROTO SPINNERS LTD.**

*Narayan Inani*

**NARAYAN INANI**  
Managing Director



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## CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025

| S.No | Particulars   | (Amount in Lakhs)                    |                                      |
|------|---|--------------------------------------|--------------------------------------|
|      |   | For the Year Ended<br>March 31, 2025 | For the Year Ended<br>March 31, 2024 |
| 1    | <b>Statement of Cash Flows</b>  |                                      |                                      |
|      | <b>Cash Flow from Operating Activities</b>  |                                      |                                      |
|      | Profit/(loss) before tax  | 1,157                                | 1,623                                |
| 2    | <b>Adjusted for :</b>   |                                      |                                      |
|      | Adjustments for finance costs   | 97.36                                | 86                                   |
|      | Adjustments for decrease (increase) in inventories  | (1,054.56)                           | (62)                                 |
|      | Adjustments for decrease (increase) in trade receivables, current   | 355.83                               | 479                                  |
|      | Adjustments for decrease (increase) in trade receivables, non-current   | -                                    |                                      |
|      | Adjustments for decrease (increase) in other current assets   | (86.13)                              | (68)                                 |
|      | Adjustments for decrease (increase) in other non-current assets   | 0.95                                 | -                                    |
|      | Adjustments for other financial assets, non-current   | (247.42)                             | -                                    |
|      | Adjustments for other financial assets, current   |                                      |                                      |
|      | Adjustments for other bank balances   |                                      |                                      |
|      | Adjustments for increase (decrease) in trade payables, current  | (467.73)                             | 945.09                               |
|      | Adjustments for increase (decrease) in trade payables, non-current  |                                      |                                      |
|      | Adjustments for increase (decrease) in other current liabilities  | 128.20                               | (66)                                 |
|      | Adjustments for increase (decrease) in other non-current liabilities  | -                                    |                                      |
|      | Adjustments for depreciation and amortisation expense   | 26                                   | 30                                   |
|      | Adjustments for impairment loss reversal of impairment loss recognised in profit or loss                            |                                      |                                      |
|      | Adjustments for provisions, current   | (0)                                  | 5.51                                 |
|      | Adjustments for provisions, non-current   | -                                    |                                      |
|      | Adjustments for other financial liabilities, current  | -                                    |                                      |
|      | Adjustments for other financial liabilities, non-current  | -                                    |                                      |
|      | Adjustments for unrealised foreign exchange losses gains  |                                      |                                      |
|      | Adjustments for dividend income   | -5.20                                | -4.85                                |
|      | Adjustments for interest income   | -249.34                              | -195.32                              |
|      | Adjustments for share-based payments  |                                      |                                      |
|      | Adjustments for fair value losses (gains)   | -37.15                               | -1.99                                |
|      | Adjustments for undistributed profits of associates   |                                      |                                      |
|      | Other adjustments for which cash effects are investing or financing cash flow                                       |                                      |                                      |
|      | Other adjustments to reconcile profit (loss)  |                                      |                                      |
|      | Other adjustments for non-cash items  |                                      |                                      |
|      | Share of profit and loss from partnership firm or association of persons or limited liability partnerships          |                                      |                                      |
|      | <b>Total adjustments for reconcile profit (loss)</b>  | (1,539.50)                           | 1,148                                |
|      | <b>Net cash flows from (used in) operations</b>   | <b>(382.79)</b>                      | <b>2771</b>                          |
|      | Dividends received  |                                      |                                      |
|      | Interest paid   |                                      |                                      |
|      | Interest received   |                                      |                                      |
|      | Income taxes paid (refund)  | (273)                                | (461)                                |
|      | Other inflows (outflows) of cash  |                                      |                                      |
|      | <b>Net cash flows from (used in) operating activities</b>   | <b>(656.18)</b>                      | <b>2,309.69</b>                      |
| 3    | <b>Cash flows from used in investing activities</b>   |                                      |                                      |
|      | Cash flows from losing control of subsidiaries or other businesses  |                                      |                                      |
|      | Cash flows used in obtaining control of subsidiaries or other businesses  |                                      |                                      |
|      | Other cash receipts from sales of equity or debt instruments of other entities                                      |                                      |                                      |
|      | Other cash payments to acquire equity or debt instruments of other entities   | -1895.78                             | -385.74                              |
|      | Other cash receipts from sales of interests in joint ventures   |                                      |                                      |
|      | Other cash payments to acquire interests in joint ventures  |                                      |                                      |
|      | Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships |                                      |                                      |



