

## DEVINSU TRADING LIMITED

82, Maker Chambers III, Nariman Point, Mumbai 400 021  
Tel. No. : 022 -2204 2554 / 2204 7164 Website : [www.devinsutrading.com](http://www.devinsutrading.com)  
CIN : L51900MH1985PLC036383 Email : [devinsutrading@gmail.com](mailto:devinsutrading@gmail.com)

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12/11/2021

The Secretary,  
**BSE Limited**  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai- 400001

Re : **Script Code 512445**  
Subject : **Unaudited Financial Results for the quarter ended 30/09/2021.**

Dear Sir,

Please find attached the un-audited standalone financial results of the Company and the Limited Review Report for the quarter and half year ended 30<sup>th</sup> September, 2021.

The same were taken on record by the Board at its meeting held on 12<sup>th</sup> November, 2021.

Extracts of the un-audited standalone financial results as given for publication in the newspaper Free Press Journal and Navshakti is also attached.

You are requested to take this on record.

Thanking You,

Yours faithfully,

For **DEVINSU TRADING LIMITED**

*P. Bhatnagar*  
**DIRECTOR.**  
Encl: As above.



# DEVINSU TRADING LIMITED

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 CIN : L51900MH1985PLC036383 Website : www.devinsutrading.com  
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## STATEMENT OF UNAUDITED FINANCIAL RESULT FOR THE QUARTER / HALF YEAR ENDED SEPTEMBER 30, 2021

(Rs. in Lacs except per share data)

	Quarter Ended 30.09.2021 (Unaudited)	Quarter Ended 30.06.2021 (Unaudited)	Quarter Ended 30.09.2020 (Unaudited)	Six month Ended 30.09.2021 (Unaudited)	Six month Ended 30.09.2020 (Unaudited)	Year Ended 31.03.2021 (Audited)
<b>1. (a) Net Sales/Income from Operations</b>	-	-	-	-	-	-
(b) Other Income	8.61	23.72	20.51	32.33	39.09	79.17
<b>Total Income</b>	<b>8.61</b>	<b>23.72</b>	<b>20.51</b>	<b>32.33</b>	<b>39.09</b>	<b>79.17</b>
<b>2. Expenditure</b>						
a. Increase/decrease in stock in trade and work in progress	-	-	-	-	-	-
b. Consumption of raw materials	-	-	-	-	-	-
c. Purchase of traded goods	-	-	-	-	-	-
d. Employees cost	3.48	3.52	4.80	7.00	7.20	13.63
e. Depreciation	-	-	-	-	-	-
f. Other expenditure	1.63	1.01	0.21	2.64	2.65	5.68
<b>Total Expenses</b>	<b>5.11</b>	<b>4.53</b>	<b>5.01</b>	<b>9.64</b>	<b>9.85</b>	<b>19.31</b>
<b>3. Profit before Exceptional Items and tax (1-2)</b>	<b>3.50</b>	<b>19.19</b>	<b>15.50</b>	<b>22.69</b>	<b>29.24</b>	<b>59.86</b>
4. Exceptional items	-	-	-	-	-0.06	-0.33
<b>5. Profit (+)/ Loss (-) before tax (3-4)</b>	<b>3.50</b>	<b>19.19</b>	<b>15.50</b>	<b>22.69</b>	<b>29.18</b>	<b>59.53</b>
6. Tax expense						
(a) Current Tax	-	-	-	-	-	-
(b) Deferred Tax	6.90	-	-	6.90	-	-
(c.) Income Tax of Earlier Years	-	-	-	-	-	-
<b>7. Net Profit (+)/ Loss (-) for the period/ year (5-6)</b>	<b>-3.40</b>	<b>19.19</b>	<b>15.50</b>	<b>15.79</b>	<b>29.18</b>	<b>59.53</b>
8. Other Comprehensive Income (OCI)						
(a) Item that will not be classified to profit & loss	-	-	-	-	-	-
(i) Equity Instruments through other Comprehensive Income (FVOCI)	48.38	19.04	54.81	67.42	109.52	86.80
(ii) income tax effect on above	-5.54	14.57	-	9.03	-	-35.78
(b) Items that will be reclassified to profit & Loss	-	-	-	-	-	-
Total Other Comprehensive Income	48.38	-	54.81	76.45	109.52	51.02
		33.61				
<b>9. Total Comprehensive Income (after Tax) (7+8)</b>	<b>44.98</b>	<b>52.80</b>	<b>70.31</b>	<b>92.24</b>	<b>138.70</b>	<b>110.55</b>
10. Paid-up equity share capital of Face Value ` 10/- each	50.00	50.00	50.00	50.00	50.00	50.00
11. Other Equity excluding revaluation reserve	--	-	--	--	--	-
<b>12. Earnings Per Share (in `) (Face Value of ` 10/- each) (Basic &amp; Diluted) (*Not Annualised)</b>	<b>-0.68</b>	<b>3.84</b>	<b>3.10</b>	<b>3.16</b>	<b>5.84</b>	<b>11.91</b>

