



**DHANDHANIA & ASSOCIATES**  
C H A R T E R E D A C C O U N T A N T S

13, Crooked Lane, Kolkata - 700 069. Phone : 4006-6758 / 2248-4813. E-mail : audit@pkd.co.in Web : www.pkd.co.in

Limited Review Report on the unaudited standalone financial results of Naga Dhunseri Group Limited for the quarter ended 30 September 2022 and year-to-date financial results

TO

BOARD OF DIRECTORS OF NAGA DHUNSERI GROUP LIMITED

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Naga Dhunseri Group Limited ('the Company'), for quarter ended 30 September 2022 and year-to-date results for the period from 01 April 2022 to 30 September 2022 ('the Statement'), being submitted by the Company pursuant to the requirements of the Regulation 33 of the Securities and Exchange Board of India ('the SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, (initially by us for identification)
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 recognition and measurement 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 and in compliance with Regulation 33 of Securities Exchange Board of India (LODR) Regulations, 2015. 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 the recognition and measurement principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, 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.

*P K Dhandhania*

**PRABHAT KUMAR DHANDHANIA, FCA, PARTNER**

(Membership No. 052613)

For & On behalf of

**DHANDHANIA & ASSOCIATES**

Chartered Accountants

Firm Registration No. 316052E

UDIN: 22052613BCWZPF2015



Place: Kolkata

Date: The 12<sup>th</sup> day of November, 2022

**NAGA DHUNSERI GROUP LTD.**  
**Regd. Office: "DHUNSERI HOUSE"**  
**4A, WOODBURN PARK, KOLKATA-700020**  
**CIN - L01132WB1918PLC003029; Website : www.nagadhunserigroup.com;**  
**E.mail : mail@nagadhunserigroup.com; Phone : 2280-1950**

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2022**

₹ in Lakhs

Sl. No.	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30th September 2022	30th June 2022	30th September 2021	30th September 2022	30th September 2021	31st March 2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	<b>(a) Revenue from operations</b>						
	Interest Income	0.64	0.70	0.88	1.34	1.75	3.17
	Dividend income	262.53	12.83	190.35	275.36	190.92	201.20
	Rental income	8.21	8.20	8.21	16.41	16.41	32.82
	Net gain on fair value changes	422.54	16.36	303.88	438.90	355.62	419.75
	<b>Total revenue from operations</b>	<b>693.92</b>	<b>38.09</b>	<b>503.32</b>	<b>732.01</b>	<b>564.70</b>	<b>656.94</b>
