



**Independent Auditor's Review Report on the unaudited standalone quarterly financial results of Mint Investments Limited for the quarter and half year ended 30 September 2023**

TO

**BOARD OF DIRECTORS OF MINT INVESTMENTS LIMITED**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Mint Investments Limited ('the Company'), for the quarter ended 30<sup>th</sup> September 2023 and year-to-date results for the period from 1<sup>st</sup> April, 2023 to 30<sup>th</sup> September, 2023, together with the notes thereon ('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.
5. The comparative figures for the previous quarters and previous year have been reviewed and audited by the predecessor auditor and we have relied on these figures and report for comparison

*P K Dhandhan*

**PRABHAT KUMAR DHANDHANIA, FCA, PARTNER**

(Membership No. 052613)

For & On behalf of

**DHANDHANIA & ASSOCIATES**

Chartered Accountants

Firm Registration No. 316052E

UDIN: 23052613BGUVQY1636



Place: Kolkata

Date: 11<sup>th</sup> Day of November, 2023



**MINT INVESTMENTS LTD.**  
**Regd. Office: "DHUNSERI HOUSE"**  
**4A, WOODBURN PARK, KOLKATA-700 020**  
**CIN - L15142WB1974PLC029184; Website : www.mintinvestments.in;**  
**E.mail : mail@mintinvestments.in; Phone : 2280-1950**

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER 2023**

Sl. No.	Particulars	( In ₹ Lakhs)					
		Quarter Ended			Half Year Ended		Year End
		30.09.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	31.03.2023 (Audited)
1	<b>(a) Income from operations</b>						
	Interest income	1.77	2.04	3.44	3.81	6.86	13.31
	Dividend income	229.02	20.37	196.74	249.39	211.76	231.89
	Rental income	6.66	6.82	6.66	13.48	8.56	21.74
	Net gain on fair value changes	820.16	606.10	302.93	1,426.26	129.56	286.98
	<b>Total income from operations</b>	<b>1,057.61</b>	<b>635.33</b>	<b>509.77</b>	<b>1,692.94</b>	<b>356.74</b>	<b>553.92</b>
	(b) Other income	0.73	0.01	0.77	0.74	0.78	0.80
	<b>Total income (a + b)</b>	<b>1,058.34</b>	<b>635.34</b>	<b>510.54</b>	<b>1,693.68</b>	<b>357.52</b>	<b>554.72</b>
2	<b>Expenses</b>						
	Finance costs	0.38	0.38	0.14	0.76	0.29	0.58
	Impairment on financial assets	-	-	-	-	-	(0.27)
	Employee benefits expenses	20.36	18.68	15.95	39.04	33.85	64.65
	Depreciation and amortisation	10.54	9.98	10.42	20.52	20.84	41.67
	Other expenses	36.50	10.73	25.31	47.23	47.82	78.11
	<b>Total expenses</b>	<b>67.78</b>	<b>39.77</b>	<b>51.82</b>	<b>107.55</b>	<b>102.80</b>	<b>184.74</b>
3	<b>Profit/(loss) before Tax (1-2)</b>	<b>990.56</b>	<b>595.57</b>	<b>458.72</b>	<b>1,586.13</b>	<b>254.72</b>	<b>369.98</b>
4	<b>Tax expenses</b>						
	(a) Current tax	97.00	-	46.63	97.00	49.63	41.28
	(b) Deferred tax	67.82	64.71	25.24	132.53	(18.35)	9.88
	(c) Earlier year tax adjustments	-	-	3.27	-	3.27	(3.56)
	<b>Total tax expenses</b>	<b>164.82</b>	<b>64.71</b>	<b>75.14</b>	<b>229.53</b>	<b>34.55</b>	<b>47.60</b>
5	<b>Profit after tax (3-4)</b>	<b>825.74</b>	<b>530.86</b>	<b>383.58</b>	<b>1,356.60</b>	<b>220.17</b>	<b>322.38</b>
6	<b>Other comprehensive income</b>						
	Items that will not be reclassified to profit or loss						
	i) Equity instruments through other comprehensive income - net gain on disposal & change in fair value	1,122.52	2,723.01	907.86	3,845.53	(341.07)	(604.93)
	ii) Remeasurement of defined benefit (asset)/liability	0.34	0.35	-	0.69	-	1.31
	iii) Income tax effect on above items	(191.88)	(294.28)	(90.32)	(486.16)	50.58	69.00
	<b>Total other comprehensive income</b>	<b>930.98</b>	<b>2,429.08</b>	<b>817.54</b>	<b>3,360.06</b>	<b>(290.49)</b>	<b>(534.62)</b>
7	<b>Total comprehensive income for the Year (5+6)</b>	<b>1,756.72</b>	<b>2,959.94</b>	<b>1,201.12</b>	<b>4,716.66</b>	<b>(70.32)</b>	<b>(212.24)</b>
8	Paid-up equity share capital (Face value of ₹10/- each)	554.00	554.00	554.00	554.00	554.00	554.00
9	(i) Earnings per share (of ₹ 10/- each) (not annualised)						
	- Basic (In ₹)	14.90	9.58	6.92	24.49	3.97	5.82
	- Diluted (In ₹)	14.90	9.58	6.92	24.49	3.97	5.82

