

DHUNSERI INVESTMENTS LIMITED

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

CIN: L15491WB1997PLC082808

Ref. No. DIL/108/2020/

12.11.2020

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., 12th November, 2020, inter alia, have considered, approved and taken on record the Unaudited Financial Results (Standalone & Consolidated) for the Quarter and Half Year ended 30th September, 2020.

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, 2020, 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 04:30 P.M. and concluded at 06:00 P.M.

This is for your kind information and record.

Kindly acknowledge the same.

Thanking you.

Yours faithfully,
For **DHUNSERI INVESTMENTS LIMITED**

Priya Agarwal

Priya Agarwal
Company Secretary & Compliance Officer
ACS 38800



Encl: As above.

Limited review report on unaudited standalone financial results for the quarter and half year ended 30th September 2020 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 2020 and year results for the period from 1st April 2020 to 30th September 2020 ("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

Date: 12 November 2020




For US AGARWAL & ASSOCIATES
Chartered Accountants

Firm Registration No. 314213E
BIPIN KUMAR AGARWALA, FCA, Partner
(Membership No. 051635)
UDIN: 20051635 AAAA FP5904

Kolkata:

42/1 B. B. Ganguly Street, Pin - 700012
033 4003 6763
bipin_47@yahoo.co.in

Assam (Branch):

R-5, Babulal Bazar, Tinsukia - 786125
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pkagarwal_ca@rediffmail.com

DHUNSERI INVESTMENTS LIMITED
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email: mail@dhunseriinvestments.com Ph: 22801950

PART I:

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2020

(₹ in Lakhs)

	Particulars	Quarter Ended			Half Year Ended		Year ended
		30 Sept2020 (Unaudited)	30 June 2020 (Unaudited)	30 Sept 2019 (Unaudited)	30 Sept2020 (Unaudited)	30 Sept 2019 (Unaudited)	31 March 2020 (Audited)
	I) Revenue from operations						
	Dividend Income	186.52	-	964.85	186.52	965.94	984.86
	Rental Income	-	-	6.00	-	12.00	24.60
	Net gain on fair value changes	136.32	204.58	177.51	340.90	199.00	157.54
	Total revenue from operations	322.84	204.58	1,148.36	527.42	1,176.94	1,167.00
	II) Other income	-	-	0.08	-	4.21	6.78
	Total Income (I+II)	322.84	204.58	1,148.44	527.42	1,181.15	1,173.78
2	Expenses						
	Employee benefit expense	8.85	8.10	5.63	16.95	10.59	24.36
	Depreciation and amortisation expense	0.04	0.03	(0.59)	0.07	1.26	6.63
	Other expenses	20.38	18.91	16.03	39.28	37.07	63.72
	Total Expenses	29.26	27.04	21.07	56.30	48.92	94.71
3	Profit(loss) before exceptional items and tax (1-2)	293.58	177.54	1,127.38	471.12	1,132.23	1,079.07
4	Exceptional items	-	419.73	-	419.73	-	-
5	Profit/Loss before tax (3-4)	293.58	597.27	1,127.38	890.85	1,132.23	1,079.07
6	Tax expense						
	(a) Current Tax	83.66	119.54	-	203.20	3.00	25.50
	(b) Deferred Tax	4.71	(6.88)	-	(2.17)	-	39.53
	(c) Earlier Year Tax Adjustments	-	-	-	-	-	-
	Total tax expense	88.37	112.66	-	201.03	3.00	65.03
7	Net Profit/Loss after taxes(5-6)	205.20	484.62	1,127.38	689.82	1,129.23	1,014.04
8	Other Comprehensive Income (Net of Taxes)						
	Items that will not be reclassified to profit and loss						
	i) Equity instruments designated through other comprehensive income - net change in fair value	259.17	745.78	(4,438.63)	1,004.95	(6,791.12)	(133.50)
	ii) Remeasurement of defined benefit (asset)/liability	0.03	0.02	0.09	0.05	0.17	0.09
	iii) Income tax relating to these matters that will not be reclassified to profit and loss	(4.82)	(81.00)	-	(85.82)	-	13.05
	Total Other Comprehensive Income	254.38	664.80	(4,438.54)	919.18	(6,790.94)	(120.36)
9	Total Comprehensive income for the Year(7+8)	459.58	1,149.42	(3,311.17)	1,609.00	(5,661.71)	893.68
10	Paid-up equity share capital (Face value of ₹ 10/- each)	609.72	609.72	609.72	609.72	609.72	609.72
11	Earnings per share (of ₹ 10/- each) :						
	(a) Basic (In ₹)	3.37	7.95	18.49	11.31	18.52	16.63
	(b) Diluted (In ₹)	3.37	7.95	18.49	11.31	18.52	16.63

Notes to the Standalone unaudited financial results:

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 12th November, 2020 .The Statutory Auditors have carried out a Limited Review of the above results.