	(b) Other income	0.01	0.01	0.01	0.02	0.01	0.98
	<b>Total income (a + b)</b>	<b>693.93</b>	<b>38.10</b>	<b>503.33</b>	<b>732.03</b>	<b>564.71</b>	<b>657.92</b>
<b>2</b>	<b>Expenses</b>						
	Finance costs	11.06	11.06	11.00	22.12	22.01	43.97
	Impairment on financial Instrument	-	-	-	-	-	0.16
	Employee benefits expenses	17.98	17.82	16.83	35.80	33.44	70.93
	Depreciation, amortisation and impairment	12.07	12.06	12.56	24.13	25.10	50.23
	Other expenses	18.93	14.62	18.96	33.55	26.48	57.10
	<b>Total Expenses</b>	<b>60.04</b>	<b>55.56</b>	<b>59.35</b>	<b>115.60</b>	<b>107.03</b>	<b>222.39</b>
<b>3</b>	<b>Profit (loss) before exceptional items and tax(1-2)</b>	<b>633.89</b>	<b>(17.46)</b>	<b>443.98</b>	<b>616.43</b>	<b>457.68</b>	<b>435.53</b>
<b>4</b>	Exceptional Items	-	-	-	-	-	-
<b>5</b>	<b>Profit/(loss) before Tax (3-4)</b>	<b>633.89</b>	<b>(17.46)</b>	<b>443.98</b>	<b>616.43</b>	<b>457.68</b>	<b>435.53</b>
<b>6</b>	<b>Tax expenses</b>						
	(a) Current Tax	49.00	3.00	50.00	52.00	54.00	55.00
	(b) Deferred Tax	50.86	(4.22)	64.35	46.64	29.10	17.97
	(c) Earlier year tax adjustment	-	-	-	-	-	(56.08)
	<b>Total tax expenses</b>	<b>99.86</b>	<b>(1.22)</b>	<b>114.35</b>	<b>98.64</b>	<b>83.10</b>	<b>16.89</b>
<b>7</b>	<b>Profit/(loss) after Tax(5-6)</b>	<b>534.03</b>	<b>(16.24)</b>	<b>329.63</b>	<b>517.79</b>	<b>374.58</b>	<b>418.64</b>
<b>8</b>	<b>Other Comprehensive Income,</b>						
	<b>Items that will not be reclassified to profit or loss</b>						
	Equity instruments designated through other comprehensive income net change in fair value	1,167.93	(1,743.91)	1,070.00	(575.98)	7,129.67	5,490.98
	Remeasurement of defined benefit (Asset)/liability	-	-	-	-	-	1.84
	Income tax relating to items that will not be reclassified to profit or loss	(106.29)	165.71	(262.71)	59.42	(633.93)	(468.74)
	<b>Total Other Comprehensive Income</b>	<b>1,061.64</b>	<b>(1,578.20)</b>	<b>807.29</b>	<b>(516.56)</b>	<b>6,495.74</b>	<b>5,024.08</b>
<b>9</b>	<b>Total Comprehensive income for the Year (7+8)</b>	<b>1,595.67</b>	<b>(1,594.44)</b>	<b>1,136.92</b>	<b>1.23</b>	<b>6,870.32</b>	<b>5,442.72</b>
<b>10</b>	<b>Paid-up equity share capital (Face value of ₹ 10/- each/-)</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>
	<b>i) Earnings per Share ( of ₹ 10/- each ) (not annualised):</b>						
	Basic (in ₹ )	53.40	(1.62)	32.96	51.78	37.46	41.86
	Diluted (in ₹ )	53.40	(1.62)	32.96	51.78	37.46	41.86

