

DHUNSERI INVESTMENTS LIMITED

REGISTERED OFFICE : DHUNSERI HOUSE 4A, WOODBURN PARK, KOLKATA - 700 020

CIN: L15491WB1997PLC082808

Ref. No. DIL/108/2021/

11.11.2021

To,

BSE Limited

(Scrip Code: 533336)

Floor 25, P. J. Towers

Dalal Street

Mumbai – 400001

National Stock Exchange of India Limited

(Symbol: DHUNINV)

Exchange Plaza

Plot No: C/1, G Block

Bandra – Kurla Complex, Bandra (E)

Mumbai – 400 051

**Sub: Outcome of the Board Meeting in accordance with Regulation 30 of the SEBI
(Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir / Ma'am,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company at their Meeting held today i.e., 11th November, 2021, inter alia, have considered, approved and taken on record the Unaudited Financial Results (Standalone & Consolidated) for the Quarter and Half Year ended 30th September, 2021.

A copy of the Unaudited Financial Results (Standalone & Consolidated) together with a copy of the Limited Review Report for the Quarter and Half Year ended 30th September, 2021, is enclosed herewith. We are also arranging to upload the aforesaid Financial Results on the Company's website and publish the same in the newspapers in the format prescribed.

The Meeting of the Board of Directors commenced at 04:20 P.M. and concluded at 04:55 P.M.

This is for your kind information and record.

Thanking you.

Yours faithfully,

For DHUNSERI INVESTMENTS LIMITED

Priya Agarwal

Priya Agarwal

Company Secretary & Compliance Officer



Encl: As above.



Limited review report on unaudited quarterly standalone financial results for the quarter and half year ended 30th September 2021 of Dhunseri Investments Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015("Listing Regulations ")

**TO
BOARD OF DIRECTORS OF DHUNSERI INVESTMENTS LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Dhunseri Investments Limited ('the Company') for the quarter ended 30th September 2021 and year to date results for the period from 01st April 2021 to 30 September 2021 ("the Statement").
2. This Statement, which is the responsibility of the company's management and approved by the Board of Directors, has been prepared in accordance with the Accounting Principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.



Place : Kolkata

Dated : 11th day of November, 2021

U S AGARWAL, FCA, Partner
(Membership No.: 051895)

For & On behalf of
US AGARWAL & ASSOCIATES
Chartered Accountants
Registration No.314213E
UDIN :21051895AAAAJG5698

DHUNSERI INVESTMENTS LTD.
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CIN -L15491WB1997PLC082808; Website : www.dhunseriinvestments.com;
E-mail : mail@dhunseriinvestments.com; Phone : 2280-1950

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2021

(₹ in Lakhs)

PARTICULARS		STANDALONE					
		Quarter Ended			Half Year Ended		Year Ended
		30 Sept 2021	30 June 2021	30 Sept 2020	30 Sept 2021	30 Sept 2020	31 March 2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	(a) Revenue from operations						
	Dividend Income	670.01	13.13	186.52	683.14	186.52	274.22
	Net gain on fair value changes	174.62	297.11	136.32	471.73	340.90	885.17
	Total revenue from operations	844.63	310.24	322.84	1,154.87	527.42	1,159.39
	(b) Other income	-	-	-	-	-	-
	Total income (a + b)	844.63	310.24	322.84	1,154.87	527.42	1,159.39
2	Expenses						
	Finance Cost	0.21	0.21	-	0.42	-	1.19
	Employee benefits expenses	8.16	7.40	8.85	15.56	16.95	32.08
	Depreciation, amortisation and impairment	1.03	1.03	0.04	2.06	0.07	4.13
	Other expenses	29.69	14.31	20.38	44.00	39.28	67.94
	Total Expenses	39.09	22.95	29.27	62.04	56.30	105.34
3	Profit/(loss) before tax and exceptional items	805.54	287.29	293.57	1,092.83	471.12	1,054.05
	Exceptional items	-	-	-	-	419.73	419.73
	Profit/(loss) before tax	805.54	287.29	293.57	1,092.83	890.85	1,473.78
4	Tax expenses						
	(a) Current Tax	185.00	56.00	83.66	241.00	203.20	322.00
	(b) Deferred Tax	9.98	(10.82)	4.71	(0.84)	(2.17)	41.61
	Earlier Year's Tax Provision	-	-	-	(15.00)	-	-
	(c) Earlier year Tax adjustments	-	0.78	-	0.78	-	764.79
	Total tax expenses	194.98	45.96	88.37	225.94	201.03	1,128.40
5	Profit after Tax	610.56	241.33	205.20	866.89	689.82	345.38
6	Other Comprehensive Income,						
	Items that will not be reclassified to Profit & Loss						
	(i) Equity instruments designated through other comprehensive income - net change in fair value including Profit / (Loss) on sale of Equity Instruments (Net of Taxes)	434.24	740.08	254.35	1,174.32	919.13	2,107.61
	(ii) Remeasurement of defined benefit (asset)/liability (Net of Taxes)	-	-	0.03	-	0.05	0.58
	Total Other Comprehensive Income	434.24	740.08	254.38	1,174.32	919.18	2,108.19
7	Total Comprehensive income for the Year	1,044.80	981.41	459.58	2,041.21	1,609.00	2,453.57
8	Paid-up equity share capital (Face value of Rs 10/- each)	609.72	609.72	609.72	609.72	609.72	609.72
9	(i) Earnings per share (of Rs 10/- each) (not annualised) :						
	- Basic (In Rs)	10.01	3.96	3.37	14.22	11.31	5.66
	- Diluted (In Rs)	10.01	3.96	3.37	14.22	11.31	5.66



