



# 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/7/2020/

13.11.2020

To,  
**The Secretary**  
**The Calcutta Stock Exchange**  
**(Stock Code: 10023148)**  
7, Lyons Range  
Kolkata- 700001

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

Dear Sir / Ma'am,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company at their Meeting held today i.e., 13th November, 2020, inter alia, have considered, approved and taken on record the following:

1. Unaudited Financial Results (Standalone & Consolidated) for the Quarter and Half Year ended 30th September, 2020.
2. Conducting of Postal Ballot for increasing the Authorised Share Capital and altering the Memorandum of Association of the Company.

A copy of the Unaudited Financial Results (Standalone & Consolidated) together with a copy of the Limited Review Report for the Quarter and Half Year ended 30th September, 2020, is enclosed herewith. We are also arranging to upload the aforesaid Financial Results on the Company's website and publish the same in the newspapers in the format prescribed.

The Meeting of the Board of Directors commenced at 04:30 P.M. and concluded at 06:10 P.M.

The same is for your kind information and record.

Please acknowledge receipt.

Thanking you.

Yours faithfully,  
For **MINT INVESTMENTS LTD.**

*S Sharma*

**Sonal Sharma**  
**Company Secretary & Compliance Officer**  
**ACS 54864**



Encl: as above.

Limited review report on unaudited standalone financial results for the quarter and half year ended 30<sup>th</sup> September 2020 of Mint Investments Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015("Listing Regulations ")

TO

**BOARD OF DIRECTORS OF MINT INVESTMENTS LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Mint Investments Limited ('the Company'), for the quarter ended 30<sup>th</sup> September 2020 and year results for the period from 1<sup>st</sup> April 2020 to 30<sup>th</sup> September 2020 ("the Statement").
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the Accounting Principles laid down in Indian Accounting Standard 34 ,Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act , 2013 ("the Act")and other accounting principles generally accepted in India .Our responsibility is to express a conclusion on the statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement .A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit . We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

**BIPIN  
KUMAR  
AGARWALA** Digitally signed by  
BIPIN KUMAR  
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**BIPIN KUMAR AGARWALA, FCA, PARTNER**

(Membership No. 051635)

*For & On behalf of*

**US AGARWAL & ASSOCIATES**

*Chartered Accountants*

Firm Registration No. 314213E

UDIN: 20051635AAAAFR1271

Place: Kolkata

Date: The 13<sup>th</sup> day of November, 2020

Kolkata:  
42/1 B. B. Ganguly Street, Pin - 700012  
033 4003 6763  
bipin\_47@yahoo.co.in

Assam (Branch):  
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0374 2337242 / 94350 36849  
pkagarwal\_ca@rediffmail.com