**NOTES :**

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors of Naga Dhunseri Group Limited ('the Company') at their respective meetings held on 12th November 2022. 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) (Amendments) Rules, 2016.
- Nature of capital market in which the company operates is such that the quarterly and half yearly results do not indicate the likely annual performance.
- The Company's business activity fall within a single operating segment "Treasury Operations". Accordingly , the disclosure on operating segment has not been provided
- 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 and half year end on
- Figures for pervious year/period have been regrouped/rearranged wherever considered necessary to conform to current period presentation.
- The review report issued in accordance with Regulation 33 are also available on the website of the Company viz www.nagadhunserigroup.com



By order of the Board  
For Naga Dhunseri Group Ltd.

Place: Kolkata  
Date: The 12th Day of November, 2022

(C.K. Dhanuka)  
Chairman  
DIN: 00005684

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**STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2022**

₹ In Lakhs

Particulars	As at 30	As at
	September 2022	31 March 2022
	(Unaudited)	(Audited)
<b>Assets</b>		
<b>Financial assets</b>		
Cash and cash equivalents	135.79	261.30
Bank balances other than cash and cash equivalents	9.20	8.67
Investments	18,410.38	18,390.76
Loans	29.84	39.84
Other financial assets	117.29	11.61
<b>Non-financial assets</b>		
Current tax assets	10.40	29.97
Investment property	613.08	628.38
Property, plant and equipment	85.35	89.37
Right of use assets	399.68	404.49
Other non-financial assets	575.19	570.39
<b>Total assets</b>	<b>20,386.20</b>	<b>20,434.78</b>
<b>Liabilities and equity</b>		
<b>Liabilities</b>		
<b>Financial liabilities</b>		
Other financial liabilities	457.53	457.68
<b>Non-financial liabilities</b>		
Deferred tax liabilities (net)	436.06	460.83
Provisions	3.00	3.00
Other non- financial liabilities	0.85	0.74
<b>Total liabilities</b>	<b>897.44</b>	<b>922.25</b>
<b>Equity</b>		
Equity share capital	100.00	100.00
Other equity	19,388.76	19,412.53
<b>Total equity</b>	<b>19,488.76</b>	<b>19,512.53</b>
<b>Total liabilities and equity</b>	<b>20,386.20</b>	<b>20,434.78</b>




