

**NAGA DHUNSERI GROUP LIMITED**

CIN No. L01132WB1918PLC003029
REGISTERED OFFICE : DHUNSERI HOUSE
4A WOODBURN PARK, KOLKATA - 700 020
Phone : 2280 1950 (5 Lines) Fax : 91 33 2287 8995

Ref. No. NDGL/7A/2021/

12.11.2021

To,

National Stock Exchange of India Ltd.,

Exchange Plaza, C-1, Block G, 5th Floor

Bandra Kurla Complex,

Bandra (E),

Mumbai-400051

Fax No. : 022-26598237/38

022-26598347/48

Symbol : NDGL

PAN : AABCN0997R

Sub: Unaudited Financial Results for the Quarter and half year ended 30th September, 2021

Dear Sir / Ma'am,

Pursuant to Regulation 33 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, 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.

We are also arranging to upload the same on the Company's website and publish the same in the newspapers in the format prescribed. The Limited Review Report of even date relating to the above results is also enclosed.

The Meeting of the Board of Directors commenced at 02:05 P.M. and concluded at 02:50 P.M.

This is for your kind information and record.

Thanking you.

Yours faithfully,

For NAGA DHUNSERI GROUP LIMITED

Chitra Thakwani

Chitra Thakwani

Company Secretary & Compliance Officer

ACS 54009



Encl: As Above.



Estd. 1986

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 : pkd@pkd.co.in. Web : www.pkd.co.in

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

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 the quarter ended 30th September 2021 and year results for the period from 1st April 2021 to 30th 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.

P K Dhandhan
PRABHAT KUMAR DHANDHANIA, FCA, PARTNER

(Membership No. 052613)

For & on behalf of

DHANDHANIA & ASSOCIATES

Chartered Accountants

Firm Registration No. 316052E

UDIN: 21052613AAAABC9600



Place: Kolkata


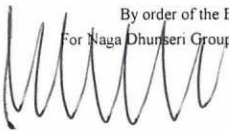
Date: The 12th day of November, 2021

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

(₹ In Lakhs)

| PARTICULARS | Note No. | STANDALONE | | | | | |
|---|----------|----------------------|-----------------|----------------------|----------------------|----------------------|------------------|
| | | Quarter Ended | | | Half Year Ended | | YEAR ENDED |
| | | 30 September 2021 | 30 June 2021 | 30 September 2020 | 30 September 2021 | 30 September 2020 | 31 March 2021 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 (a) Revenue from operations | | | | | | | |
| Dividend Income | 14 | 190.35 | 0.57 | 44.65 | 190.92 | 44.65 | 79.24 |
| Rental income | 15 | 8.21 | 8.20 | 7.81 | 16.41 | 15.63 | 32.04 |
| Net gain on fair value changes | 16 | 303.88 | 51.74 | 117.32 | 355.62 | 535.36 | 622.60 |
| Total revenue from operations | | 502.44 | 60.51 | 169.78 | 562.95 | 595.64 | 733.88 |
| (b) Other income | 17 | 0.89 | 0.87 | 0.01 | 1.76 | 0.01 | 1.82 |
| Total income (a+b) | | 503.33 | 61.38 | 169.79 | 564.71 | 595.65 | 735.70 |
| 2 Expenses | | | | | | | |
| Finance costs | 18 | 11.00 | 11.01 | 10.82 | 22.01 | 21.57 | 44.25 |
| Employee benefits expenses | 19 | 16.83 | 16.61 | 13.02 | 33.44 | 26.25 | 57.58 |
| Depreciation, amortisation and impairment | 20 | 12.56 | 12.54 | 10.93 | 25.10 | 23.85 | 52.02 |
| Other expenses | 21 | 18.96 | 7.52 | 22.15 | 26.48 | 30.52 | 107.65 |
| Total Expenses | | 59.35 | 47.68 | 56.92 | 107.03 | 102.19 | 261.50 |
| 3 Profit (loss) before exceptional items and tax(1-2) | | 443.98 | 13.70 | 112.87 | 457.68 | 493.46 | 474.20 |
| 4 Exceptional Items | | - | - | - | - | - | - |
| 5 Profit/(loss) before Tax (3-4) | | 443.98 | 13.70 | 112.87 | 457.68 | 493.46 | 474.20 |
| 6 Tax expenses | | | | | | | |
| (a) Current Tax | | 50.00 | 4.00 | 62.10 | 54.00 | 127.30 | 62.00 |
| (b) Deferred Tax | | 64.35 | (35.25) | (9.15) | 29.10 | 45.67 | 57.45 |
| Total tax expenses | | 114.35 | (31.25) | 52.95 | 83.10 | 172.97 | 119.45 |
| 7 Profit/(loss) after Tax(5-6) | | 329.63 | 44.95 | 59.92 | 374.58 | 320.49 | 354.75 |
| 8 Other Comprehensive Income, Items that will not be reclassified to profit or loss | | | | | | | |
| Equity instruments designated through other comprehensive income - net change in fair value (Net of Taxes) | 22 | 807.29 | 5,688.45 | 658.11 | 6,495.74 | 1,931.44 | 3,711.54 |
| 9 Total Other Comprehensive Income | | 807.29 | 5,688.45 | 658.11 | 6,495.74 | 1,931.44 | 3,711.54 |
| 10 Total Comprehensive income for the Year (7+8) | | 1,136.92 | 5,733.40 | 718.03 | 6,870.32 | 2,251.93 | 4,066.29 |
| 11 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 ₹) | | 32.96 | 4.50 | 5.99 | 37.46 | 32.05 | 35.48 |
| - Diluted (In ₹) | | 32.96 | 4.50 | 5.99 | 37.46 | 32.05 | 35.48 |