**NOTES :**

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 11th November, 2023. 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.
- 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 / (loss) on fair value changes includes gain / (loss) on sale and changes in fair value of investments as at period end.
- Figures for previous year/period have been regrouped / rearranged wherever considered necessary to conform to current period presentation.
- The review report issued in accordance with Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements), 2015 are also available on the website of the Company viz. www.mintinvestments.in.

By order of the Board  
For Mint Investments Ltd.



(C.K. Dhanuka)  
Chairman  
DIN : 00005684

Place : Kolkata  
Date : The 11th day of November, 2023

**MINT INVESTMENTS LTD.**

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CIN - L15142WB1974PLC029184; Website : www.mintinvestments.in;

E.mail : mail@mintinvestments.in; Phone : 2280-1950

**STATEMENT OF STANDALONE ASSETS & LIABILITIES AS AT 30TH SEPTEMBER, 2023**

(₹ In Lakhs)

Sl. No.	Particulars	As on 30th September 23	As on 31st March 23
		(Unaudited)	(Audited)
	<b>Assets</b>		
	<b>Financial assets</b>		
(a)	Cash and cash equivalents	336.05	279.24
(b)	Bank balances other than cash and cash equivalents	0.24	0.24
(c)	Loans	74.79	96.05
(d)	Investments	22,495.11	17,232.45
(e)	Security Deposit	4.16	0.72
(f)	Other financial assets	114.03	8.05
	<b>Non-financial assets</b>		
(a)	Current tax assets (net)	-	9.69
(b)	Investment property	550.58	565.16
(c)	Property, plant and equipment	146.68	141.90
(d)	Right of Use Assets	12.82	0.39
(e)	Other non-financial assets	28.99	24.87
	<b>Total assets</b>	<b>23,763.45</b>	<b>18,358.76</b>
	<b>Liabilities and equity</b>		
	<b>Liabilities</b>		
	<b>Financial liabilities</b>		
(a)	Other financial liabilities	36.06	9.78
	<b>Non-financial liabilities</b>		
(a)	Deferred tax liabilities (net)	849.11	347.83
(b)	Current tax liabilities (net)	159.31	-
(b)	Provisions	26.75	25.19
(c)	Other non- financial liabilities	1.87	2.27
	<b>Total liabilities</b>	<b>1,073.10</b>	<b>385.07</b>
	<b>Equity</b>		
(a)	Equity share capital	554.00	554.00
(b)	Other equity	22,136.35	17,419.69
	<b>Total equity</b>	<b>22,690.35</b>	<b>17,973.69</b>
	<b>Total liabilities and equity</b>	<b>23,763.45</b>	<b>18,358.76</b>