[Handwritten Signature]

Notes to the Standalone unaudited financial results:

- 1 The above standalone results have been reviewed by the Audit Committee and approved by the Board of Directors of Dhunseri Investments Limited('the Company') at their respective meetings held on 11th November, 2021 .The Statutory Auditors have carried out a Limited Review of the above results.
- 2 The financial results of the company has been prepared in accordance with Indian Accounting Standards ("Ind AS")notified under Section 133 of the Companies Act 2013("the Act ")read with the Companies (Indian Accounting Standards)Rules ,2015 as amended by the Companies(Indian Accounting Standards)(Amendment)Rules ,2016.
- 3 Nature of capital market in which the copmany operates is such that the quarterly results do not indicate the likely annual performance.
- 4 The Company's business activity fall within a single operating segment "Treasury Operations".Accordingly , the disclosure on operating segment has not been provided.
- 5 Net gain and/or loss on fair value changes includes gain and/or loss on sale of investments and changes in fair value as at quarter end on investments held.
- 6 Previous quarter and year to date figures have been re-grouped and/or re-arranged wherever considered necessary.
- 7 The review report issued in accordance with Regulation 33 are also available on the website of the Company viz www.dhunseriinvestments.com.

By order of the Board
For Dhunseri Investments Limited



A handwritten signature in blue ink, consisting of a series of loops and strokes.

(C. K. DHANUKA)

Chairman

DIN: 00005684

Place : Kolkata

Date : The 11th Day of November,2021

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STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2021
(₹ in Lakhs)

Particulars		As at 30 September 2021	As at 31 March 2021
ASSETS			
I Financial assets			
a Cash and cash equivalents	1	192.25	180.77
b Bank balances other than cash and cash equivalents	2	33.84	26.23
c Investments	3	33,839.42	31,777.91
d Other Financial Assets	4	23.20	0.28
II Non-financial assets			
a Property, Plant and Equipment	5	255.12	257.18
b Capital Work-In-Progress	6	34.90	11.95
c Other Non Financial Assets	7	26.45	19.72
TOTAL ASSETS		34,405.18	32,274.04
Liabilities and Equity			
Liabilities			
I Financial liabilities			
a Other Financial Liabilities	8	42.85	35.72
b Lease Liabilities	9	6.35	8.33
II Non-financial liabilities			
a Deferred Tax Liabilities	10	227.73	228.84
d Current Tax Liabilities (Net)	11	249.39	9.93
c Provisions	12	4.16	3.62
d Other Non- Financial Liabilities	13	0.49	2.17
Total Liabilities		530.97	288.61
Equity			
a Equity Share Capital		609.72	609.72
b Other Equity	14	33,264.49	31,375.71
Total Equity		33,874.21	31,985.43
Total Liabilities and Equity		34,405.18	32,274.04