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 company 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 Previous period figures have been regrouped or rearranged where ever necessary
- 6 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



(C.K. DHANUKA)

Chairman

DIN: 00005684

Place : Kolkata

Date : 12th November 2020

DHUNSERI INVESTMENTS LIMITED

REGD. OFFICE : " DHUNSERI HOUSE ",
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STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2020

(₹ in Lakhs)

SL. No.	PARTICULARS	As at 30th Sept, 2020 (Un Audited)	As at 31st March, 2020 (Audited)
	ASSETS		
(1)	Financial Assets		
(a)	Cash and Cash Equivalents	203.04	516.71
(b)	Bank Balance other than (a) above	113.51	28.11
(c)	Trade Receivables	-	-
(d)	Investments	30,337.22	28,389.81
(e)	Other Financial Assets	0.28	0.44
(2)	Non-Financial Assets		
(a)	Current Tax Assets	(86.50)	-
(b)	Deferred Tax Assets (Net)	-	756.77
(c)	Property, Plant & Equipment	0.36	88.70
(d)	Other Non-Financial Assets	113.31	11.23
	TOTAL - ASSETS	30,681.22	29,791.77
	LIABILITIES & EQUITIES		
(1)	Financial Liabilities		
(a)	Other Financial Liabilities	3.64	34.95
(b)	Trade Payables	-	-
(2)	Non-Financial Liabilities		
(a)	Current Tax Liabilities (net)	-	29.21
(b)	Deferred Tax Liabilities (net)	(599.01)	-
(c)	Provisions	206.68	3.16
(d)	Other Non-Financial Liabilities	122.72	101.14
	Total Liabilities	(265.97)	168.46
(3)	Equity		
(a)	Equity Share Capital	609.72	609.72
(b)	Other Equity	30,337.47	29013.59
		30,947.19	29,623.31
	TOTAL - EQUITY AND LIABILITIES	30,681.22	29,791.77




STATEMENT OF STANDALONE CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2020

(₹ in lakhs)

Particulars	For the Half year ended 30th September 2020		For the Half year ended 30th September 2019	
	Unaudited		Unaudited	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit / (Loss) before Tax	890.85		1,132.23	
Adjustment for :				
Dividend Income	(186.52)		(965.94)	
Realised Loss on Sale of Investments	(439.06)		188.23	
Changes in Fair Valuation of Investments	(341.25)		(387.23)	
Depreciation and Amortisation expenses	0.08		1.26	
Adjustment for Security Deposit	-		(0.01)	
Remeasurement of Defined Benefit Obligations	0.36		0.17	
Profit on sale of Car	-		(4.12)	
Profit on Sale of Property, Plant & Equipments	(419.73)		(0.07)	
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		(495.27)		(35.48)
Adjustment for Changes in working Capital :				
Adjustment for (Increased) / Decrease in Operating Assets :				
Trade Receivable	-	-	(411.47)	
Other Financial Assets	-	(736.28)	(10.44)	
		-		(421.91)
Adjustment for (Increase) / Decrease in Operating Liabilities :				
Trade Payable	-		335.93	
Other Current Liabilities	(31.31)		(2.54)	
Long Term Provisions	21.58		0.02	
Short Term Provisions	1,090.34		(0.02)	
		1,080.57		333.39
Cash generated from operations	-	(150.98)		(124.00)
Direct Taxes (Paid) / Received		(62.30)		(31.70)
Net Cash from / (used in) Operating Activities (A)		(213.29)		(155.70)
B. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase /Sales of Investments	(624.51)		(807.24)	
Dividend Received	186.52		965.94	
Proceeds from Sale of property plant and equipment	508.00		8.12	
Net Cash from / (used in) Investing Activities (B)		70.01		166.82
C. CASH FLOW FROM FINANCING ACTIVITIES				
Dividend Paid		(85.00)		(87.06)
Net Cash used in Financing Activities (C)		(85.00)		(87.06)
Net Increase/(-) Decrease in Cash & Cash Equivalents (A+B+C)		(228.28)		(75.94)
Opening Balance of Cash & Cash Equivalents		544.82		113.04
Closing Balance of Cash & Cash Equivalents		316.54		37.10
Cash & Cash Equivalents Comprise :				
Cash - in - hand		5.06		5.05
Balances with Scheduled Banks on Unclaimed Dividend Accounts		113.50		30.56
Balances with Scheduled Banks on Current Accounts		197.98		1.49
		316.54		37.10