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

| | |
|---|--|
| NOTES : | |
| 1 | The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th day of 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) (Amendments) Rules, 2016 |
| 3 | 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. |
| 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 and half year end on investments held. |
| 6 | Figures for previous year/period have been regrouped/rearranged wherever considered necessary to conform to current period presentation. |
| 7 | The review report issued in accordance with Regulation 33 are also available on the website of the Company viz www.nagadhunserigroup.com |
| <div style="display: flex; justify-content: space-between; align-items: center;"> <div> <p>Place : Kolkata</p> <p>Date : The 12th day of November, 2021</p> </div> <div style="text-align: center;">  </div> <div style="text-align: right;"> <p>By order of the Board For Naga Dhunseri Group Ltd.</p>  <p>(C.K. Dhanuka) Chairman DIN : 00005684</p> </div> </div> | |

STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2021

(₹ In Lakhs)

| Particulars | As at 30 September 2021 | As at 31 March 2021 |
|--|----------------------------|------------------------|
| | Unaudited | Audited |
| Assets | | |
| Financial assets | | |
| Cash and cash equivalents | 273.51 | 57.34 |
| Bank balances other than cash and cash equivalents | 10.61 | 9.71 |
| Investments | 20,029.88 | 12,261.40 |
| Other financial assets | 159.36 | 657.02 |
| Non-financial assets | | |
| Investment property | 644.47 | 660.55 |
| Property, plant and equipment | 93.61 | 97.69 |
| Right of Use Assets | 409.30 | 414.11 |
| Other non-financial assets | 565.80 | 504.91 |
| Total assets | 22,186.54 | 14,662.73 |
| Liabilities and equity | | |
| Liabilities | | |
| Financial liabilities | | |
| Other financial liabilities | 457.36 | 453.66 |
| Non-financial liabilities | | |
| Deferred tax liabilities (Net) | 691.57 | 100.54 |
| Current tax liabilities (Net) | 95.58 | 12.77 |
| Provisions | 2.69 | 2.62 |
| Other non- financial liabilities | 0.93 | 0.05 |
| Total liabilities | 1,248.13 | 569.64 |
| Equity | | |
| Equity share capital | 100.00 | 100.00 |
| Other equity | 20,838.41 | 13,993.09 |
| Total equity | 20,938.41 | 14,093.09 |
| Total liabilities and equity | 22,186.54 | 14,662.73 |