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STATEMENT OF STANDALONE CASH FLOW FOR THE HALF YEAR ENDED 30 SEPTEMBER 2021

(₹ in lakhs)

Particulars	For the half year ended 30 Sept 2021	For the half year ended 30 Sept 2020
Cash flows from operating activities		
Profit/ (loss) before tax	1,092.83	890.85
Adjustments for:		
Depreciation, amortisation and impairment	2.06	0.08
Dividend Income (considered separately)	(683.14)	(186.52)
Finance Cost on lease	0.42	-
Net (gain)/ Loss on fair value changes	(472.09)	(780.31)
Remeasurement of Defined Benefit Obligations	-	0.36
Profit on sale of property, plant and equipment	-	(419.73)
Operating profit before working capital changes	(59.92)	(495.27)
Movement in Working Capital		
(Increase)/Decrease in other Financial Assets	(22.92)	(736.28)
(Increase)/Decrease in Other Non Financial Assets	(6.73)	-
Increase/(Decrease) in Other Financial Liability	(0.53)	-
Increase/(Decrease) in Other Non Financial Liability	(1.68)	(31.31)
Increase in Provision	0.54	1,111.92
Cash generated fom operation	(91.24)	(150.94)
Direct Taxes Paid (Net of Refund)	(231.84)	(62.30)
Net Cash Generation from Operating Activities	(323.08)	(213.24)
Cash Flow from Investing Activities		
Purchase of Investment	(7,555.22)	(624.51)
Sale of Investment	7,381.87	-
Dividend Income	683.14	186.52
Security Transaction Tax on Non Current Investment	(11.03)	-
Acquisition of Property, Plant & Equipments	(22.95)	-
Proceeds from Sale of Assets	-	508.00
Net Cash used in Investing Activities	475.81	70.01
Cash flow from Financing Activities		
Dividend Paid	(131.24)	(85.00)
Lease Payment	(2.40)	-
Net cash used in financing activities	(133.64)	(85.00)
Net increase/ (decrease) in cash and cash equivalents	19.09	(228.23)
Cash and cash equivalents at the beginning of the year	207.00	544.82
Cash and cash equivalents at the end of the year	226.09	316.59
Components of cash and cash equivalents		
Cash on hand	5.00	5.06
Balance with bank on current accounts	187.25	197.98
Total cash and cash equivalents	192.25	203.04
Add: other bank balance	33.84	113.50
Closing cash and cash equivalents	226.09	316.54

1. The above Cash Flow Statement has been prepared under the "Indirect Method" as per IND AS 7 "Statement of Cash Flow".

2. Figures for previous Half Year have been regrouped/ rearranged wherever necessary.



By order of the Board
For Dhunseri Investments Limited

(Signature)

(C. K. DHANUKA)

Chairman

DIN: 00005684

Place : Kolkata

Date : The 11th Day of November, 2021



Limited review report on unaudited quarterly consolidated financial results and consolidated year to date financial results for the quarter and half year ended 30th September 2021 of Dhunseri Investments Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015("Listing Regulations ")

TO
BOARD OF DIRECTORS OF DHUNSERI INVESTMENTS LIMITED

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Dhunseri Investments Limited ('the Parent Company') and its subsidiaries (the Parent and its subsidiaries together referred to as a Group), and its share of the net profit after tax and total comprehensive income of its associates for the quarter ended 30th September 2021 and year to date results for the period from 01st April 2021 to 30 September 2021 ("the Statement") being submitted by the Parent pursuant to the requirements of Regulation 33 of the Listing Regulations.
2. This Statement which is the responsibility of the Parent company's management and approved by the Parent's Board of Directors, has been prepared in accordance with the Accounting Principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India .Our responsibility is to express a conclusion on the statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. List of entities included in this statement:
Subsidiary
1) Dhunseri Venture Limited and its Subsidiary and Associates
Associates
1) Dhunseri Tea and Industries Limited and its Subsidiary and Associates
2) Dhunseri Overseas Private Limited
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditors below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.