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

Place : Kolkata
 Dated : The 12th Day of November 2020



By order of the Board
 For Dhunseri Investments Limited

C.K. Dhanuka
 Chairman
 (DIN:00005684)

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 2020 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 2020 and year to date results for the period from 01st April 2020 to 30 September 2020 ("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 Ventures Limited and its Subsidiaries and Associates
Associates
1) Dhunseri Tea and Industries Limited and its Subsidiaries 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, 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 8,139.34 lakhs, total net profit after tax of Rs.5,241 lakhs and total comprehensive income of Rs.12,246.43 lakhs for the half year ended September 30, 2020 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 1,819.56 lakhs and total comprehensive income/(loss) of Rs 312.43 lakhs for the half year ended September 30, 2020 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

Date: 12 November 2020




For US AGARWAL & ASSOCIATES

Chartered Accountants

Firm Registration No. 314213E

BIPIN KUMAR AGARWALA, FCA, Partner

(Membership No. 051635)

UDIN: 20061635 AAAAFQ4837

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PART II:

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2020
(₹ in Lakhs)

Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30 Sept 2020	30 June 2020	30 Sept 2019	30 Sept 2020	30 Sept 2019	31 March 2020
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 I) Revenue from operations						
Interest Income	221.65	221.90	184.57	443.55	373.33	1,738.57
Rental income	38.45	27.74	6.00	66.19	12.00	177.67
Sale of Products	2,214.07	1,832.71	1,128.41	4,046.78	2,433.47	5,201.94
Dividend Income	117.66	-	1,156.32	117.66	1,191.96	460.62
Net gain on fair value changes	561.33	1,714.15	(64.08)	2,275.48	278.10	-
Total revenue from operations	3,153.16	3,796.50	2,411.22	6,949.66	4,288.86	7,578.80
II) Other income	566.62	978.90	2,000.06	1,545.52	2,799.31	3,655.64
Total Income (I+II)	3,719.78	4,775.40	4,411.28	8,495.18	7,088.17	11,234.44
2 Expenses						
Finance Costs	129.41	141.78	171.23	271.19	349.87	672.72
Purchase of stock in trade	-	-	-	-	-	1,708.85
Raw Materials Consumed	457.54	354.58	294.50	812.12	577.08	1,180.77
Employee Benefits Expense	667.10	643.13	686.20	1,310.23	1,210.97	2,669.81
Depreciation and Amortisation Expense	641.47	626.45	450.59	1,267.92	923.14	2,758.77
Other Expenses	634.56	510.06	504.14	1,144.62	949.91	2,522.97
Total Expenses	2,530.08	2,276.00	2,106.66	4,806.08	4,010.97	11,513.89
3 Profit(loss) before exceptional items and tax (1-2)	1,189.70	2,499.40	2,304.62	3,689.10	3,077.20	(279.45)
4 Exceptional items	-	419.73	-	419.73	-	-
5 Profit before share of net profits from equity accounted investees and tax	1,189.70	2,919.13	2,304.62	4,108.83	3,077.20	(279.45)
Share of profit /loss of equity accounted investee	6,803.58	(1,424.22)	2,944.39	5,379.36	3,677.89	(3,343.42)