**PART I:**

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

Particulars	(₹ in Lakhs)					
	QUARTER ENDED			HALF YEAR ENDED		
	30 Sept 2020 (Unaudited)	30 June 2020 (Unaudited)	30 Sept 2019 (Unaudited)	30 Sept 2020 (Unaudited)	30 Sept 2019 (Unaudited)	Year ended 31 March 2020 (Audited)
<b>1 I) Revenue from operations</b>						
Interest income	1.95	3.53	2.84	5.48	6.01	15.67
Dividend Income	29.09	-	161.12	29.09	167.71	178.66
Rental income	5.11	12.13	18.12	17.24	30.25	54.50
Net gain on fair value changes	430.90	421.98	47.07	852.88	228.81	-
<b>Total revenue from operations</b>	<b>467.05</b>	<b>437.64</b>	<b>229.15</b>	<b>904.69</b>	<b>432.78</b>	<b>248.83</b>
<b>II) Other income</b>	<b>0.23</b>	<b>-</b>	<b>0.04</b>	<b>0.23</b>	<b>0.35</b>	<b>0.98</b>
<b>Total Income (I+II)</b>	<b>467.28</b>	<b>437.64</b>	<b>229.19</b>	<b>904.92</b>	<b>433.13</b>	<b>249.81</b>
<b>2 Expenses</b>						
Finance costs	-	0.02	-	0.02	-	0.04
Net loss on fair value changes	-	-	-	-	-	404.22
Impairment on financial assets	58.00	-	-	58.00	-	(7.98)
Employee benefits expenses	14.18	13.50	21.87	27.68	45.89	96.31
Depreciation, amortisation and impairment	9.81	12.33	7.96	22.14	18.61	48.18
Other expenses	16.10	10.59	37.19	26.69	84.48	124.84
<b>Total Expenses</b>	<b>98.09</b>	<b>36.44</b>	<b>67.02</b>	<b>134.53</b>	<b>148.98</b>	<b>665.61</b>
<b>3 Profit(loss) before exceptional items and tax (1-2)</b>	<b>369.19</b>	<b>401.20</b>	<b>162.17</b>	<b>770.39</b>	<b>284.15</b>	<b>(415.80)</b>
<b>4 Exceptional items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>5 Profit/Loss before tax (3+4)</b>	<b>369.19</b>	<b>401.20</b>	<b>162.17</b>	<b>770.39</b>	<b>284.15</b>	<b>(415.80)</b>
<b>6 Tax expense</b>						
(a) Current Tax	21.00	123.00	33.12	144.00	59.12	22.13
(b) Deferred Tax	48.57	58.59	-	107.16	-	(103.69)
(c) Earlier year Tax adjustments	-	-	-	-	-	(3.03)
<b>Total tax expenses</b>	<b>69.57</b>	<b>181.59</b>	<b>33.12</b>	<b>251.16</b>	<b>59.12</b>	<b>(84.59)</b>
<b>7 Net Profit/Loss after taxes(5-6)</b>	<b>299.62</b>	<b>219.61</b>	<b>129.05</b>	<b>519.23</b>	<b>225.03</b>	<b>(331.21)</b>
<b>8 Other Comprehensive Income (Net of Taxes)</b>						
<b>Items that will not be reclassified to profit and loss</b>						
i) Equity instruments designated through other comprehensive income - net change in fair value	365.13	851.58	(1,700.91)	1,216.71	(3,122.91)	(1,558.14)
ii) Net change in fair value of Other investments	-	-	-	-	-	107.50
iii) Remeasurement of defined benefit (asset)/liability	(6.96)	2.32	-	(4.64)	-	(9.28)
iv) Income tax relating to items that will not be reclassified to profit or loss	61.59	(47.19)	-	14.40	-	47.97
(B) (i) Items that will be reclassified to profit or loss	-	-	0.10	-	0.20	-
(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>Total Other Comprehensive Income</b>	<b>419.76</b>	<b>806.71</b>	<b>(1,700.81)</b>	<b>1,226.47</b>	<b>(3,122.71)</b>	<b>(1,411.95)</b>
<b>9 Total Comprehensive income for the Year(7+8)</b>	<b>719.38</b>	<b>1,026.32</b>	<b>(1,571.76)</b>	<b>1,745.70</b>	<b>(2,897.68)</b>	<b>(1,743.16)</b>
<b>10 Paid-up equity share capital (Face value of ₹ 10/- each)</b>	<b>554.00</b>	<b>554.00</b>	<b>554.00</b>	<b>554.00</b>	<b>554.00</b>	<b>554.00</b>
<b>11 Earnings per share (of ₹ 10/- each) :</b>						
(a) Basic (In ₹)	5.41	3.96	2.33	9.37	4.06	(5.98)
(b) Diluted (In ₹)	5.41	3.96	2.33	9.37	4.06	(5.98)

**Notes to the Standalone unaudited financial results:**

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors of Mint Investments Limited (the Company) at their respective meetings held on 13th November, 2020. The Statutory Auditors have carried out a Limited Review of the above results.
- The financial results of the company has been prepared in accordance with Indian Accounting Standards ("Ind AS") notified under Section 133 of the Companies Act 2013 ("the Act") read with the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.
- Nature of capital market in which the company operates is such that the quarterly 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 end on investments held.
- Previous period figures have been re-grouped/ re-arranged wherever necessary.
- The review report issued in accordance with Regulation 33 are also available on the website of the Company viz www.mintinvestments.in

**BIPIN KUMAR AGARWALA**  
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By order of the Board  
For Mint Investments Limited

(C.K. DHANUKA)  
Chairman

DIN: 00005684

Place : Kolkata  
Date : The 13th Day of November, 2020

**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**

**STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2020**

(₹ in Lakhs)

