



MINT INVESTMENTS LIMITED

CIN No. L15142WB1974PLC029184

REGISTERED OFFICE : DHUNSERI HOUSE

4A WOODBURN PARK, KOLKATA - 700 020

Phone : 2280 1950 (5 Lines) Fax : 91 33 2287 8995

Ref. No. MIL/7/2019/

05.12.2019

The Secretary
The Calcutta Stock Exchange
7, Lyons Range
Kolkata- 700001

Stock Code: 10023148

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

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., 5th December, 2019, inter alia, have considered, approved and taken on record the Unaudited Financial Results (Standalone & Consolidated) for the Quarter and Half Year ended 30th September, 2019.

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, 2019, 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.

Further the Board of Directors informs you that Mrs. Amrita Maloo has been appointed as the Chief Financial Officer of the Company w.e.f. 5th December, 2019. A brief profile of Mrs. Amrita Maloo is enclosed herewith.

The Meeting of the Board of Directors of the Company commenced at 05:00 P.M. and concluded at 08:00 P.M.

This is for your kind information and record.

Kindly acknowledge the same.

Thanking you.

Yours faithfully,
For **MINT INVESTMENTS LIMITED**

Aruna Dhanuka

Aruna Dhanuka
Director
DIN: 00005677



Encl: as above.

INDEPENDENT AUDITORS REVIEW REPORT

TO THE BOARD OF DIRECTORS OF
MINT INVESTMENT LIMITED.

Dhunseri House, 4A Woodburn Park, Kolkata- 700020

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ('the Statement') of **MINT INVESTMENT LTD.** ('the Company'), for the Quarter and half year ended 30th September, 2019. The Statement has been prepared by the Company pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015"). This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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 financial statements are free from material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus, provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial Results prepared in accordance with applicable Indian Accounting Standards (Ind AS) and other recognized 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 including the manner in which it is to be disclosed, or that it contains any material misstatement except the Provision for Deferred Tax, as per Ind AS 12 on "Accounting for Taxes on Income" for which the management opined that these cannot be ascertained at this stage and will be accounted for at the end of the year.

For U.S. AGARWAL & ASSOCIATES
Chartered Accountants
Firm Regd No. 314213E



Partner

(CA B.K. Agarwala)

Membership No.051635

UDIN- 19051635AAAAIV5160

Dated: The 05th Day of December, 2019

Kolkata:

42/1 B. B. Ganguly Street, Pin - 700012
033 4003 6763
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Assam (Branch):

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MINT INVESTMENTS LIMITED
REGD. OFFICE : " DHUNSERI HOUSE ",
4A, WOODBURN PARK, KOLKATA - 700 020.
CIN No.:L15142WB1974PLC029184

E-mail: mail@mintinvestments.in; Website:www.mintinvestments.in; Ph No.: 2280 1950

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2019

(₹ in Lakhs)