6. We did not review the interim consolidated financial statements of one subsidiary company included in the consolidated unaudited financial results, whose financial information reflect total revenues of Rs 12,515.31 lakhs, total net profit after tax (inclusive of Share of profit of accounted investee) of Rs. 15,645.86 lakhs and total comprehensive income of Rs. 27,608.30 lakhs for the half year ended September 30, 2021 as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also include the Group's share of net profit after tax of Rs 2,412.25 lakhs and total comprehensive income/(loss) of Rs (145.39) lakhs for the half year ended September 30, 2021 as considered in the consolidated unaudited financial results, in respect of two associates, whose interim financial results have not been reviewed by us. These interim financial information have been reviewed by other auditors whose report have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiary and associate is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the statement is not modified in respect of the above matter.

Place : Kolkata

Dated : 11th day of November, 2021




U S AGARWAL, FCA, Partner
(Membership No.: 051895)

For & On behalf of
US AGARWAL & ASSOCIATES
Chartered Accountants
Registration No.314213E
UDIN: 21051895AAAAJF1852

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEARENDED 30TH SEPTEMBER, 2021

(₹ in Lakhs)

PARTICULARS	CONSOLIDATED					
	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30 Sept 2021	30 June 2021	30 Sept 2020	30 Sept 2021	30 Sept 2020	30 March 2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 (a) Revenue from operations						
Interest Income	209.98	209.34	221.65	419.32	443.55	871.89
Dividend Income	192.61	169.16	117.66	361.77	117.66	370.94
Rental income	19.92	19.91	38.45	39.83	66.19	708.39
Net gain on fair value changes	2,493.72	3,194.00	561.33	5,687.72	2,275.48	10610.08
Sale of Products	2,056.60	1,990.14	2,214.07	4,046.74	4,046.78	8182.05
Total revenue from operations	4,972.83	5,582.55	3,153.16	10,555.38	6,949.66	20,743.35
(b) Other income	1,407.42	1,052.87	566.62	2,460.29	1,545.52	3915.57
Total income (a + b)	6,380.25	6,635.42	3,719.78	13,015.67	8,495.18	24,658.92
2 Expenses						
Finance costs	83.27	99.32	129.41	182.59	271.19	482.98
Cost of materials consumed	479.43	408.29	457.54	887.72	812.12	1664.25
Employee benefits expenses	670.24	681.60	667.10	1,351.84	1,310.23	3101.00
Depreciation, amortisation and impairment	574.21	630.93	641.47	1,205.14	1,267.92	2555.86
Other expenses	639.20	641.55	634.56	1,280.75	1,144.62	2457.47
Total Expenses	2,446.35	2,461.69	2,530.08	4,908.04	4,806.08	10,261.56
3 Profit/(loss) before Tax & Exceptional Items	3,933.90	4,173.73	1,189.70	8,107.63	3,689.10	14,397.36
Exceptional items	-	-	-	-	419.73	419.73
4 Profit before share of net profits from equity accounted investees and tax	3,933.90	4,173.73	1,189.70	8,107.63	4,108.83	14,817.09
Share of profit/(loss) of equity accounted investee	4,962.95	9,290.30	6,803.58	14,253.25	5,379.36	15740.05