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**STANDALONE STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2023**

( In ₹ Lakhs)

Particulars	For the half year ended 30 September 2023	For the half year ended 30 September 2022
<b>A. Cash flows from operating activities</b>		
<b>Profit/ (loss) before tax</b>	<b>1,586.13</b>	<b>254.71</b>
<b>Adjustments for:</b>		
Depreciation, amortisation and impairment	20.52	20.84
Provision for Gratuity- OCI	0.69	-
Fair value changes	(1,426.26)	(129.56)
Profit on sale of Motor Vehicle	(0.73)	-
Finance Cost	0.76	0.29
Security Transaction Tax on OCI Shares	(6.64)	(5.08)
<b>Operating profit before working capital changes</b>	<b>174.47</b>	<b>141.20</b>
<b>Movement in working capital</b>		
(Increase)/decrease in other financial assets	(105.98)	(105.90)
(Increase)/decrease in Security Deposit	(3.44)	11.08
(Increase)/decrease in other non-financial assets	(4.12)	(5.56)
Increase/(decrease) in other financial liabilities	13.58	(4.92)
Increase/(decrease) in other non-financial liabilities	(0.40)	0.08
Increase/(decrease) in long term provisions	1.55	1.57
Purchase of Investment	(5,504.93)	(5,633.27)
Sale of Investment	5,525.73	5,411.23
Share Difference Profit	(5.03)	(0.17)
<b>Cash used in operations</b>	<b>91.43</b>	<b>(184.66)</b>
Direct taxes paid (net of refunds)	(45.39)	(45.66)
<b>Net cash generated from operating activities</b>	<b>46.04</b>	<b>(230.32)</b>
<b>Cash flow from investing activities</b>		
Repayment of Loan received	21.26	6.16
Investments in Art & Paintings	-	(3.57)
Sale proceed from Property, Plant & Equipments	1.70	-
Acquisition of Property, Plant & Equipments	(9.19)	-
<b>Net cash used in investing activities</b>	<b>13.77</b>	<b>2.59</b>
<b>Cash flow from financing activities</b>		
Dividend paid	-	-
Dividend tax	-	-
Payment of lease liability	(3.00)	(3.00)
<b>Net cash used in financing activities</b>	<b>(3.00)</b>	<b>(3.00)</b>
<b>Net increase/ (decrease) in cash and cash equivalents</b>	<b>56.81</b>	<b>(230.73)</b>
<b>Cash and cash equivalents at the beginning of the period</b>	<b>279.48</b>	<b>394.80</b>
<b>Cash and cash equivalents at the end of the period</b>	<b>336.29</b>	<b>164.07</b>
<b>Components of cash and cash equivalents</b>		
<b>Cash on hand</b>	<b>5.00</b>	<b>5.00</b>
<b>Balance with bank</b>		
- Current Account	331.05	158.77
- Dividend A/c	0.24	0.30
<b>Total cash and cash equivalents</b>	<b>336.29</b>	<b>164.07</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 conform to current period presentation.

By order of the Board  
For Mint Investments Ltd.(C.K. Dhanuka)  
Chairman  
DIN : 00005684

Place : Kolkata

Date : The 11th day of November, 2023





**Independent Auditor's Review Report on the unaudited consolidated financial results of Mint Investments Limited for the quarter and half year ended 30<sup>th</sup> September 2023**

**TO**

**BOARD OF DIRECTORS OF MINT INVESTMENTS LIMITED**

1. We have reviewed the accompanying unaudited consolidated financial results of Mint Investments Limited ('the Parent Company') and its share of the profit after tax and total comprehensive income of its associates for the quarter ended 30<sup>th</sup> September 2023 and year-to-date results for the period from 1<sup>st</sup> April 2023 to 30<sup>th</sup> September 2023 ("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 entities:

Sl. No	Particulars	Relationship
1	Dhunseri Investments Limited and its subsidiary and associates	Associate
2	Naga Dhunseri Group Limited and its associate	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 auditors 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. 3,119.35 lakhs and total comprehensive income/(loss) of Rs. 8,804.46 lakhs for the period from 1<sup>st</sup> April 2023 to 30<sup>th</sup> September 30, 2023 as considered in the consolidated unaudited 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. The comparative figures for the previous quarters and previous year have been reviewed and audited by the predecessor auditor and we have relied on these figures and report for comparison.
7. Our conclusion on the statement is not modified in respect of the above matter.

Place: Kolkata

Date: The 11<sup>th</sup> day of November, 2023



*P K Dhandhan*  
**PRABHAT KUMAR DHANDHANIA, FCA, PARTNER**  
(Membership No. 306592)  
For & On behalf of  
**DHANDHANIA & ASSOCIATES**  
Chartered Accountants  
Firm Registration No. 316052E  
**UDIN: 23052613BGUVQZ4257**



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**STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER 2023**

( In ₹ Lakhs)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year End
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>(a) Income from operations</b>						
	Interest income	1.77	2.04	3.44	3.81	6.86	13.31
	Dividend income	151.87	20.37	119.59	172.24	134.61	154.74
	Rental income	6.66	6.82	6.66	13.48	8.56	21.74
	Net gain on fair value changes	820.16	606.10	302.93	1,426.26	129.56	286.98
	<b>Total income from operations</b>	<b>980.46</b>	<b>635.33</b>	<b>432.62</b>	<b>1,615.79</b>	<b>279.59</b>	<b>476.77</b>
	(b) Other income	0.73	0.01	0.77	0.74	0.78	0.80
	<b>Total income (a + b)</b>	<b>981.19</b>	<b>635.34</b>	<b>433.39</b>	<b>1,616.53</b>	<b>280.37</b>	<b>477.57</b>
2	<b>Expenses</b>						
	Finance costs	0.38	0.38	0.14	0.76	0.29	0.58
	Impairment on financial assets	-	-	-	-	-	(0.27)
	Employee benefits expenses	20.36	18.68	15.95	39.04	33.85	64.65
	Depreciation and amortisation	10.54	9.98	10.42	20.52	20.84	41.67
	Other expenses	36.50	10.73	25.31	47.23	47.82	78.11
	<b>Total expenses</b>	<b>67.78</b>	<b>39.77</b>	<b>51.82</b>	<b>107.55</b>	<b>102.80</b>	<b>184.74</b>
3	<b>Profit/(loss) before share of profit from equity accounted investee and tax (1-2)</b>	<b>913.41</b>	<b>595.57</b>	<b>381.57</b>	<b>1,508.98</b>	<b>177.57</b>	<b>292.83</b>
4	Share of profit from equity accounted investee	2,616.82	1,356.47	2,962.56	3,973.29	11,860.62	15,560.42
5	<b>Profit/(loss) before tax (3+4)</b>	<b>3,530.23</b>	<b>1,952.04</b>	<b>3,344.13</b>	<b>5,482.27</b>	<b>12,038.19</b>	<b>15,853.25</b>
6	<b>Tax expenses</b>						
	(a) Current tax	97.00	-	46.63	97.00	49.63	41.28
	(b) Deferred tax	67.82	64.71	25.24	132.53	(18.35)	9.88
	(c) Earlier year tax adjustments	-	-	3.27	-	3.27	(3.56)
	<b>Total tax expenses</b>	<b>164.82</b>	<b>64.71</b>	<b>75.14</b>	<b>229.53</b>	<b>34.55</b>	<b>47.60</b>
7	<b>Profit after tax (5-6)</b>	<b>3,365.41</b>	<b>1,887.33</b>	<b>3,268.99</b>	<b>5,252.74</b>	<b>12,003.64</b>	<b>15,805.65</b>
8	<b>Other comprehensive income</b>						
	Items that will not be reclassified to profit or loss						
	i) Equity instruments through other comprehensive income - net gain on disposal & change in fair value	1,122.52	2,723.01	907.86	3,845.53	(341.07)	(604.93)
	ii) Remeasurement of defined benefit (asset)/liability	0.34	0.35	-	0.69	-	1.31
	iii) Income tax effect on above items	(191.88)	(294.28)	(90.32)	(486.16)	50.58	69.00
	<b>Total other comprehensive income</b>	<b>930.98</b>	<b>2,429.08</b>	<b>817.54</b>	<b>3,360.06</b>	<b>(290.49)</b>	<b>(534.62)</b>
	Other comprehensive income from associates	3,646.20	4,056.82	4,157.63	7,703.02	1,028.11	1,656.15
9	<b>Total other comprehensive income</b>	<b>4,577.18</b>	<b>6,485.90</b>	<b>4,975.17</b>	<b>11,063.08</b>	<b>737.62</b>	<b>1,121.53</b>
10	<b>Total comprehensive income for the Year (7+9)</b>	<b>7,942.59</b>	<b>8,373.23</b>	<b>8,244.16</b>	<b>16,315.82</b>	<b>12,741.26</b>	<b>16,927.18</b>
11	Paid-up equity share capital (Face value of ₹10/- each)	554.00	554.00	554.00	554.00	554.00	554.00
12	(i) Earnings Per Share (of ₹ 10/- each) (not annualised) :						
	- Basic (In ₹)	60.75	34.07	59.01	94.81	216.67	285.30
	- Diluted (In ₹)	60.75	34.07	59.01	94.81	216.67	285.30