PARTICULARS	STANDALONE					
	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 (a) Revenue from operations						
Sale of Shares and Securities	361.34	477.30	1,192.00	838.64	1,562.50	1,613.88
Interest Income on Loans and Advances	2.84	3.17	9.44	6.01	14.39	24.36
Gain/(Loss) on Sale of Investments	52.66	31.89	(59.11)	84.55	(16.33)	(14.49)
Changes in investment measured through FVTPL	(81.71)	208.15	(131.44)	126.44	(138.28)	85.05
Dividend Income	161.12	6.59	159.46	167.71	159.51	164.43
Rent Received	6.35	0.34	5.89	6.69	6.24	6.93
Hire Charges	4.50	4.51	4.50	9.01	9.01	18.02
Licence Fees	7.27	7.28	3.14	14.55	6.26	20.81
Total Revenue from Operations	514.37	739.23	1,183.88	1,253.60	1,603.30	1,918.99
(b) Other income	0.04	0.31	0.03	0.35	0.34	0.40
Total income (a + b)	514.41	739.54	1,183.91	1,253.95	1,603.64	1,919.39
2 Expenses						
(a) Purchase of Stock in Trade	235.18	0.29	1,098.33	235.47	1,804.69	1,938.44
(b) Changes in Inventories of Stock in Trade	50.04	535.31	(52.90)	585.35	(256.66)	(321.30)
(c) Employee benefits expense	21.87	24.02	23.52	45.89	44.79	88.32
(d) Depreciation and amortisation expense	7.96	10.65	16.06	18.61	21.59	48.58
(e) Other expenses	37.19	47.29	21.95	84.48	70.55	141.86
Total expenses	352.24	617.56	1,106.96	969.80	1,684.96	1,895.90
3 Profit from operations before exceptional items and taxes (1-2)	162.17	121.98	76.95	284.15	(81.32)	23.49
4 Exceptional Items	-	-	-	-	-	0.04
5 Profit from operations after Exceptional Items before Tax (3+4)	162.17	121.98	76.95	284.15	(81.32)	23.53
6 Tax expenses						
(a) Current Tax	33.12	26.00	28.00	59.12	36.00	10.00
(b) Deferred Tax	-	-	-	-	-	0.11
(c) Earlier Year Tax Adjustments	-	-	-	-	-	0.66
7 Net Profit / (Loss) after taxes from continuing operations of investments accounted for using the Equity method (5 -6)	129.05	95.98	48.95	225.03	(117.32)	12.76
8 Other Comprehensive Income,						
(A) (i) Items that will not be reclassified to profit or loss	(1,700.91)	(1,422.00)	(3,995.68)	(3,122.91)	(6,298.82)	(6,165.50)
(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(1,700.91)	(1,422.00)	(3,995.68)	(3,122.91)	(6,298.82)	(6,165.50)
(B) (i) Items that will be reclassified to profit or loss	0.10	0.10	0.10	0.20	0.19	0.38
(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	0.10	0.10	0.10	0.20	0.19	0.38
Total Other Comprehensive Income	(1,700.81)	(1,421.90)	(3,995.58)	(3,122.71)	(6,298.63)	(6,165.12)
9 Total Comprehensive income for the Year (7+8)	(1,571.76)	(1,325.92)	(3,946.63)	(2,897.68)	(6,415.95)	(6,152.36)
10 Paid-up equity share capital (Face value of ₹10/- each)	554.00	554.00	554.00	554.00	554.00	554.00
11 (i) Earnings per share (of ₹ 10/- each) (not annualised) :						
- Basic (In ₹)	2.33	1.73	0.88	4.06	(2.12)	0.23
- Diluted (In ₹)	2.33	1.73	0.88	4.06	(2.12)	0.23



NOTES :

1 The Company has adopted 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, from 1st April 2019 and the effective date of such transition is 1st April 2018. Such transition has been carried out from the erstwhile Accounting Standards notified under the Act, read with relevant rules issued thereunder and guidelines issued by the Reserve Bank of India ("RBI") (collectively referred to as 'the Previous GAAP'). Accordingly, the impact of transition has been recorded in the opening reserves as at 1st April 2018 and the corresponding figures, presented in these results, have been restated/reclassified.

2 As required by paragraph 32 of Ind AS 101, net profit reconciliation is as under.

Particulars	(₹ in Lakhs)		
	Standalone Quarter 30.09.2018 (Unaudited)	Standalone Half year 30.09.2018 (Unaudited)	Standalone Year ended 31.03.2019 (Unaudited)
Net profit after tax as reported under Indian GAAP	352.87	259.74	171.12
Add/Less: Adjustment on account of :			
Fair Valuation of Investments in Shares through Profit and Loss	(300.72)	(373.78)	(150.44)
Changes due to Reinstatement of Security Deposit	0.01	0.02	0.03
Depreciation expenses	(3.10)	(3.10)	(7.57)
Actuarial expense on valuation of gratuity	(0.10)	(0.19)	(0.38)
Net Profit as per Ind AS	48.95	(117.32)	12.76
Other Comprehensive Income, net of income tax	(3,995.58)	(6,298.63)	(6,165.12)
Total Comprehensive Income	(3,946.63)	(6,415.95)	(6,152.36)

3 The Financial results for the quarter and half year ended September 30, 2019 and September 30, 2018 are IND AS Compliant. The reinstated Ind AS Standalone results for the quarter and half year ended September 30, 2018 has not been subjected to limited review. However the Company's management has exercised due diligence to ensure that such financial results provide a true and fair view of the Company's affairs.