5 Profit / (loss) before tax	8,896.85	13,464.03	7,993.28	22,360.88	9,488.19	30,557.14
6 Tax expenses						
(a) Current Tax	1,274.32	939.78	614.04	2,214.10	847.27	986.45
(b) Deferred Tax	523.97	1,366.54	1,068.16	1,890.51	892.65	3891.01
(c) Earlier year Tax adjustments	-	0.78	-	0.78	-	764.79
Total tax expenses	1,798.29	2,307.10	1,682.20	4,105.39	1,739.92	5,642.25
7 Profit/(Loss) after Tax	7,098.56	11,156.93	6,311.08	18,255.49	7,748.27	24,914.89
8 Other Comprehensive Income						
Items that will not be reclassified to profit or loss						
(i) Equity instruments designated through other comprehensive income net change in fair value including Profit / (Loss) on sale of Equity Instruments (Net of Taxes)	3,462.49	9,242.25	3,313.57	12,704.74	7,799.51	13293.72
(ii) Remeasurement of defined benefit (asset)/liability	-	-	0.02	-	0.05	20.36
Share of Other Comprehensive Income from equity accounted investee	(107.41)	(103.53)	(434.55)	(210.94)	-	944.13
Net other comprehensive (loss)/ income that may be reclassified subsequently to profit or loss	3,355.08	9,138.72	2,879.04	12,493.80	7,799.56	14,258.21
Items that may be reclassified subsequently to profit or loss						
Exchange difference in translating financial statements of foreign operations (Net of taxes)	292.76	204.81	(688.14)	497.57	583.58	483.44
Income tax relating to items that will be reclassified to profit or loss	47.48	(47.48)	172.72	-	(146.10)	(154.52)
Other Comprehensive Income from Associate	-	-	(599.64)	-	-	147.10
Net other comprehensive (loss)/ income not to be reclassified subsequently to profit or loss	340.24	157.33	(1,115.06)	497.57	437.48	476.02
9 Total Other Comprehensive Income	3,695.32	9,296.05	1,763.98	12,991.37	8,237.04	14,734.23
10 Total Comprehensive income for the Year	10,793.88	20,452.98	8,075.06	31,246.86	15,985.31	39,649.12
Profit/(loss) attributable to:						
Owners of the Company	4,701.96	6,660.09	4,164.98	11,362.05	5,455.87	14083.24
Non-controlling interest	2,396.60	4,496.84	2,146.10	6,893.44	2,292.40	10831.65
Profit/(loss) for the year	7,098.56	11,156.93	6,311.08	18,255.49	7,748.27	24,914.89
Other comprehensive (loss)/ income attributable to:						
Owners of the Company	7,658.85	5,332.52	968.19	12,991.37	5,172.87	8899.72
Non-controlling interest	(3,963.53)	3,963.53	795.79	-	3,064.18	5834.51
Other comprehensive (loss)/ income for the year	3,695.32	9,296.05	1,763.98	12,991.37	8,237.05	14734.23
Total comprehensive (loss)/ income attributable to:						
Owners of the Company	12,360.81	11,992.61	5,133.17	24,353.42	10,628.74	22982.96
Non-controlling interest	(1,566.93)	8,460.37	2,941.89	6,893.44	5,356.58	16666.16
Total comprehensive (loss)/ income for the year	10,793.88	20,452.98	8,075.06	31,246.86	15,985.32	39,649.12
9 Paid-up equity share capital (Face value of ₹ 10/- each)	609.72	609.72	609.72	609.72	609.72	609.72
10 Earnings per share (of ₹ 10/- each) :						
- Basic (In ₹)	77.12	109.23	68.31	186.35	89.48	230.98
- Diluted (In ₹)	77.12	109.23	68.31	186.35	89.48	230.98