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

(₹ In Lakhs)

| Particulars | For the Half Year Ended on 30th September 2021 | For the Half Year Ended on 30th September 2020 |
|---|---|---|
| | Unaudited | Unaudited |
| A. Cash flows from operating activities | | |
| Profit/ (loss) before tax | 457.68 | 493.46 |
| Adjustments for: | | |
| Depreciation, amortisation and impairment | 25.10 | 51.80 |
| Finance Cost | 21.99 | |
| Fair value changes | (355.62) | (535.36) |
| Security Transaction Tax on OCI Shares | (3.40) | - |
| Operating profit before working capital changes | 145.75 | 9.90 |
| Movement in working capital | | |
| (Increase)/decrease in other financial assets | 497.66 | (447.80) |
| (Increase)/decrease in other non-financial assets | (60.89) | (4.96) |
| (Decrease)/increase in other financial liabilities | 2.34 | 10.07 |
| (Decrease)/increase in other non-financial liabilities | 0.88 | (28.68) |
| Increase in long term provisions | 0.07 | - |
| Cash used in operations | 585.81 | (461.47) |
| Direct taxes paid (net of refunds) | (43.20) | (24.50) |
| Net cash generated from operating activities | 542.61 | (485.97) |
| Cash flow from investing activities | | |
| Acquisition of property, plant and equipment | (0.12) | 0.55 |
| Acquisition of Right use of Assets | - | |
| Purchase of Investment | (3,053.35) | (5,091.46) |
| Sale of Investment | 2,773.56 | 5,153.63 |
| Share Difference Loss | - | (4.78) |
| Net cash used in investing activities | (279.91) | 57.94 |
| Cash flow from financing activities | | |
| Dividend paid | (25.00) | (11.67) |
| Dividend tax | | - |
| Payment of Lease Liability | (20.63) | |
| Net cash used in financing activities | (45.63) | (11.67) |
| Net increase/ (decrease) in cash and cash equivalents | 217.07 | (439.70) |
| Cash and cash equivalents at the beginning of the year | 67.05 | 903.44 |
| Cash and cash equivalents at the end of the year | 284.12 | 463.74 |
| Components of cash and cash equivalents | | |
| Cash on hand | 5.00 | 5.06 |
| Balance with bank | 268.51 | 436.17 |
| - On current accounts | 10.61 | 22.51 |
| Total cash and cash equivalents | 284.12 | 463.74 |

By order of the Board
 For Naga Dhunseri Group Ltd.



(Signature)
 (C.K. Dhanuka)
 Chairman

DIN : 00005684

Place : Kolkata
 Date : The 12th day of November, 2021



Estd. 1986

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 : pkd@pkd.co.in. Web : www.pkd.co.in

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 Naga Dhunseri Group Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015("Listing Regulations ")

TO

BOARD OF DIRECTORS OF NAGA DHUNSERI GROUP LIMITED

1. We have reviewed the accompanying Statement of 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 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 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:
Associate

Dhunseri Investment 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. The consolidated unaudited financial results also include the Group's share of net profit after tax of Rs 3,941.65 lakhs and total comprehensive income/(loss) of Rs 2,805.04 lakhs for the half year ended September 30th, 2021 as considered in the consolidated unaudited financial results, in respect of one associate, 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 the 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.

P K Dhandhan

PRABHAT KUMAR DHANDHANIA, FCA, PARTNER

(Membership No.:052613)

For & on behalf of

DHANDHANIA & ASSOCIATES

Chartered Accountants

Firm Registration No.316052E

UDIN: 21052613AAAABD8688



Place: Kolkata

Date: The 12th day of November, 2021

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

(₹ in Lakhs)