SL. No.	PARTICULARS	As at 30th Sept, 2020 (Unaudited)	As at 31st March, 2020 (Audited)
	<b>ASSETS</b>		
	<b>Financial Assets</b>		
(a)	Cash and Cash Equivalents	257.59	258.23
(b)	Bank Balance other than cash and cash equivalents	0.54	0.54
(c)	Loan	127.20	181.30
(d)	Investments	10,050.45	8,107.72
(e)	Other Financial Assets	107.75	9.33
	<b>Non-Financial Assets</b>		
(a)	Inventories	-	-
(b)	Current Tax Assets	237.93	367.36
(c)	Deferred tax assets (net)	-	26.15
(d)	Investment Property	692.08	710.38
(e)	Property, plant & equipment	176.38	184.01
(f)	Right of Use	0.40	0.40
(g)	Other Non-financial Assets	11.33	5.44
	<b>TOTAL - ASSETS</b>	<b>11,661.65</b>	<b>9,850.86</b>
	<b>LIABILITIES &amp; EQUITIES</b>		
	<b>Financial Liabilities</b>		
(a)	Lease Liability	0.41	-
(b)	Other Financial Liabilities	5.70	13.00
	<b>Non-Financial Liabilities</b>		
(a)	Provisions	31.01	25.01
(b)	Deferred tax Liability (net)	66.61	-
(c)	Other Non-financial Liabilities	1.84	2.46
		<b>105.57</b>	<b>40.47</b>
	<b>Equity</b>		
(a)	Equity Share Capital	554.00	554.00
(b)	Other Equity	11,002.08	9,256.39
		<b>11,556.08</b>	<b>9,810.39</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>11,661.65</b>	<b>9,850.86</b>

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**Standalone Statement of Cash Flows for the Half Year ended 30th September 2020**

(₹ in Lakhs)

Particulars	For the half year ended September 2020	For the half year ended Sept 2019
<b>A. Cash flows from operating activities</b>		
Profit/ (loss) before tax	770.40	284.15
<b>Adjustments for:</b>		
Changes in Fair Valuation of Investments	(852.88)	(210.80)
Depreciation and Amortisation expenses	22.14	18.61
Adjustment for Security Deposit	-	(0.01)
Finance Cost on Leasehold property	0.02	-
Impairment of Assets	53.55	-
Profit on Plant Property and Equipment	(0.23)	(0.29)
<b>Operating profit before working capital changes</b>	<b>(6.99)</b>	<b>91.66</b>
<b>Movement in working capital</b>		
Increase/decrease in other financial assets	(106.82)	540.26
(Increase)/decrease in other non-financial assets	(5.89)	(6.15)
Increase in other financial liabilities	6.89	(2.64)
(Decrease)/increase in other non-financial liabilities	(5.38)	531.47
Increase in long term provisions	-	-
<b>Cash used in operations</b>	<b>(118.19)</b>	<b>623.13</b>
Direct taxes paid (net of refunds)	(14.56)	(6.28)
<b>Net cash generated from operating activities</b>	<b>(132.75)</b>	<b>616.85</b>
<b>Cash flow from investing activities</b>		
Purchase of Investments	(4,222.89)	(2,637.28)
Proceeds from Sale of Investments	4,349.75	2,021.87
Purchase of Property plant and equipment	(0.47)	(12.83)
Proceeds from Sale of property plant and equipment	5.72	1.00
<b>Net cash used in investing activities</b>	<b>132.11</b>	<b>(627.24)</b>
<b>Cash flow from financing activities</b>		
Borrowings/ Repayments of Loans	-	78.00
Dividend Paid	-	(27.64)
Dividend tax	-	(5.69)
<b>Net cash used in financing activities</b>	<b>-</b>	<b>44.67</b>
<b>Net increase/ (decrease) in cash and cash equivalents</b>	<b>(0.64)</b>	<b>34.28</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>258.77</b>	<b>53.75</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>258.13</b>	<b>88.03</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	5.04	5.13
Balance with bank		
- On current accounts	253.10	82.90
<b>Total cash and cash equivalents</b>	<b>258.13</b>	<b>88.03</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".