4 Nature of capital market in which the Company operates is such that the quarterly result do not indicate the likely annual performance.

5 The Company's primary activity is Investment in Shares and Securities and as such no separate information is required to be furnished in terms of Indian Accounting Standard - 108, Operating Segments prescribed under Section 133 of The Companies Act, 2013.

6 There is a possibility that these financial results for the current year and previous periods may require adjustments due to changes in financial reporting requirements arising from new standards, modifications to the existing standards, guidelines issued by the Ministry of Corporate affairs and RBI or changes in the use of one or more optional exemptions from full retrospective application of certain Ind AS permitted under Ind AS 101 which may arise upon finalisation of the financial statements as at and for the year ending 31st March, 2020 prepared under Ind AS.

7 The Company has adopted Ind AS 116 "Leases" effective 1 April 2019. The adoption of this standard did not have any material impact on these financial results.

8 Other Expenses, Depreciation & Amortisation Expense and Finance cost" for the quarter and half year ended on 30th September, 2019 are not comparable as the Rental Expense has been recognised as Depreciation Expense and Interest Expense to comply with the requirement of IND AS 116.

9 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 5th December, 2019. The Statutory Auditors have carried out a Limited Review of the financial results for the quarter ended 30th September, 2019.

10 No adjustment has been made in respect of Deferred Tax as per IND AS 12 as the same would be provided at year end.



By order of the Board
For Mint Investments Limited

Aruna Dhanuka

ARUNA DHANUKA
Director

Place : Kolkata
Date : The 5th day of December , 2019

DIN: 00005677

MINT INVESTMENTS LIMITED
REGD. OFFICE : " DHUNSERI HOUSE ",
4A, WOODBURN PARK, KOLKATA - 700 020.
CIN No.:L15142WB1974PLC029184

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STATEMENT OF STANDALONE ASSETS AND LIABILITIES

(₹ in Lakhs)

SL. No.	PARTICULARS	As at 30th Sept, 2019 (Unaudited)	As at 30th Sept, 2018 (Unaudited)	As at 31st March, 2019 (Audited)
	ASSETS			
(1)	Financial Assets			
(a)	Cash and Cash Equivalents	87.28	36.70	53.06
(b)	Bank Balance other than (a) above	0.75	0.88	0.69
(c)	Receivables			
	I. Trade Receivables	45.17	64.08	0.07
(d)	Loans	170.50	287.50	240.50
(e)	Investments	13,319.35	15,295.64	15,606.51
(f)	Other Financial Assets	11.47	13.43	6.80
		13,634.52	15,698.23	15,907.63
(2)	Non-Financial Assets			
(a)	Inventories	1,368.21	1,888.92	1,953.57
(b)	Current Tax Assets	573.88	664.55	567.59
(c)	Deferred tax assets (net)	9.77	9.88	9.77
(d)	Investment Property	731.45	768.79	749.72
(e)	Property, plant & equipment	192.33	196.80	189.89
(g)	Other Non-financial Assets	7.30	7.64	5.82
		2,882.94	3,536.58	3,476.36
	TOTAL - ASSETS	16,517.46	19,234.81	19,383.99
	LIABILITIES & EQUITIES			
(1)	Financial Liabilities			
(a)	Trade Payables			
	Total Outstanding dues of micro enterprises and small enterprises	-	-	-
	Total Outstanding dues of creditors other than micro enterprises and small enterprises	-	22.45	-
(b)	Other Financial Liabilities	0.75	0.88	0.69
		0.75	23.33	0.69
(2)	Non-Financial Liabilities			
(a)	Current Tax Liabilities	0.62	-	0.62
(b)	Provisions	284.18	347.41	225.06
(c)	Other Non-financial Liabilities	8.29	9.96	10.93
		293.09	357.37	236.61
(3)	Equity			
(a)	Equity Share Capital	554.00	554.00	554.00
(b)	Other Equity	15,669.62	18,300.11	18,592.69
		16,223.62	18,854.11	19,146.69
	TOTAL - EQUITY AND LIABILITIES	16,517.46	19,234.81	19,383.99