|   |                   |                 |
|---|-------------------|-----------------|
| Cash payment for investment in partnership firm or association of persons or limited liability partnerships |                   |                 |
| Proceeds from sales of property, plant and equipment  | 0                 | 156.03          |
| Purchase of property, plant and equipment   | -2.59             | -3.42           |
| Proceeds from sales of investment property  |                   |                 |
| Purchase of investment property   |                   |                 |
| Proceeds from sales of intangible assets  |                   |                 |
| Purchase of intangible assets   |                   |                 |
| Proceeds from sales of intangible assets under development  |                   |                 |
| Purchase of intangible assets under development   |                   |                 |
| Proceeds from sales of goodwill   |                   |                 |
| Purchase of goodwill  |                   |                 |
| Proceeds from biological assets other than bearer plants  |                   |                 |
| Purchase of biological assets other than bearer plants  |                   |                 |
| Proceeds from government grants   |                   |                 |
| Proceeds from sales of other long-term assets   |                   |                 |
| Purchase of other long-term assets  |                   |                 |
| Cash advances and loans made to other parties   | -5                | 3.46            |
| Cash receipts from repayment of advances and loans made to other parties                                    |                   |                 |
| Cash payments for future contracts, forward contracts, option contracts and swap contracts                  |                   |                 |
| Cash receipts from future contracts, forward contracts, option contracts and swap contracts                 |                   |                 |
| Dividends received  | 5.20              | 4.85            |
| Interest received   | 249.34            | 195.32          |
| Income taxes paid (refund)  |                   |                 |
| Other inflows (outflows) of cash  | 37.15             | -3.39           |
| <b>Net cash flows from (used in) investing activities</b>   | <b>-1,612</b>     | <b>-33</b>      |
| <b>4 Cash flows from used in financing activities</b>   |                   |                 |
| Proceeds from changes in ownership interests in subsidiaries  |                   |                 |
| Payments from changes in ownership interests in subsidiaries  |                   |                 |
| Proceeds from issuing shares  |                   |                 |
| Proceeds from issuing other equity instruments  |                   |                 |
| Payments to acquire or redeem entity's shares   |                   |                 |
| Payments of other equity instruments  |                   |                 |
| Proceeds from exercise of stock options   |                   |                 |
| Proceeds from issuing debentures notes bonds etc  |                   |                 |
| Proceeds from borrowings  | 539.75            | -               |
| Repayments of borrowings  | -                 | -90             |
| Payments of lease liabilities   |                   |                 |
| Dividends paid  | -58.50            | -48.75          |
| Interest paid   | (97.36)           | (86)            |
| Income taxes paid (refund)  |                   |                 |
| Other inflows (outflows) of cash  |                   |                 |
| <b>Net cash flows from (used in) financing activities</b>   | <b>383.88</b>     | <b>-225</b>     |
| <b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>          | <b>(1,883.97)</b> | <b>2,052.16</b> |
| <b>5 Effect of exchange rate changes on cash and cash equivalents</b>                                       |                   |                 |
| Effect of exchange rate changes on cash and cash equivalents  |                   |                 |
| <b>Net increase (decrease) in cash and cash equivalents</b>   | <b>(1,883.97)</b> | <b>2,052.16</b> |
| Cash and cash equivalents cash flow statement at beginning of period  | 3867.85           | 1815.69         |
| <b>Cash and cash equivalents cash flow statement at end of period</b>                                       | <b>1,983.88</b>   | <b>3,867.85</b> |



For DHANALAXMI ROTO SPINNERS LTD.

*Narayan Inani*

**NARAYAN INANI**  
Managing Director



|                                 |  | Quarter ended on<br>31/03/2025 i.e., from<br>01/01/2025 to<br>31/03/2025 | Year ended on<br>31/03/2025 |
|---------------------------------|--|--|-----------------------------|
| Debt Equity Ratio               | Total Liabilities/Total Share holders Equity | 0.60   | 0.65                        |
| Debt Service Coverage Ratio     | Net Operating Income /Total Debt Service     | 11.88  | 18.80                       |
| Interest Service Coverage Ratio | EBIT/Interest Expenses                       | 12.88  | 19.80                       |



For DHANALAXMI ROTO SPINNERS LTD.  
*Narayan Inani*  
 NARAYAN INANI  
 Managing Director

To  
The Deputy Manager,  
Corporate Relations Department,  
BSE Limited,  
P.J. Towers, Dalal Street,  
Mumbai-400001

Date: 27-05-2025

Respected Sir,

**Sub:** Declaration Pursuant to Regulation 33(3)(d) of the SEBI ( Listing Obligations and Disclosure Requirements) Regulations,2015 for unmodified opinion.

**Ref:** M/s Dhanalaxmi Roto Spinners Limited (Scrip Code: 521216)

### DECLARATION FOR UNMODIFIED OPINION

I, Narayan Inani, Managing Director of M/s Dhanalaxmi Roto Spinners Limited having its registered office at Survey No.114 & 115, Station Road, Thimmapur, Rangareddy District-509325, hereby declare that, the Statutory Auditors of the Company M/s G.D.Upadhyay & Co., Chartered Accountants, (Firm Reg No:005834S) have issued an Audit Report with unmodified opinion on Audited Financial Results for the quarter & year ended 31<sup>st</sup> March 2025.

This Declaration is issued in compliance of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended vide circular No. CIR/CFD/CMD/56/2016 dated 27-05-2016.

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



(Narayan Inani)  
Managing Director  
DIN: 00525403