NOTES TO THE STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2021

- 1 The above consolidated results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 11 November 2021. The Statutory Auditor have carried out a Limited Review of the above results.
- 2 The financial results of the company has been prepared in accordance with Indian Accounting Standards ("Ind AS") notified under section 133 of the Companies Act 2013 ("The Act") read with the Companies (Indian Accounting Standards) Amendment Rules, 2016
- 3 Nature of Capital Market in which the Company operates is such that the quarterly results do not indicate the likely annual performance.
- 4 Net gains and/ or loss on fair value change includes gain and/or loss on sale of investments, and changes in fair value as at quarter end on investments held.
- 5 Figures for previous year/period have been regrouped / rearranged wherever considered necessary to conform to current period presentation.



By order of the Board
For Dhunseri Investments Limited

A handwritten signature in black ink, appearing to be "C. K. DHANUKA".

(C. K. DHANUKA)
Chairman

Place : Kolkata

Date : The 11th Day of November, 2021

DIN: 00005684

STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2021

(₹ in Lakhs)

SL NO	PARTICULARS	As at 30 September 2021	As at 31 March 2021
	ASSETS		
(1)	Financial assets		
(a)	Cash and cash equivalents	5558.88	3417.09
(b)	Bank balances other than cash and cash equivalents	375.89	502.65
(c)	Trade receivables	22.21	10.47
(d)	Loans	0.00	576.23
(e)	Investments	93940.51	75697.99
(f)	Other financial assets	7453.18	4888.01
(g)	Equity accounted investees	242131.06	137175.75
(h)	Goodwill	69.81	69.81
(2)	Non-financial assets		
(a)	Inventories	71.02	55.76
(b)	Current tax assets (net)	0.00	888.28
(c)	Investment property	1133.40	1144.73
(d)	Property, plant and equipment	6049.91	1625.31
(e)	Capital Work in progress	4798.77	4613.47
(f)	Intangible assets	1.82	0.34
(g)	Right to use assets	0.00	4322.82
(h)	Other non-financial assets	4733.36	3775.91
	TOTAL ASSETS	366339.82	238764.62
	LIABILITIES & EQUITY		
(1)	Financial liabilities		
(a)	Trade payables		
	- total outstanding dues of micro enterprises and small enterprises	0.00	-
	- total outstanding dues of creditors other than micro enterprises and small enterprises	275.09	362.69
	Other payables		
	- total outstanding dues of micro enterprises and small enterprises	0.00	-
	- total outstanding dues of creditors other than micro enterprises and small enterprises	0.00	-
(b)	Borrowings	4741.13	4540.44
(c)	Lease Liability	2218.57	2085.16
(d)	Other financial liabilities	336.25	1134.76
(2)	Non-financial liabilities		
(e)	Provisions	444.98	429.44
	Current Tax Liabilities	434.59	
(f)	Deferred tax liabilities (net)	23055.20	20086.54
(g)	Other non- financial liabilities	308.42	438.18
	Total Liabilities	31814.23	29077.21
(3)	Equity		
	Equity share capital	609.72	609.72
	Other equity	284300.14	166355.4
	Equity attributable to owners of the Company	284909.86	166965.12
	Non-controlling interest	49615.73	42722.29
	Total Equity	334525.59	209687.41
	TOTAL- EQUITIES AND LIABILITIES	366339.82	238764.62



Consolidated Statement of Cash Flow for the half year ended 30 September,2021

(₹ in Lakhs)

Particulars	For the year ended 30 September 2021	For the year ended 31 March 2021
Cash flows from operating activities		
Profit/ (loss) before tax	22360.88	30557.14
Adjustments for:		
Depreciation, amortisation and impairment	1205.14	2,555.86
Net (gain)/ Loss on fair value changes and sale of investment	(5,688.09)	(10,610.08)
Unrealised foreign exchange gain	-38.15	59.36
Loss on disposal of Investment on Associates	0.00	25.30
Interest income	-418.60	(1,202.00)
Rent income from investment property	-39.83	(708.39)
Dividend Income(Considered separately)	(683.14)	
Reduction in other bank balances	(134.37)	
Finance costs	182.59	482.98
Share of Profit from equity accounted investee	(14,253.25)	(15,740.05)
Profit/ (Loss)on sale of property, plant and equipment	0.00	(404.78)
Operating Profit before working Capital Change	2,493.18	5,015.34
Movement in Working Capital		
(Increase)/ Decrease in Inventories	(15.26)	(26.95)
(Increase)/ Decrease in Trade receivables	(11.74)	(1.53)
Increase/Decrease in other financial assets	(3,996.62)	(1,281.71)
(Increase)/Decrease in other non-financial assets	2,401.57	(8.49)
(Increase)/Decrease in Current Investments	-	(2,379.21)
Increase in other financial liabilities	(693.08)	380.86
(Decrease)/increase in other non-financial liabilities	325.39	(98.98)
Increase in Provisions	7.40	0.46
Cash generated from operation	510.84	1,599.79
Direct Taxes paid(net of refund)	(1,738.49)	997.96
Net Cash generated from Operating Activities	(1,227.65)	2,597.75
Cash flow from investing activities		
(Purchase)/Sale of investments	331.08	4,190.94
Rent income from investment property	39.83	134.72
Movement in fixed deposits	138.53	(31.29)
Proceeds from sale of Investment in associates	-	0.72
Proceeds from sale of Subsidiary	-	-
Dividend Received	683.14	-
Dividend from Associates	4,410.32	2,205.16
Dividend from Joint Venture	-	913.50
Interest Received	791.97	-
Acquisition of Property, Plant & Equipment	(1,180.12)	(4,260.37)
Proceeds from sale of Assets	-	507.81
Net cash generated from (used in) Investing Activities	5,214.75	3,661.19
Cash flow from financing activities		
Dividend paid	-512.67	(175.95)
Interest Paid	-125.51	(401.62)
Repayment of Short-term borrowings (net)	0.00	(781.92)
Payment of Lease Liability	-878.11	(3,552.71)
Repayment of Long-term borrowings (net)	0.00	(657.29)
Preceeds from Long Term Borrowing	-457.94	-
Net Cash used in Financing Activities	(1,974.23)	(5,569.49)
Net increase/ (decrease) in cash and cash equivalents	2,012.87	689.45
Cash and cash equivalents at the beginning of the year	3,919.74	3,238.95
Effects of exchange fluctuation	2.16	(8.66)
Cash and cash equivalents at the end of the year	5,934.77	3,919.74
Components of cash and cash equivalents		
Cash on hand	15.16	20.35
Balance with bank		
- On current accounts	5,543.72	2,814.30
- Fixed Deposits (with maturity less than 3 months)	272.76	993.73
Total cash and cash equivalents	5,831.64	3,828.38
Add: other bank balance	103.13	91.36
Closing cash and cash equivalents	5,934.77	3,919.74