| PARTICULARS | CONSOLIDATED | | | | | |
|--|----------------------|------------------|----------------------|----------------------|----------------------|------------------|
| | QUARTER ENDED | | | Half Year Ended | | YEAR ENDED |
| | 30 September 2021 | 30 June 2021 | 30 September 2020 | 30 September 2021 | 30 September 2020 | 31 MARCH 2021 |
| | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 (a) Revenue from operations | | | | | | |
| Dividend Income | 157.44 | 0.57 | 44.65 | 158.01 | 44.65 | 59.49 |
| Rental income | 8.21 | 8.20 | 7.81 | 16.41 | 15.63 | 32.04 |
| Net gain on fair value changes | 303.88 | 51.74 | 117.32 | 355.62 | 535.36 | 622.60 |
| Total revenue from operations | 469.53 | 60.51 | 169.78 | 530.04 | 595.64 | 714.13 |
| (b) Other income | 0.89 | 0.87 | 0.01 | 1.76 | 0.01 | 1.82 |
| Total income (a+b) | 470.42 | 61.38 | 169.79 | 531.80 | 595.65 | 715.95 |
| 2 Expenses | | | | | | |
| Finance costs | 11.00 | 11.01 | 10.82 | 22.01 | 21.57 | 44.25 |
| Employee benefits expenses | 16.83 | 16.61 | 13.02 | 33.44 | 26.25 | 57.58 |
| Depreciation, amortisation and impairment | 12.56 | 12.54 | 10.93 | 25.10 | 23.85 | 52.02 |
| Other expenses | 18.96 | 7.52 | 22.15 | 26.48 | 30.52 | 107.65 |
| Total Expenses | 59.35 | 47.68 | 56.92 | 107.03 | 102.19 | 261.50 |
| 3 Profit (loss) before exceptional items and tax(1-2) | 411.07 | 13.70 | 112.87 | 424.77 | 493.46 | 454.45 |
| 4 Exceptional Items | - | - | - | - | - | - |
| 5 Profit/(loss) before share of net profit/loss from equity accounted investees (3-4) | 411.07 | 13.70 | 112.87 | 424.77 | 493.46 | 454.45 |
| 6 share of profit/(loss) of equity accounted investees | 1,532.69 | 2,408.96 | 1,362.56 | 3,941.65 | 1,672.85 | 5,379.51 |
| 7 Profit/(loss) before Tax (5-6) | 1,943.76 | 2,422.66 | 1,475.43 | 4,366.42 | 2,166.31 | 5,833.96 |
| 8 Tax expenses | | | | | | |
| (a) Current Tax | 50.00 | 4.00 | 62.10 | 54.00 | 127.30 | 62.00 |
| (b) Deferred Tax | 64.35 | (35.25) | (9.15) | 29.10 | 45.67 | 57.45 |
| Total tax expenses | 114.35 | (31.25) | 52.95 | 83.10 | 172.97 | 119.45 |
| 9 Profit/(loss) after Tax(7-8) | 1,829.41 | 2,453.91 | 1,422.48 | 4,283.32 | 1,993.34 | 5,714.51 |
| 10 Other Comprehensive Income, | | | | | | |
| Items that will not be reclassified to profit or loss | | | | | | |
| Equity instruments designated through other comprehensive income - net change in fair value (Net of Taxes) | 807.29 | 5,688.45 | 658.11 | 6,495.74 | 1,931.44 | 3,711.54 |
| Other Comprehensive Income | 807.29 | 5,688.45 | 658.11 | 6,495.74 | 1,931.44 | 3,711.54 |
| share of other comprehensive income equity accounted investees | 797.88 | 2,007.16 | 380.85 | 2,805.04 | 1,778.38 | 3,181.35 |
| Total Other Comprehensive Income | 1,605.17 | 7,695.61 | 1,038.96 | 9,300.78 | 3,709.82 | 6,892.89 |
| 11 Total Comprehensive income for the Year (9+10) | 3,434.58 | 10,149.52 | 2,461.44 | 13,584.10 | 5,703.16 | 12,607.40 |
| 12 Paid-up equity share capital (Face value of ₹10/- each) | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |
| 13 (i) Earnings per share (of ₹ 10/- each) (not annualised) : | | | | | | |
| - Basic (In ₹) | 182.94 | 245.39 | 142.25 | 428.33 | 199.33 | 571.45 |
| - Diluted (In ₹) | 182.94 | 245.39 | 142.25 | 428.33 | 199.33 | 571.45 |

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

NOTES :

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th day of November, 2021. The Statutory Auditors have carried out a Limited Review of the above results.
- The financial results of the Group 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) (Amendments) Rules, 2016
- Nature of capital market in which the Group operates is such that the quarterly results do not indicate the likely annual performance.
- The Group 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.