**NOTES :**

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 11th November, 2023. 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) Rules, 2015 as amended.
- Nature of capital market in which the investor 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 / (loss) on fair value changes includes gain / (loss) on sale and changes in fair value of investments as at period end.
- Figures for previous year/period have been regrouped / rearranged wherever considered necessary to conform to current period presentation.
- The review report issued in accordance with Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements), 2015 are also available on the website of the Company viz. www.mintinvestments.in.

Place : Kolkata  
Date : The 11th day of November, 2023



By order of the Board  
For Mint Investments Ltd.

(C.K. Dhanuka)  
Chairman  
DIN : 00005684

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**STATEMENT OF CONSOLIDATED ASSETS & LIABILITIES AS AT 30TH SEPTEMBER, 2023**

(₹ In Lakhs)

Sl. No.	Particulars	As on 30th September 23	As on 31st March 23
		(Unaudited)	(Audited)
	<b>Assets</b>		
	<b>Financial assets</b>		
(a)	Cash and cash equivalents	336.05	279.24
(b)	Bank balances other than cash and cash equivalents	0.24	0.24
(c)	Loans	74.79	96.05
(d)	Investments	1,63,958.96	1,47,097.14
(e)	Security Deposit	4.16	0.72
(f)	Other financial assets	114.03	8.05
	<b>Non-financial assets</b>		
(a)	Current tax assets (net)	-	9.69
(b)	Investment property	550.58	565.16
(c)	Property, plant and equipment	146.68	141.90
(d)	Right of Use Assets	12.82	0.39
(e)	Other non-financial assets	28.99	24.87
	<b>Total assets</b>	<b>1,65,227.30</b>	<b>1,48,223.45</b>
	<b>Liabilities and equity</b>		
	<b>Liabilities</b>		
	<b>Financial liabilities</b>		
(a)	Other financial liabilities	36.06	9.78
	<b>Non-financial liabilities</b>		
(a)	Deferred tax liabilities (net)	849.11	347.83
(b)	Current tax liabilities (net)	159.31	-
(c)	Deferred tax liabilities (net)	26.75	25.19
(D)	Other non- financial liabilities	1.87	2.27
	<b>Total liabilities</b>	<b>1,073.10</b>	<b>385.07</b>
	<b>Equity</b>		
(a)	Equity share capital	554.00	554.00
(b)	Other equity	1,63,600.20	1,47,284.38
	<b>Total equity</b>	<b>1,64,154.20</b>	<b>1,47,838.38</b>
	<b>Total liabilities and equity</b>	<b>1,65,227.30</b>	<b>1,48,223.45</b>