MINT INVESTMENTS LIMITED
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STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2019

(₹ in Lakhs)	
Particulars	For the Half year ended 30th September 2019
	Unaudited
A. CASH FLOW FROM OPERATING ACTIVITIES	
Net Profit / (Loss) before Tax	284.15
Adjustment for :	
Dividend Income	(167.71)
Rental Income	(6.69)
Realised Profit on Sale of Investments	(84.55)
Changes in Fair Valuation of Investments	(126.44)
Depreciation and Amortisation expenses	18.61
Adjustment for Security Deposit	(0.01)
Remeasurement of Defined Benefit Obligations	0.19
Profit on Sale of Motor Vehicle	(0.29)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	(366.89)
Adjustment for Changes in working Capital :	(82.74)
Adjustment for (Increased) / Decrease in Operating Assets :	
Inventories	585.35
Trade Receivable	(45.09)
Short Term Loans & Advances	(0.82)
Long Term Loans & Advances	(0.85)
Other Current Assets	(4.48)
	534.11
Adjustment for (Increase) / Decrease in Operating Liabilities :	
Other Current Liabilities	(2.64)
Long Term Provisions	4.80
Short Term Provisions	(4.80)
	(2.64)
Cash generated from operations	448.73
Direct Taxes (Paid) / Received	(6.28)
Net Cash from / (used in) Operating Activities (A)	442.45
B. CASH FLOW FROM INVESTING ACTIVITIES	
Advance for Flat	
Investment made in diamond	(9.35)
Rent received	6.69
Purchase of Investments	(2,637.28)
Proceeds from Sale of Investments	2,021.87
Dividend Received	167.71
Purchase of Property plant and equipment	(3.48)
Proceeds from Sale of property plant and equipment	1.00
Net Cash from / (used in) Investing Activities (B)	(452.83)
C. CASH FLOW FROM FINANCING ACTIVITIES	
Loan given to Body Corporate	(5.00)
Repayment of loan	83.00
Dividend Paid	(27.64)
Dividend Distribution Tax Paid	(5.69)
Net Cash used in Financing Activities (C)	44.67
Net Increase/(-) Decrease in Cash & Cash Equivalents (A+B+C)	34.28
Opening Balance of Cash & Cash Equivalents	53.75
Closing Balance of Cash & Cash Equivalents	88.03
Cash & Cash Equivalents Comprise :	
Cash - in - hand	5.19
Balances with Scheduled Banks on Unclaimed Dividend Accounts *	0.75
Balances with Scheduled Banks on Current Accounts	82.09
	88.03

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



By order of the Board
For Mint Investments Limited

Aruna Dhanuka

Place : Kolkata
Dated : The 5th Day of December, 2019

ARUNA DHANUKA
Director
DIN: 00005677



THE BOARD OF DIRECTORS

MINT INVESTMENTS LTD.

4A, Woodburn park, Dhunseri House, Kolkata-700020

We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of MINT INVESTMENTS LTD. ("the Parent") and its associates (the Parent and its associates together referred to as "the Group"), and its share of the net profit after tax and total comprehensive income of its associates for the quarter and half year ended 30th September 2019 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter and half year ended 30th September 2018 as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.

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, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

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 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 in accordance 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:

Associates

DHUNSERI INVESTMENTS LTD.

NAGA DHUNSERI GROUP LTD.



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

0374 2337242 / 94350 36849

pkagarwal_ca@rediffmail.com

Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us time to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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.

Our conclusion is not modified in respect of this matter.

The consolidated unaudited financial results also include the Group's share of net profit after tax of Rs.3,155.52 lakhs and total comprehensive income of Rs (4,346.27) lakhs for the half yearly ended September 30, 2019 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.

For U.S. AGARWAL & ASSOCIATES
Chartered Accountants
Firm Regd No. 314213E



Dated: The 05th Day of December, 2019

A handwritten signature in blue ink, appearing to read "B.K. Agarwala".