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By order of the Board  
For Mint Investments Limited

(C.K. DHANUKA)

Chairman

DIN: 00005684

Place : Kolkata

Date : The 13th Day of November, 2020

Limited review report on unaudited quarterly consolidated financial results and consolidated year to date financial results for the quarter and half year ended 30<sup>th</sup> September 2020 of Mint Investments Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015("Listing Regulations ")

TO  
BOARD OF DIRECTORS OF MINT INVESTMENTS LIMITED

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Mint Investments 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<sup>th</sup> September 2020 and year to date results for the period from 01<sup>st</sup> April 2020 to 30 September 2020 ("the Statement") being submitted by the Parent pursuant to the requirements of Regulation 33 of the Listing Regulations.
2. This Statement , which is the responsibility of the Parent company's management and approved by the Parent's Board of Directors , has been prepared in accordance with the Accounting Principles laid down in Indian Accounting Standard 34 ,Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act , 2013 ("the Act") and other accounting principles generally accepted in India .Our responsibility is to express a conclusion on the statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement .A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit .We have not performed an audit and accordingly, we do not express an audit opinion .
4. List of entities included in this statement:  
**Associates**
  - 1) Dhunseri Investments Limited
  - 2) Naga Dhunseri Group 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

Kolkata:  
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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 4,161.18 lakhs and total comprehensive income/(loss) of Rs 4,952.25 lakhs for the half year ended September 30, 2020 as considered in the consolidated unaudited financial results, in respect of two associates, whose interim financial results have not been reviewed by us. These interim financial information have been reviewed by other auditors whose report have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiary and associate is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the statement is not modified in respect of the above matter.

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Date: 2020.11.13  
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**BIPIN KUMAR AGARWALA, FCA, PARTNER**

(Membership No. 051635)