**MINT INVESTMENTS LTD.**

Regd. Office: "DHUNSERI HOUSE"

4A, WOODBURN PARK, KOLKATA-700020

CIN - L15142WB1974PLC029184; Website : www.mintinvestments.in;

E.mail : mail@mintinvestments.in; Phone : 2280-1950

**CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2023**

( In ₹ Lakhs)

Particulars	For the half year ended 30 September 2023	For the half year ended 30 September 2022
<b>A. Cash flows from operating activities</b>		
Profit/ (loss) before tax	5,482.27	12,038.19
Adjustments for:		
Share of profit from equity accounted investees	(3,973.29)	(11,860.62)
Depreciation, amortisation and impairment	20.52	20.84
Provision for Gratuity- OCI	0.69	-
Fair value changes	(1,426.26)	(129.56)
Profit on sale of Motor Vehicle	(0.73)	-
Finance Cost	0.76	0.29
Security Transaction Tax on OCI Shares	(6.64)	(5.08)
<b>Operating profit before working capital changes</b>	<b>97.32</b>	<b>64.06</b>
<b>Movement in working capital</b>		
(Increase)/decrease in other financial assets	(105.98)	(105.90)
(Increase)/decrease in Security Deposit	(3.44)	11.08
(Increase)/decrease in other non-financial assets	(4.12)	(5.56)
Increase/(decrease) in other financial liabilities	13.58	(4.92)
Increase/(decrease) in other non-financial liabilities	(0.40)	0.08
Increase/(decrease) in long term provisions	1.55	1.57
Purchase of Investment	(5,504.93)	(5,633.28)
Sale of Investment	5,525.73	5,411.23
Share Difference Profit	(5.03)	(0.17)
<b>Cash used in operations</b>	<b>14.28</b>	<b>(261.81)</b>
Direct taxes paid (net of refunds)	(45.39)	(45.66)
<b>Net cash generated from operating activities</b>	<b>(31.11)</b>	<b>(307.47)</b>
<b>Cash flow from investing activities</b>		
Dividend from Associates	77.15	77.15
Repayment of Loan received	21.26	6.16
Investments in Art & Paintings	-	(3.57)
Sale proceed from Property, Plant & Equipments	1.70	-
Acquisition of Property, Plant & Equipments	(9.19)	-
<b>Net cash used in investing activities</b>	<b>90.92</b>	<b>79.74</b>
<b>Cash flow from financing activities</b>		
Dividend paid	-	-
Dividend tax	-	-
Payment of lease liability	(3.00)	(3.00)
<b>Net cash used in financing activities</b>	<b>(3.00)</b>	<b>(3.00)</b>
<b>Net increase/ (decrease) in cash and cash equivalents</b>	<b>56.81</b>	<b>(230.73)</b>
<b>Cash and cash equivalents at the beginning of the period</b>	<b>279.48</b>	<b>394.80</b>
<b>Cash and cash equivalents at the end of the period</b>	<b>336.29</b>	<b>164.07</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	5.00	5.00
<b>Balance with bank</b>		
- Current Account	331.05	158.77
- Dividend A/c	0.24	0.30
<b>Total cash and cash equivalents</b>	<b>336.29</b>	<b>164.07</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 conform to current period presentation.

By order of the Board

For Mint Investments Ltd.



(C.K. Dhanuka)

Chairman

DIN : 00005684

Place : Kolkata

Date : The 11th day of November, 2023