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**STANDALONE STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER 2022**

₹ in Lakhs

Particulars	For the Half Year Ended on 30th September 2022	For the Half Year Ended on 30th September 2021
	Unaudited	Unaudited
<b>A. Cash flows from operating activities</b>		
Profit/ (loss) before tax	616.43	457.68
Adjustments for:		
Depreciation, amortisation and impairment	24.13	25.10
Impairment on financial instrument	-	-
Finance cost	22.12	21.99
Fair value changes	(438.90)	(355.62)
Security transaction tax on OCI shares	(1.89)	(3.40)
<b>Operating profit before working capital changes and investment</b>	<b>221.89</b>	<b>145.75</b>
<b>Movement in working capital</b>		
(Increase)/decrease in other financial assets	(105.67)	497.66
(Increase)/decrease in other non-financial assets	(4.79)	(60.89)
(Decrease)/increase in other financial liabilities	(1.63)	2.34
(Decrease)/increase in other non-financial liabilities	0.11	0.88
(Decrease)/Increase in long term provisions	-	0.07
Purchase of investment	(2,418.12)	(3,053.35)
Sale of investment	2,263.29	2,773.56
<b>Cash used in operations</b>	<b>(44.92)</b>	<b>585.81</b>
Direct taxes paid (net of refunds)	(44.43)	(43.20)
<b>Net cash generated from operating activities</b>	<b>(89.35)</b>	<b>542.61</b>
<b>Cash flow from investing activities</b>		
Acquisition of property, plant and equipment	-	(0.12)
<b>Net cash used in investing activities</b>	<b>-</b>	<b>(0.12)</b>
<b>Cash flow from financing activities</b>		
Loan refund	10.00	-
Dividend paid	(25.00)	(25.00)
Payment of lease liability	(20.63)	(20.63)
<b>Net cash used in financing activities</b>	<b>(35.63)</b>	<b>(45.63)</b>
<b>Net increase/ (decrease) in cash and cash equivalents including other Bank balance</b>	<b>(124.98)</b>	<b>496.86</b>
Cash and cash equivalents including other Bank balance at the beginning of the year	269.97	67.05
<b>Cash and cash equivalents including other Bank balance at the end of the year</b>	<b>144.99</b>	<b>563.91</b>
<b>Components of cash and cash equivalents including other Bank balance</b>		
Cash on hand	5.00	5.00
-in Current Account	130.79	268.51
-in Dividend Account	9.20	10.61
<b>Total cash and cash equivalents including other Bank balance</b>	<b>144.99</b>	<b>284.12</b>

**Note:**

The cash flow statement has been prepared under the indirect method as set out in the Ind AS 7 "Statement of Cash Flows"

Previous period's figure have been regrouped/rearranged wherever considered necessary to confirm to current period presentation

By order of the Board  
For Naga Dhunseri Group Ltd.



*(Handwritten Signature)*

(C.K. Dhanuka)

Chairman

Place: Kolkata

Date: The 12th Day of November, 2022

DIN: 00005684



**Limited Review Report on the unaudited consolidated financial results of Naga Dhunseri Group Limited for the quarter ended 30 September 2022 and year-to-date financial results**

TO

**BOARD OF DIRECTORS OF NAGA DHUNSERI GROUP LIMITED**

1. We have reviewed the accompanying unaudited consolidated financial results of Naga Dhunseri Group Limited ('the Parent Company') and its share of the net profit after tax and total comprehensive income of its associates for the quarter ended 30 September 2022 and year-to-date results for the period from 01 April 2022 to 30 September 2022 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement 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 and in compliance with Regulation 33 of Securities Exchange Board of India (LODR) Regulations, 2015. 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. A review of the interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended to the extent applicable.