Partner

(CA B.K. Agarwala)

Membership No.051635

UDIN- 19051635AAAAIV5160

MINT INVESTMENTS LIMITED
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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2019

(₹ in Lakhs)

	PARTICULARS	CONSOLIDATED					
		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	(a) Revenue from operations						
	Sale of Shares and Securities	361.34	477.30	1,192.00	838.64	1,562.50	1,613.88
	Interest Income on Loans and Advances	2.84	3.17	9.44	6.01	14.39	24.36
	Gain/(Loss) on Sale of Investments	52.66	31.89	(59.11)	84.55	(16.33)	(14.49)
	Changes in investment measured through FVTPL	(81.71)	208.15	(131.44)	126.44	(138.28)	85.05
	Dividend Income	111.50	6.59	109.85	118.09	109.90	114.82
	Rent Received	6.35	0.34	5.89	6.69	6.24	6.93
	Hire Charges	4.50	4.51	4.50	9.01	9.01	18.02
	Licence Fees	7.27	7.28	3.14	14.55	6.26	20.81
	Total Revenue from Operations	464.75	739.23	1,134.27	1,203.98	1,553.69	1,869.38
	(b) Other income	0.04	0.31	0.03	0.35	0.34	0.40
	Total income (a + b)	464.79	739.54	1,134.30	1,204.33	1,554.03	1,869.78
2	Expenses						
	(a) Purchase of Stock in Trade	235.18	0.29	1,098.33	235.47	1,804.69	1,938.44
	(b) Changes in Inventories of Stock in Trade	50.04	535.31	(52.90)	585.35	(256.66)	(321.30)
	(c) Employee benefits expense	21.87	24.02	23.52	45.89	44.79	88.32
	(d) Depreciation and amortisation expense	7.96	10.65	16.06	18.61	21.59	48.58
	(e) Other expenses	37.19	47.29	21.95	84.48	70.55	141.86
	Total expenses	352.24	617.56	1,106.96	969.80	1,684.96	1,895.90
3	Profit from operations before exceptional items and taxes (1-2)	112.55	121.98	27.34	234.53	(130.93)	(26.12)
4	Exceptional Items	-	-	-	-	-	0.04
5	Profit from operations after Exceptional Items before Tax (3+4)	112.55	121.98	27.34	234.53	(130.93)	(26.08)
6	Tax expenses						
	(a) Current Tax	33.12	26.00	28.00	59.12	36.00	10.00
	(b) Deferred Tax	-	-	-	-	-	0.11
	(c) Earlier Year Tax Adjustments	-	-	-	-	-	0.66
7	Net Profit / (Loss) after taxes from continuing operations before share of net profits of investments accounted for using the Equity method (5 - 6)	79.43	95.98	(0.66)	175.41	(166.93)	(36.85)
8	Share of profit from associate	2,504.52	651.00	2,665.41	3,155.52	4,463.82	2,383.38
9	Profit/(Loss) after share of Associates (7+8)	2,583.95	746.98	2,664.75	3,330.93	4,296.89	2,346.53
10	Other Comprehensive Income,						
	(A) (i) Items that will not be reclassified to profit or loss	(1,700.91)	(1,422.00)	(3,995.68)	(3,122.91)	(6,298.82)	(6,165.50)
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
		(1,700.91)	(1,422.00)	(3,995.68)	(3,122.91)	(6,298.82)	(6,165.50)
	(B) (i) Items that will be reclassified to profit or loss	0.10	0.10	0.10	0.20	0.19	0.38
	(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
		0.10	0.10	0.10	0.20	0.19	0.38
	Comprehensive Income of Associate	(2,726.96)	(1,619.31)	(3,825.36)	(4,346.27)	(4,833.31)	(4,369.75)
	Total Other Comprehensive Income	(4,427.77)	(3,041.21)	(7,820.94)	(7,468.98)	(11,131.94)	(10,534.87)
11	Total Comprehensive Income for the Year (9+10)	(1,843.82)	(2,294.23)	(5,156.19)	(4,138.05)	(6,835.05)	(8,188.34)
12	Paid-up equity share capital (Face value of ₹10/- each)	554.00	554.00	554.00	554.00	554.00	554.00
13	(i) Earnings per share (of ₹ 10/- each) (not annualised) :						
	- Basic (In ₹)	46.64	13.48	48.10	60.12	77.56	42.36
	- Diluted (In ₹)	46.64	13.48	48.10	60.12	77.56	42.36