**NOTE :**

1) The above results were reviewed by the Audit Committee, and taken on record by the Board at its meeting held on 12th November 2021. The Statutory Auditor has carried out Limited Review of the above results in terms of Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2) Company operates in single business segment and hence, the information pursuant to IND AS-108 is not applicable.

3) The Figures for the corresponding periods have been restated, wherever necessary, to make them comparable.

Place : Mumbai  
 Date : 12.11.2021




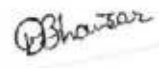
For DEVINSU TRADING LIMITED

*D. Bhausaar*

Director

DEVINSU TRADING LIMITED  
Cash Flow Statement for the Year 2021-22

(Rs in Lakh)

A) CASH FLOW FROM OPERATING ACTIVITIES	For the Period Ended 30th September 2021 (UnAudited)	For the Period Ended 30th September 2020 (UnAudited)
Net profit/(loss) before tax as per Statement of profit and Loss	22.69	29.18
<b>Adjusted for:</b>		
Dividend	-0.66	-0.56
Loss/(Profit) on Sale of Investment	-0.08	-0.19
Fair value changes (net) on financial assets	-31.59	-32.33
<b>Operating Profit before Working Capital Changes</b>	-9.64	109.52
Adjusted for:		
Change in current investment	0.00	-25.28
Change in other current asset	-1.77	-1.83
Change in Current Liabilities	-0.25	-2.02
<b>Cash used in Operations</b>	-11.66	0.01
Taxes Paid	0.07	-27.10
<b>Net Cash used in Operating Activities</b>	-11.73	110.85
<b>B) CASH FLOW FROM INVESTING ACTIVITIES</b>		
Dividend Income	0.66	0.56
Reduction/(Addition) in investment	0.00	-111.43
Purchase of Investment other non current Asset	-61.91	-
Sale of Investment	-	1.50
Profit on sale of investment	13.50	-
	0.00	0.19
<b>Net Cash (used in) / from Investing Activities</b>	-47.74	-109.18
<b>C) CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from issue of Share Capital		
Proceeds from Long Term borrowings		
<b>Net Cash from Financing Activities</b>		
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	-59.47	1.68
<b>Opening Balance of Cash and Cash Equivalents</b>	62.10	0.65
<b>Closing balance of Cash and Cash Equivalents</b>	2.63	2.33
<b>Components of Cash and Cash Equivalents:</b>		
Balance with Bank in Current Accounts	2.63	2.33
Cash on Hand	-	-
Less: Working Capital Loan from Bank Repayable On demand	-	-
For & b For & behalf of the Board		
		
 <b>(Deepa Bhawsar)</b> Director DIN-07167937		
Place : Mumbai		
Date : 12.11.2021		

# DEVINSU TRADING LIMITED

82, Maker Chambers III, Nariman Point, Mumbai 400021

Tel. No. : 022 - 2204 2554 / 2204 7164 Fax No. : 022 - 2204 1643

## STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2021 (Rs. In Lacs)

Particulars	As at 30.09.2021 (Unaudited)	As at 31.03.2021 (Audited)
<b>I ASSETS</b>		
<b>1 Non-current assets</b>		
a) Property, Plant and equipment		
b) Capital work-in-progress		
c) Investment property		
d) Intangible assets	0.09	0.09
e) Financial assets		
i) Investments	261.34	192.02
ii) Other	0.18	0.18
f) Non-current tax assets(net)	3.91	3.85
g) Others Non-current assets	-	-
<b>Total Non Current Assets</b>	<b>265.53</b>	<b>196.14</b>
<b>2 Current Assets</b>		
a) Inventories	-	-
b) Financial assets		
i) Current investments	967.28	889.11
ii) Trade receivables	-	-
iii) Cash and Cash Equivalents	2.63	62.11
iv) Bank Balance other than (iii) above	-	-
d) Other current assets	2.16	0.39
<b>Total Current Assets</b>	<b>972.07</b>	<b>951.61</b>
<b>TOTAL ASSETS</b>	<b>1237.60</b>	<b>1147.75</b>
<b>II EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
a) Share capital	50.00	50.00
b) Other equity	1152.35	1060.12
<b>Total Equity</b>	<b>1202.35</b>	<b>1110.12</b>
<b>Liabilities</b>		
<b>1 Non-Current liabilities</b>		
a) Financial liabilities	-	-
i) Borrowing	-	-
1 b) Deferred tax liabilities (Net)	33.65	35.78
<b>Total Non Current Liabilities</b>	<b>33.65</b>	<b>35.78</b>
<b>2 Current liabilities</b>		
a) Financial liabilities		
i) Borrowings	-	-
ii) Trade payable	-	-
a) Total Outstanding dues of Micro and Small Enterprises	-	-
b) Others	1.48	1.74
iii) Other financial liabilities	-	-
b) Other current liabilities	0.12	0.11
c) Provision	-	-
<b>Total Current Liabilities</b>	<b>1.60</b>	<b>1.85</b>
<b>TOTAL</b>	<b>1237.60</b>	<b>1147.75</b>