The Statement includes the results of the following entity:

SI No	Particulars	Relationship
1	Dhunseri Investments Limited and its subsidiary and associates	Associate



4. 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 auditor referred to in Paragraph 5 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 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.
5. The consolidated unaudited financial results also include the Group's share of net profit after tax of Rs. 4827.03 lakhs and total comprehensive income/(loss) of Rs. 5,322.01 lakhs for the period from 01 April 2022 to 30 September 2022 as considered in the unaudited consolidated financial results, in respect of one associate, whose interim financial results have not been reviewed by us. This interim financial information has 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 the associate is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.
6. Our conclusion on the statement is not modified in respect of the above matter.

Place: Kolkata  
Date: The 12<sup>th</sup> day of November, 2022



*P K Dhandhanias*  
**PRABHAT KUMAR DHANDHANIA, FCA, PARTNER**  
(Membership No. 052613)

*For & On behalf of*  
**DHANDHANIA & ASSOCIATES**  
*Chartered Accountants*  
Firm Registration No. 316052E  
UDIN: 22052613BCWZYK1557

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2022

₹ in Lakhs

Sl. No.	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30th September 2022	30th June 2022	30th September 2021	30th September 2022	30th September 2021	31st March 2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>(a) Revenue from operations</b>						
	Interest Income	0.64	0.70	0.88	1.34	1.75	3.17
	Dividend income	229.62	12.83	157.44	242.45	158.01	168.29
	Rental income	8.21	8.20	8.21	16.41	16.41	32.82
	Net gain on fair value changes	422.54	16.36	303.88	438.90	355.62	419.75
	<b>Total revenue from operations</b>	<b>661.01</b>	<b>38.09</b>	<b>470.41</b>	<b>699.10</b>	<b>531.79</b>	<b>624.03</b>
	(b) Other income	0.01	0.01	0.01	0.02	0.01	0.98
	<b>Total income (a + b)</b>	<b>661.02</b>	<b>38.10</b>	<b>470.42</b>	<b>699.12</b>	<b>531.80</b>	<b>625.01</b>
2	<b>Expenses</b>						
	Finance costs	11.06	11.06	11.00	22.12	22.01	43.97
	Impairment on financial Instrument	-	-	-	-	-	0.16
	Employee benefits expenses	17.98	17.82	16.83	35.80	33.44	70.93
	Depreciation, amortisation and impairment	12.07	12.06	12.56	24.13	25.10	50.23
	Other expenses	18.93	14.62	18.96	33.55	26.48	57.10
	<b>Total Expenses</b>	<b>60.04</b>	<b>55.56</b>	<b>59.35</b>	<b>115.60</b>	<b>107.03</b>	<b>222.39</b>
3	<b>Profit (loss) before exceptional items and tax(1-2)</b>	<b>600.98</b>	<b>(17.46)</b>	<b>411.07</b>	<b>583.52</b>	<b>424.77</b>	<b>402.62</b>
4	Exceptional Items	-	-	-	-	-	-
5	<b>Profit before share of net profits/loss from equity accounted investees and</b>	<b>600.98</b>	<b>(17.46)</b>	<b>411.07</b>	<b>583.52</b>	<b>424.77</b>	<b>402.62</b>
6	Share of Profit of Equity accounted investees	1,153.62	3,673.41	1,532.69	4,827.03	3,941.65	6,917.42
7	<b>Profit/(loss) before Tax (5+6)</b>	<b>1,754.60</b>	<b>3,655.95</b>	<b>1,943.76</b>	<b>5,410.55</b>	<b>4,366.42</b>	<b>7,320.04</b>
8	<b>Tax expenses</b>						
	(a) Current Tax	49.00	3.00	50.00	52.00	54.00	55.00
	(b) Deferred Tax	50.86	(4.22)	64.35	46.64	29.10	17.97
	(c) Earlier year tax adjustment	-	-	-	-	-	(56.08)
	<b>Total tax expenses</b>	<b>99.86</b>	<b>(1.22)</b>	<b>114.35</b>	<b>98.64</b>	<b>83.10</b>	<b>16.89</b>
9	<b>Profit/(loss) after Tax(7-8)</b>	<b>1,654.74</b>	<b>3,657.17</b>	<b>1,829.41</b>	<b>5,311.91</b>	<b>4,283.32</b>	<b>7,303.15</b>
10	<b>Other Comprehensive Income,</b>						
	<b>Items that will not be reclassified to profit or loss</b>						
	Equity instruments designated through other comprehensive income net change in fair value	1,167.93	(1,743.91)	1,070.00	(575.98)	7,129.67	5,490.98
	Remeasurement of defined benefit (Asset)/liability	-	-	-	-	-	1.84
	Income tax relating to items that will not be reclassified to profit or loss	(106.29)	165.71	(262.71)	59.42	(633.93)	(468.74)
	<b>Other Comprehensive Income before share from equity accounted investee</b>	<b>1,061.64</b>	<b>(1,578.20)</b>	<b>807.29</b>	<b>(516.56)</b>	<b>6,495.74</b>	<b>5,024.08</b>
	Other comprehensive income/ (loss) of Associate	1,569.86	(1,074.88)	797.88	494.98	2,805.04	2,643.00
	<b>Total Other comprehensive income/ (loss)</b>	<b>2,631.50</b>	<b>(2,653.08)</b>	<b>1,605.17</b>	<b>(21.58)</b>	<b>9,300.78</b>	<b>7,667.08</b>
11	<b>Total Comprehensive income for the Year (9+10)</b>	<b>4,286.24</b>	<b>1,004.09</b>	<b>3,434.58</b>	<b>5,290.33</b>	<b>13,584.10</b>	<b>14,970.23</b>
12	Paid-up equity share capital (Face value of ₹ 10 /- each/-)	100.00	100.00	100.00	100.00	100.00	100.00
	i) Earnings per Share ( of ₹ 10/- each ) (not annualised):						
	Basic (in ₹ )	165.47	365.72	182.94	531.19	428.33	730.32
	Diluted (in ₹ )	165.47	365.72	182.94	531.19	428.33	730.32