NOTES :

- 1 The Company has adopted 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, from 1st April 2019 and the effective date of such transition is 1st April 2018. Such transition has been carried out from the erstwhile Accounting Standards notified under the Act, read with relevant rules issued thereunder and guidelines issued by the Reserve Bank of India ('RBI') (collectively referred to as 'the Previous GAAP'). Accordingly, the impact of transition has been recorded in the opening reserves as at 1st April 2018 and the corresponding figures, presented in these results, have been restated/reclassified.
- 2 The Financial results for the quarter and half year ended September 30, 2019 and September 30, 2018 are IND AS Compliant. The reinstated Ind AS consolidated results for the quarter and half year ended September 30, 2018 has not been subjected to limited review. However the Company's management has exercised due diligence to ensure that such financial results provide a true and fair view of the Company's affairs.
- 3 Nature of capital market in which the Company operates is such that the quarterly result do not indicate the likely annual performance.
- 4 There is a possibility that these financial results for the current year and previous periods may require adjustments due to changes in financial reporting requirements arising from new standards, modifications to the existing standards, guidelines issued by the Ministry of Corporate affairs and RBI or changes in the use of one or more optional exemptions from full retrospective application of certain Ind AS permitted under Ind AS 101 which may arise upon finalisation of the financial statements as at and for the year ending 31st March, 2020 prepared under Ind AS.
- 5 The Company's primary activity is Investment in Shares and Securities and as such no separate information is required to be furnished in terms of Indian Accounting Standard - 108, Operating Segments prescribed under Section 133 of The Companies Act, 2013.
- 6 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 5th December, 2019. The Statutory Auditors have carried out a Limited Review of the financial results for the quarter ended 30th September, 2019.
- 7 No adjustment has been made in respect of Deferred Tax as per IND AS 12 as the same would be provided at year end.



By order of the Board
For Mint Investments Limited

Aruna Dhanuka

ARUNA DHANUKA
Director
DIN: 00005677

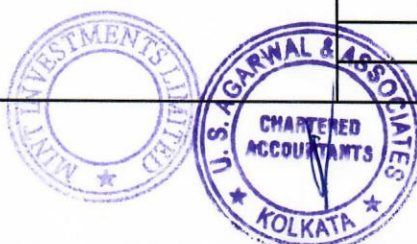
Place : Kolkata
Date : The 5th day of December , 2019

MINT INVESTMENTS LIMITED
REGD. OFFICE : " DHUNSERI HOUSE ",
4A, WOODBURN PARK, KOLKATA - 700 020.
CIN No.:L15142WB1974PLC029184

E-mail: mail@mintinvestments.in; Website:www.mintinvestments.in; Ph No.: 2280 1950

STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES

		(₹ in Lakhs)	
SL. No.	PARTICULARS	As at 30th Sept, 2019 (Unaudited)	As at 31st March, 2019 (Audited)
	<u>ASSETS</u>		
(1)	Financial Assets		
(a)	Cash and Cash Equivalents	87.28	53.06
(b)	Bank Balance other than (a) above	0.75	0.69
(c)	Receivables	-	-
	I. Trade Receivables	45.17	0.07
(d)	Loans	170.50	240.50
(e)	Investments	68,474.96	71,573.97
(f)	Other Financial Assets	11.47	6.80
		68,790.13	71,875.09
(2)	Non-Financial Assets		
(a)	Inventories	1,368.21	1,953.57
(b)	Current Tax Assets	573.88	567.59
(c)	Deferred tax assets (net)	9.77	9.77
(d)	Investment Property	731.45	749.72
(e)	Property, plant & equipment	192.33	189.89
(g)	Other Non-financial Assets	7.30	5.82
		2,882.94	3,476.36
	TOTAL - ASSETS	71,673.07	75,351.45
	<u>LIABILITIES & EQUITIES</u>		
(1)	Financial Liabilities		
(a)	Trade Payables		
	Total Outstanding dues of micro enterprises and small enterprises	-	-
	Total Outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(b)	Other Financial Liabilities	0.75	0.69
		0.75	0.69
(2)	Non-Financial Liabilities		
(a)	Current Tax Liabilities	0.62	0.62
(b)	Provisions	284.18	225.06
(c)	Other Non-financial Liabilities	8.29	10.93
		293.09	236.61
(3)	Equity		
(a)	Equity Share Capital	554.00	554.00
(b)	Other Equity	70,825.23	74,560.15
		71,379.23	75,114.15
	TOTAL - EQUITY AND LIABILITIES	71,673.07	75,351.45