6 Profit/Loss before tax (5+6)	7,993.28	1,494.91	5,249.02	9,488.19	6,755.09	(3,622.87)
8 Tax expense						
Current Tax	614.04	233.23	228.86	847.27	440.51	262.73
Deferred Tax	1,068.16	(175.51)	(564.66)	892.65	(495.55)	(1,624.41)
Earlier Year Tax Adjustment	-	-	-	-	(2.34)	-
Total tax expense	1,682.20	57.72	(335.80)	1,739.92	(57.38)	(1,361.68)
9 Net Profit/Loss after taxes (7-8)	6,311.08	1,437.19	5,584.82	7,748.27	6,812.47	(2,261.19)
10 Other Comprehensive Income (Net of Taxes)						
a) Items that will not be reclassified to profit and loss						
i) Equity instruments designated through other comprehensive income - net change in fair value	3,454.82	5,358.90	(4,966.61)	8,813.72	(7,222.37)	(3,845.45)
ii) Remeasurement of defined benefit (asset)/liability	0.02	0.02	(3.90)	0.05	(13.08)	(19.32)
iii) Income tax relating to these matters that will not be reclassified to profit and loss	(141.25)	(872.95)	-	(1,014.21)	-	391.24
(iv) Other Comprehensive Income from Associate	(434.55)	434.55	(604.08)	-	-	(3,369.21)
Net other comprehensive (loss)/ income not to be reclassified subsequently to profit or loss	2,879.04	4,920.52	(5,574.60)	7,799.56	(7,235.45)	(6,842.74)
b) Items that may be reclassified subsequently to profit or loss						
(i) Exchange difference in translating financial statements of foreign operations	(688.14)	1,271.72	-	583.58	-	646.06
(ii) Income tax relating to items that will be reclassified to profit or loss	172.72	(318.82)	-	(146.10)	-	(163.78)
(iii) Other Comprehensive Income from Associate	(599.64)	599.64	-	-	(824.48)	65.91
Net other comprehensive (loss)/ income not to be reclassified subsequently to profit or loss	(1,115.06)	1,552.54	-	437.48	(824.48)	548.19
Total Other Comprehensive Income	1,763.98	6,473.06	(5,574.60)	8,237.04	(8,059.93)	(6,294.55)
11 Total Comprehensive income for the Year	8,075.06	7,910.25	10.22	15,985.31	(1,247.47)	(8,555.74)
12 Profit attributable to						
- Owners of the Company	4,164.99	1,290.88	5,537.17	5,455.87	6,403.29	340.10
- Non controlling interest	2,146.10	146.31	47.65	2,292.40	409.17	(2,601.29)
Profit/ (loss) for the year	6,311.09	1,437.19	5,584.82	7,748.27	6,812.46	(2,261.19)
13 Other Comprehensive Income attributable to						
- Owners of the Company	968.19	4,204.68	(5,341.92)	5,172.87	(7,865.51)	(3,617.63)
- Non controlling interest	795.79	2,268.38	(232.68)	3,064.18	(194.42)	(2,676.92)
Other comprehensive (loss)/ income for the year	1,763.98	6,473.06	(5,574.60)	8,237.05	(8,059.93)	(6,294.55)
14 Total comprehensive (loss)/ income attributable to:						
- Owners of the Company	5,133.18	5,495.56	195.25	10,628.73	(1,462.22)	(3,277.53)
- Non controlling interest	2,941.89	2,414.69	(185.03)	5,356.58	214.75	(5,278.21)
Total comprehensive (loss)/ income for the year	8,075.07	7,910.25	10.22	15,985.31	(1,247.47)	(8,555.74)
15 Paid-up equity share capital (Face value of ₹10/- each)	609.72	609.72	609.72	609.72	609.72	609.72
16 Earnings per share (of ₹ 10/- each) :						
- Basic (In ₹)	68.31	21.17	90.81	89.48	105.02	5.58
- Diluted (In ₹)	68.31	21.17	90.81	89.48	105.02	5.58