**NOTES :**

- The above Consolidated results have been reviewed by the Audit Committee and approved by the Board of Directors of Naga Dhunseri Group Limited (the Company) at their respective meetings held on 12th November 2022. The Statutory Auditors have carried out a Limited Review of the above results.
- The Financial results of the Investor 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) (Amendments) Rules, 2016.
- Nature of capital market in which the company operates is such that the quarterly and half yearly results do not indicate the likely annual performance.
- The Investor's business activity fall within a single operating segment "Treasury Operations". Accordingly, the disclosure on operating segment has not been provided
- 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 and half year end on investments held.
- Figures for pervious year/period have been regrouped/rearranged wherever considered necessary to conform to current period presentation.
- The review report issued in accordance with Regulation 33 are also available on the website of the Company viz www.nagadhunserigroup.com



By order of the Board  
For Naga Dhunseri Group Ltd.

(C.K. Dhanuka)

Chairman

DIN: 00005684

Place: Kolkata

Date: The 12th Day of November, 2022

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**STATEMENT OF UNAUDITED CONSOLIDATED ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2022**

₹ In Lakhs

Particulars	As at 30	As at
	September 2022	31 March 2022
	Unaudited	Audited
<b>Assets</b>		
<b>Financial assets</b>		
Cash and cash equivalents	135.79	261.30
Bank balances other than cash and cash equivalents	9.20	8.67
Investments	68,256.51	62,947.79
Loans	29.84	39.84
Other financial assets	117.29	11.61
<b>Non-financial assets</b>		
Current tax assets	10.40	29.97
Investment property	613.08	628.38
Property, plant and equipment	85.35	89.37
Right of use assets	399.68	404.49
Other non-financial assets	575.19	570.39
<b>Total assets</b>	<b>70,232.33</b>	<b>64,991.81</b>
<b>Liabilities and equity</b>		
<b>Liabilities</b>		
<b>Financial liabilities</b>		
Other financial liabilities	457.53	457.68
<b>Non-financial liabilities</b>		
Deferred tax liabilities (net)	436.06	460.83
Provisions	3.00	3.00
Other non- financial liabilities	0.85	0.74
<b>Total liabilities</b>	<b>897.44</b>	<b>922.25</b>
<b>Equity</b>		
Equity share capital	100.00	100.00
Other equity	69,234.89	63,969.56
<b>Total equity</b>	<b>69,334.89</b>	<b>64,069.56</b>
<b>Total liabilities and equity</b>	<b>70,232.33</b>	<b>64,991.81</b>



**NAGA DHUNSERI GROUP LIMITED**  
**Regd. Office: "DHUNSERI HOUSE"**  
**4A, WOODBURN PARK, KOLKATA-700020**  
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**CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER 2022**

₹ in Lakhs

Particulars	For the Half Year Ended on 30th September 2022	For the Half Year Ended on 30th September 2021
	(Unaudited)	(Unaudited)
<b>A. Cash flows from operating activities</b>		
Profit/ (loss) before tax	5,410.55	4,366.42
Adjustments for:		
Depreciation, amortisation and impairment	24.13	25.10
Impairment on financial instrument	-	-
Finance cost	22.12	21.99
Fair value changes	(438.90)	(355.62)
Share of Profit of Equity accounted investees	(4,827.03)	(3,941.65)
Security transaction tax on OCI shares	(1.89)	(3.40)
<b>Operating profit before working capital changes and Investment Movement in working capital</b>	<b>188.98</b>	<b>112.84</b>
(Increase)/decrease in other financial assets	(105.67)	497.66
(Increase)/decrease in other non-financial assets	(4.79)	(60.89)
(Decrease)/increase in other financial liabilities	(1.63)	2.34
(Decrease)/increase in other non-financial liabilities	0.11	0.88
(Decrease)/Increase in long term provisions	-	0.07
Purchase of Investment	(2,418.12)	(3,053.35)
Sale of Investment	2,263.29	2,773.56
<b>Cash used in operations</b>	<b>(77.83)</b>	<b>273.11</b>
Direct taxes paid (net of refunds)	(44.43)	(43.20)
<b>Net cash generated from operating activities</b>	<b>(122.26)</b>	<b>229.91</b>
<b>Cash flow from investing activities</b>		
Acquisition of property, plant and equipment	-	(0.12)
Dividend from associate	32.91	32.91
<b>Net cash used in investing activities</b>	<b>32.91</b>	<b>32.79</b>
<b>Cash flow from financing activities</b>		
Loan refund	10.00	-
Dividend paid	(25.00)	(25.00)
Payment of lease liability	(20.63)	(20.63)
<b>Net cash used in financing activities</b>	<b>(35.63)</b>	<b>(45.63)</b>
<b>Net increase/ (decrease) in cash and cash equivalents including other Bank balance</b>	<b>(124.98)</b>	<b>217.07</b>
Cash and cash equivalents including other Bank balance at the beginning of the year	269.97	67.05
<b>Cash and cash equivalents including other Bank balance at the end of the year</b>	<b>144.99</b>	<b>284.12</b>
<b>Components of cash and cash equivalents including other Bank balance</b>		
Cash on hand	5.00	5.00
-in Current Account	130.79	268.51
-in Dividend Account	9.20	10.61
<b>Total cash and cash equivalents including other Bank balance</b>	<b>144.99</b>	<b>284.12</b>

**Note:**

The cash flow statement has been prepared under the indirect method as set out in the Ind AS 7 "Statement of Cash Flows"

Previous period's figure have been regrouped/rearranged wherever considered necessary to confirm to current period presentation

By order of the Board

For Naga Dhunseri Group Ltd.



*(Handwritten signature)*

(C.K. Dhanuka)

Chairman

DIN: 00005684

Place: Kolkata

Date: The 12th Day of November, 2022