MINT INVESTMENTS LIMITED
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STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2019

Particulars	For the Half year ended 30th September 2019	
	Unaudited	
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit / (Loss) before Tax		234.53
Adjustment for :		
Dividend Income	(118.09)	
Rental Income	(6.69)	
Realised Profit on Sale of Investments	(84.55)	
Changes in Fair Valuation of Investments	(126.44)	
Depreciation and Amortisation expenses	18.61	
Adjustment for Security Deposit	(0.01)	
Remeasurement of Defined Benefit Obligations	0.19	
Profit on Sale of Motor Vehicle	(0.29)	(317.27)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		(82.74)
Adjustment for Changes in working Capital :		
Adjustment for (Increased) / Decrease in Operating Assets :		
Inventories	585.35	
Trade Receivable	(45.10)	
Short Term Loans & Advances	(0.82)	
Long Term Loans & Advances	(0.85)	
Other Current Assets	(4.48)	534.11
Adjustment for (Increase) / Decrease in Operating Liabilities :		
Other Current Liabilities	(2.64)	
Long Term Provisions	4.80	
Short Term Provisions	(4.80)	(2.64)
Cash generated from operations		448.73
Direct Taxes (Paid) / Received		(6.28)
Net Cash from / (used in) Operating Activities (A)		442.44
B. CASH FLOW FROM INVESTING ACTIVITIES		
Advance for Flat		
Investment made in diamond	(9.35)	
Rent received	6.69	
Purchase of Investments	(2,637.28)	
Proceeds from Sale of Investments	2,021.87	
Dividend Received	167.71	
Purchase of Property plant and equipment	(3.48)	
Proceeds from Sale of property plant and equipment	1.00	
Net Cash from / (used in) Investing Activities (B)		(452.83)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Loan given to Body Corporate	(5.00)	
Repayment of loan	83.00	
Dividend Paid	(27.64)	
Dividend Distribution Tax Paid	(5.69)	
Net Cash used in Financing Activities (C)		44.67
Net Increase/(-) Decrease in Cash & Cash Equivalents (A+B+C)		34.27
Opening Balance of Cash & Cash Equivalents		53.75
Closing Balance of Cash & Cash Equivalents		88.02
Cash & Cash Equivalents Comprise :		
Cash - in - hand		5.19
Balances with Scheduled Banks on Unclaimed Dividend Accounts *		0.75
Balances with Scheduled Banks on Current Accounts		82.09
		88.03

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

By order of the Board
For Mint Investments Limited

Aruna Dhanuka

ARUNA DHANUKA

Director

DIN: 00005677

Place : Kolkata

Dated : The 5th Day of December, 2019



A brief profile of Mrs. Amrita Maloo:

Full Name	Mrs. Amrita Maloo
Father's Name	Late Bijay Singh Maloo
Address	4, Rafi Ahmed Kidwai Road Dharamtala S. O. Kolkata-700013
Qualification	Chartered Accountant Company Secretary B.Com (Hons)
Occupation	Employment
Date of Birth	26 th December, 1987
Nationality	Indian
Experience	A fellow member of the Institute of Chartered Accountants of India with a rich experience of nearly a decade in Corporate Finance, Investment, Taxation, Audit & Corporate Law. Currently managing the finance and Treasury of Dhunseri Group including adoption of Policies and monitoring liquidity.