Place : Kolkata
Date : The 12th day of November, 2021

(C K. Dhanuka)
Chairman
DIN : 00005684

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 CONSOLIDATED ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2021

(₹ In Lakhs)

| Particulars | As at 30 September 2021 | As at 31 March 2021 |
|--|----------------------------|------------------------|
| | Unaudited | Audited |
| Assets | | |
| Financial assets | | |
| Cash and cash equivalents | 273.51 | 57.34 |
| Bank balances other than cash and cash equivalents | 10.61 | 9.71 |
| Investments | 61,773.18 | 47,290.92 |
| Other financial assets | 159.36 | 657.02 |
| Non-financial assets | | |
| Investment property | 644.47 | 660.55 |
| Property, plant and equipment | 93.61 | 97.69 |
| Right of Use Assets | 409.30 | 414.11 |
| Other non-financial assets | 565.80 | 504.91 |
| Total assets | 63,929.84 | 49,692.25 |
| Liabilities and equity | | |
| Liabilities | | |
| Financial liabilities | | |
| Other financial liabilities | 457.36 | 453.66 |
| Non-financial liabilities | | |
| Deferred tax liabilities (Net) | 691.57 | 100.54 |
| Current tax liabilities (Net) | 95.58 | 12.77 |
| Provisions | 2.69 | 2.62 |
| Other non- financial liabilities | 0.93 | 0.05 |
| Total liabilities | 1,248.13 | 569.64 |
| Equity | | |
| Equity share capital | 100.00 | 100.00 |
| Other equity | 62,581.71 | 49,022.61 |
| Total equity | 62,681.71 | 49,122.61 |
| Total liabilities and equity | 63,929.84 | 49,692.25 |



**CONSOLIDATED STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED
 30TH SEPTEMBER, 2021**

| Particulars | (₹ In Lakhs) | |
|---|---|---|
| | For the Half Year Ended on 30th September 2021 | For the Half Year Ended on 30th September 2020 |
| | Unaudited | Unaudited |
| A. Cash flows from operating activities | | |
| Profit/ (loss) before tax | 4,366.42 | 493.46 |
| Adjustments for: | | |
| Depreciation, amortisation and impairment | 25.10 | 51.80 |
| Finance Cost | 21.99 | - |
| Fair value changes | (355.62) | (535.36) |
| Security Transaction Tax on OCI Shares | (3.40) | - |
| Share of profit/(loss) of equity accounted investees | (3,941.65) | - |
| Operating profit before working capital changes | 112.84 | 9.90 |
| Movement in working capital | | |
| (Increase)/decrease in other financial assets | 497.66 | (447.80) |
| (Increase)/decrease in other non-financial assets | (60.89) | (4.96) |
| (Decrease)/increase in other financial liabilities | 2.34 | 10.07 |
| (Decrease)/increase in other non-financial liabilities | 0.88 | (28.68) |
| Increase in long term provisions | 0.07 | - |
| Cash used in operations | 552.90 | (461.47) |
| Direct taxes paid (net of refunds) | (43.20) | (24.50) |
| Net cash generated from operating activities | 509.70 | (485.97) |
| Cash flow from investing activities | | |
| Acquisition of property, plant and equipment | (0.12) | 0.55 |
| Acquisition of Right use of Assets | - | - |
| Purchase of Investment | (3,053.35) | (5,091.46) |
| Sale of Investment | 2,773.56 | 5,153.63 |
| Share Difference Loss | - | (4.78) |
| Dividend From Associate | 32.91 | - |
| Net cash used in investing activities | (247.00) | 57.94 |
| Cash flow from financing activities | | |
| Dividend paid | (25.00) | (11.67) |
| Dividend tax | - | - |
| Payment of Lease Liability | (20.63) | - |
| Net cash used in financing activities | (45.63) | (11.67) |
| Net increase/ (decrease) in cash and cash equivalents | 217.07 | (439.70) |
| Cash and cash equivalents at the beginning of the year | 67.05 | 903.44 |
| Cash and cash equivalents at the end of the year | 284.12 | 463.74 |
| Components of cash and cash equivalents | | |
| Cash on hand | 5.00 | 5.06 |
| Balance with bank | 268.51 | 436.17 |
| - On current accounts | 10.61 | 22.51 |
| Total cash and cash equivalents | 284.12 | 463.74 |



By order of the Board
 For Naga Dhunseri Group Ltd.

(C.K. Dhanuka)
 Chairman
 DIN : 00005684

Place : Kolkata
 Date : The 12th day of November, 2021