1. The above Cash Flow Statement has been prepared under the "Indirect Method" as per IND AS 7 "Statement of Cash Flow".

2. Figures for previous Half Year have been regrouped/ rearranged wherever necessary.

By order of the Board
For Dhunseri Investments Limited

(C.K. DHANUKA)
Chairman

DIN: 00005684

Place : Kolkata

Date : The 11th Day of November,2021

The Segment information for the operating segments is as below:

Consolidated segment wise revenue, results, assets and liabilities for the quarter ended 30th September, 2021

Particulars	Consolidated					
	QUARTER ENDED			HALF YEAR ENDED		Year ended on
	30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	March 31,2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Segment Revenue:						
Treasury Operations	4,323.65	3,398.52	633.47	8,968.93	4,448.40	12,561.30
Food and Beverages	2,056.60	1,990.14	2,214.07	4,046.74	4,046.78	8,182.05
Total Segment Revenue	6,380.25	5,388.66	2,847.54	13,015.67	8,495.18	20,743.35
Segment Results:						
Treasury Operations	4,922.44	3,375.78	512.75	6,030.40	2,714.31	15,590.31
Food and Beverages	228.64	201.23	267.63	429.87	749.93	1,163.77
Total Segment Results	5,151.08	3,577.01	780.38	6,460.27	3,464.24	16,754.08
Finance Costs	83.27	99.32	129.71	182.59	271.19	482.98
Other unallocable expenditure net of unallocable income	(1,133.91)	(696.04)	(447.59)	(1,829.95)	(915.78)	(2,419.97)
Exceptional Items	-	-	-	-	419.73	-
Share of profit/(loss) of Equity Accounted Investees	4,962.95	9,290.30	6,803.00	14,253.25	5,379.36	15,740.05
Total Profit/(loss) before tax	8,896.85	13,464.03	7,901.26	22,360.88	9,488.19	30,557.14
Segment Assets						
Treasury Operations	2,18,992.30	1,23,732.26	98,069.36	2,18,992.30	98,069.35	89,774.41
Food and Beverages	4,766.19	4,575.65	5,503.95	4,766.19	5,503.95	4,333.46
Unallocable Corporate Assets	1,42,581.33	1,32,197.10	1,05,008.12	1,42,581.33	1,05,008.13	1,44,615.75
Total Segment Assets	3,66,339.82	2,60,505.01	2,08,581.43	3,66,339.82	2,08,581.43	2,38,723.62
Segment Liabilities						
Treasury Operations	530.97	284.78	419.17	530.97	419.17	279.12
Food and Beverages	3,353.85	3,359.11	4,870.00	3,353.85	4,870.00	3,314.09
Unallocable Corporate Liabilities	27,929.41	27,155.35	21,333.43	27,929.41	21,333.43	25,484.00
Total Segment Liabilities	31,814.23	30,799.24	26,622.60	31,814.23	26,622.60	29,077.21

By order of the Board
For Dhunseri Investments Limited



(Signature)

(C. K. DHANUKA)

Chairman

DIN: 00005684

Place : Kolkata

Date : The 11th Day of November, 2021