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Notes to the Consolidated unaudited financial results:

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 12th November, 2020. The Statutory Auditors have carried out a Limited Review of the above results.

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 company operates is such that the quarterly results do not indicate the likely annual performance.

4 Previous period figures have been regrouped or rearranged wherever necessary.

5 The review report issued in accordance with Regulation 33 are also available on the website of the Company viz www.dhunseriinvestments.com.

Place : Kolkata

Date : 12th November 2020



By order of the Board

For Dhunseri Investments Limited

(C.K. DHANUKA)

Chairman

DIN: 00005684

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STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT 30th SEPTEMBER 2020

		₹ in Lakhs	
SL. No.	PARTICULARS	As at 30th Sept, 2020 (Un Audited)	As at March, 2020 (Audited)
	<u>ASSETS</u>		
(1)	Financial Assets		
(a)	Cash and Cash Equivalents	2,847.86	2,753.93
(b)	Bank Balance other than (a) above	978.99	485.02
(c)	Trade Receivables	10.04	8.94
(d)	Loan	230.53	592.95
(e)	Investments	15,645.28	53,079.17
(f)	Other Financial Assets	5,225.22	3,169.08
(g)	Equity Accounted Investees	1,26,284.28	1,19,425.08
(h)	Goodwill	69.81	69.81
(2)	Non-Financial Assets		
(a)	Inventories	27.43	28.81
(b)	Current Tax Assets	(86.50)	2,919.41
(c)	Investment Property	1,155.99	1,167.32
(d)	Property, Plant & Equipment	1,500.13	1,717.64
(e)	Capital in Work In Progress	4,591.99	4,589.05
(f)	Intangible assets	0.32	0.53
(g)	Right to Use Assets	2,577.59	2,527.23
(h)	Other Non-Financial Assets	45,324.10	209.75
(i)	Deferred Tax Assets (Net)	1,154.41	-
(j)	Loan	358.37	-
	TOTAL - ASSETS	2,07,895.83	1,92,743.72
	<u>LIABILITIES & EQUITIES</u>		
(1)	Financial Liabilities		
(a)	Trade Payables		
	Total outstanding dues of micro enterprises and small enterprises		
	Total outstanding dues to creditors other than micro enterprises	309.81	385.85
(b)	Borrowings	5,570.30	6,631.34
(c)	Lease Liability	2,639.24	2,576.53
(d)	Other Financial Liabilities	1,181.40	486.53
	Non Financial Liabilities		
(e)	Provisions	773.16	430.61
(f)	Deferred Tax Liabilities (net)	15,168.73	13,283.16
(g)	Other Non-Financial Liabilities	294.80	155.75
	Total Liabilities	25,937.44	23,949.76
(3)	Equity		
(a)	Equity Share Capital	609.72	609.72
(b)	Other Equity	1,44,030.04	1,36,293.59
		1,44,639.76	1,36,903.31
	Equity attributable to owners of the Company		
	Non Controlling Interest	37,318.63	31,890.64
	TOTAL - EQUITY AND LIABILITIES	2,07,895.83	1,92,743.72



Dhunseri Investments Limited
Consolidated Statement of Cash Flows for the year ended 30th Sept 2020

₹ in Lakhs

	For the year ended 30th Sept 2020	For the year ended 30th Sept 2019
Cash flows from operating activities		
Profit/ (loss) before tax	4,108.83	3,077.20
Adjustments for:		
Depreciation, amortisation and impairment	1,267.92	923.14
Profit/loss on Investment	(439.38)	-
Net (gain)/ Loss on fair value changes	(2,275.82)	(278.10)
Dividend Income	(14.94)	(1,191.96)
Interest income	(443.55)	(373.33)
Rent income from investment property	(76.54)	-
Finance costs	271.19	-
Unrealised Forex (Gain)/Loss	39.94	-
Assets written off	14.41	-
Profit on sale of property, plant and equipment	(419.77)	-
Operating profit before working capital changes	2,032.31	2,156.95
Movement in working capital		
(Increase)/ Decrease in Inventories	1.38	(0.29)
(Increase)/ Decrease in Trade receivables	(1.10)	(408.95)
Increase in other financial assets	(2,470.13)	112.60
(Increase)/decrease in other financial assets	(899.80)	(627.47)
Increase in other financial liabilities	261.62	(398.44)
(Decrease)/increase in other non-financial liabilities	-	297.70
Increase in Provisions	1,090.34	66.78
Cash used in operations	14.61	1,198.87
Direct taxes paid (net of refunds)	846.34	(30.50)
Net cash generated from operating activities	860.96	1,168.37
Cash flow from investing activities		
Purchase/Sales of investments	(1,908.97)	662.26
Rent income from investment property	76.54	-
Movement in fixed deposits	-	-
Dividend Received	2,311.52	1,191.96
Interest Received	796.17	373.33
Acquisition of property, plant and equipment	(250.17)	(513.67)
Proceeds from sale of assets	508.08	(2,462.61)
Net cash used in investing activities	1,533.16	(748.71)
Cash flow from financing activities		
Dividend paid	(260.09)	-
Finance costs paid	(245.41)	-
Repayment of short-term borrowings (net)	(85.54)	-
Payment of Lease liability	(897.63)	-
Repayment of Long term borrowings	(317.55)	-
Proceeds from long-term borrowings	-	(728.57)
Net cash used in financing activities	(1,806.22)	(728.57)
Net increase/ (decrease) in cash and cash equivalents	587.90	(308.91)
Cash and cash equivalents at the beginning of the year	3,238.95	2,012.73
Effects of exchange fluctuation	-	-
Cash and cash equivalents at the end of the year	3,826.85	1,703.82
Components of cash and cash equivalents		
Components of cash and cash equivalents	3,826.85	1,703.82
Total cash and cash equivalents	3,826.85	1,703.82
Add: other bank balance	-	-
Closing cash and cash equivalents	3,826.85	1,703.82

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



By order of the Board
For Dhunseri Investments Limited

C.K. Dhanuka
Chairman
(DIN:00005684)

Place : Kolkata
Dated : The 12th Day of November 2020