For Devinsu Trading Ltd

*Bhavsar*

Director

Place : Mumbai  
Date : 12.11.2021





**LIMITED REVIEW REPORT**

**Review Report to Board of Directors**

1. We have reviewed the accompanying statement of unaudited financial results of **Devinsu Trading Limited** ("the Company") for the quarter and half year ended 30<sup>th</sup> September, 2021 ("the statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these results based on our review.
2. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that 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.
3. 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 Indian accounting standards (IND AS) 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 amended including the manner in which it is to be disclosed, or that it contains any material misstatement.
4. The comparative financial information of the Company for the corresponding quarter ended 30<sup>th</sup> September, 2020 and quarter ended 30<sup>th</sup> June, 2021, included in these unaudited financial results were reviewed by predecessor auditor and the financial statements of the Company for the year ended 31<sup>st</sup> March, 2021 were audited by predecessor auditor who expressed an unmodified conclusion/opinion on the same.



Mumbai  
12<sup>th</sup> November, 2021

For SVP & Associates  
Chartered Accountants  
Firm Registration No. 003838N

*Yogesh Kumar Singhania*

Yogesh Kumar Singhania  
Partner  
Membership No. 111473  
UDIN : 2111473AAAAES6263.

# DEVINSU TRADING LIMITED

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CIN : L51900MH1985PLC036383 website : www.devinsutrading.com

## EXTRACT OF STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th SEPTEMBER, 2021.

(Rs. In Lacs)

	Quarter Ended 30.09.2021 (Unaudited)	Year Ended 31.03.2021 (Audited)	Quarter Ended 30.09.2020 (Unaudited)
Total Income from Operations	0	0	0
Net Profit / (loss) for the period (before tax, Exceptional and/or Extraordinary items)	3.50	59.86	15.50
Net Profit / (loss) for the period before tax (after Exceptional and/or Extraordinary items)	3.50	59.53	15.50
Net Profit / (loss) for the period after tax (after Exceptional and/or Extraordinary items)	-3.40	59.53	15.50
Total Comprehensive Income for the period [Comprising Profit/(loss) for the period (after tax) and other Comprehensive Income (after tax)]	44.98	110.55	70.31
Equity Share Capital	50.00	50.00	50.00
Earnings Per Share (of Rs. 10/- each) (For continuing and discontinued operations)- Basic and Diluted	-0.68	11.91	3.10
Other Equity excluding Revaluation Reserve			

### NOTE :

1) The above is an extract of the detailed format of Quarterly ended 30.09.2021 Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 read with SEBI circular dated 5th July, 2016. The full format of the Quarterly / half yearly Financial Results is available on the Stock Exchange website: BSE Limited ([www.bseindia.com](http://www.bseindia.com)).

2) The above were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th November 2021.

Place : Mumbai  
Date : 12.11.2021



For DEVINSU TRADING LIMITED

Sd/-  
Deepa Bhavsar  
Director.

## Devinsu Trading Limited

### Related Party Disclosures

(All amount in Rs. Lacs, unless otherwise stated)

Transactions with related parties during half year ended 30th September, 2021.

	Period Ended 30.09.2020	Period Ended 30.09.2020
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#### Key Management personnel :

##### Remuneration paid to :

executive director

Mr.Rajan Sawant

3.42

2.74

Company Secretary

Ms.Ritu Pareek

1.20

1.20

CFO

Mr.Lal Mohamed

2.38

2.97

7.00

6.91

#### Terms and conditions of transactions with related parties

All related Party Transactions entered during the period were in ordinary course of the business and on arm's length basis.