*For & On behalf of*

**US AGARWAL & ASSOCIATES**

*Chartered Accountants*

Firm Registration No. 314213E

UDIN: 20051635AAAAFS8280

Place: Kolkata

Date: The 13<sup>th</sup> day of November, 2020

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

PART II: STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2020						
Particulars	QUARTER ENDED			HALF YEAR ENDED		(₹ in Lakhs)
	30 Sept 2020	30 June 2020	30 Sept 2019	30 Sept 2020	30 Sept 2019	Year ended
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	31 March 2020 (Audited)
<b>1</b> I) Revenue from operations						
Interest income	1.95	3.53	2.84	5.48	6.01	15.67
Dividend Income	29.09	-	111.50	29.09	118.09	129.04
Rental income	5.11	12.13	18.12	17.24	30.25	54.50
Net gain on fair value changes	430.90	421.98	47.07	852.88	228.81	-
<b>Total revenue from operations</b>	<b>467.05</b>	<b>437.64</b>	<b>179.53</b>	<b>904.69</b>	<b>383.16</b>	<b>199.21</b>
II) Other income	0.23	-	0.04	0.23	0.35	0.98
<b>Total Income (I+II)</b>	<b>467.28</b>	<b>437.64</b>	<b>179.57</b>	<b>904.92</b>	<b>383.51</b>	<b>200.19</b>
<b>2</b> Expenses						
Finance costs	-	0.02	-	0.02	-	0.04
Net loss on fair value changes	-	-	-	-	-	404.22
Impairment on financial assets	58.00	-	-	58.00	-	(7.98)
Employee benefits expenses	14.18	13.50	21.87	27.68	45.89	96.31
Depreciation, amortisation and impairment	9.81	12.33	7.96	22.14	18.61	48.18
Other expenses	16.10	10.59	37.19	26.69	84.48	124.84
<b>Total Expenses</b>	<b>98.09</b>	<b>36.44</b>	<b>67.02</b>	<b>134.53</b>	<b>148.98</b>	<b>685.61</b>
<b>3</b> Profit/(loss) before Exceptional Items	<b>369.19</b>	<b>401.20</b>	<b>112.55</b>	<b>770.39</b>	<b>234.53</b>	<b>(465.42)</b>
<b>4</b> Exceptional items	-	-	-	-	-	-
<b>5</b> Profit/(loss) before share of profit from Equity Accounted Investments & Tax	<b>369.19</b>	<b>401.20</b>	<b>112.55</b>	<b>770.39</b>	<b>234.53</b>	<b>(465.42)</b>
Share of Profits of Equity Accounted Investees	3,322.51	838.67	2,504.52	4,161.18	3,155.52	(1,201.85)
<b>Profit Before Tax</b>	<b>3,691.70</b>	<b>1,239.87</b>	<b>2,617.07</b>	<b>4,931.57</b>	<b>3,390.05</b>	<b>(1,667.27)</b>
<b>6</b> Tax expense						
(a) Current Tax	21.00	123.00	33.12	144.00	59.12	22.13
(b) Deferred Tax	48.57	58.59	-	107.16	-	(103.68)
(c) Earlier year Tax adjustments	-	-	-	-	-	(3.03)
<b>Total tax expenses</b>	<b>69.57</b>	<b>181.59</b>	<b>33.12</b>	<b>251.16</b>	<b>59.12</b>	<b>(84.59)</b>
<b>7</b> Net Profit/Loss after taxes(5-6)	<b>3,622.13</b>	<b>1,058.28</b>	<b>2,583.95</b>	<b>4,680.41</b>	<b>3,330.93</b>	<b>(1,582.68)</b>
<b>8</b> Other Comprehensive Income (Net of Taxes)						
Items that will not be reclassified to profit and loss						
i) Equity instruments designated through other comprehensive income - net change in fair value	365.13	851.58	(1,700.91)	1,216.71	(3,122.91)	(1,558.14)
ii) Net change in fair value of Other investments	-	-	-	-	-	107.50
iii) Remeasurement of defined benefit (asset)/liability	(6.96)	2.32	-	(4.64)	-	(9.28)
iv) Income tax relating to items that will not be reclassified to profit or loss	61.58	(47.19)	-	14.39	-	47.97
(B) (i) Items that will be reclassified to profit or loss	-	-	0.10	-	0.20	-
(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>Net other comprehensive income/(loss) not to be classified subsequently to Profit &amp; Loss Account</b>	<b>419.75</b>	<b>806.71</b>	<b>(1,700.81)</b>	<b>1,226.46</b>	<b>(3,122.71)</b>	<b>(1,411.95)</b>
<b>Other Comprehensive Income of Associates</b>	<b>1,141.76</b>	<b>3,810.49</b>	<b>(2,726.96)</b>	<b>4,952.25</b>	<b>(4,346.27)</b>	<b>(4,195.98)</b>
<b>Other Comprehensive Income for year, net of tax expense</b>	<b>1,561.51</b>	<b>4,617.20</b>	<b>(4,427.77)</b>	<b>6,178.71</b>	<b>(7,468.98)</b>	<b>(5,607.93)</b>
<b>9</b> Total Comprehensive Income for the Year(7+8)	<b>5,183.64</b>	<b>5,675.48</b>	<b>(1,843.82)</b>	<b>5,906.87</b>	<b>(4,138.05)</b>	<b>(7,190.61)</b>
<b>10</b> Paid-up equity share capital (Face value of ₹ 10/- each)	554.00	554.00	554.00	554.00	554.00	554.00
<b>11</b> Earnings per share (of ₹ 10/- each) :						
(a) Basic (In ₹)	65.38	19.10	46.64	84.48	60.12	(28.57)
(b) Diluted (In ₹)	65.38	19.10	46.64	84.48	60.12	(28.57)

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**Notes to the Standalone unaudited financial results:**

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors of Mint Investments Limited('the Group') at their respective meetings held on 13th November, 2020 .The Statutory Auditors have carried out a Limited Review of the above results.
- 2 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)(Amendment)Rules ,2016.
- 3 Nature of capital market in which the company operates is such that the quarterly results do not indicate the likely annual performance.
- 4 The Company's business activity fall within a single operating segment "Treasury Operations".Accordingly , the disclosure on operating segment has not been provided.
- 5 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 Previous period figures have been re-grouped/ re-arranged wherever necessary.
- 7 The review report issued in accordance with Regulation 33 are also available on the website of the Company viz [www.mintinvestments.in](http://www.mintinvestments.in)

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By order of the Board  
For Mint Investments Limited

A handwritten signature in black ink, appearing to be "C.K. Dhanuka".

(C.K. DHANUKA)

Chairman

DIN: 00005684

Place : Kolkata

Date : The 13th Day of November, 2020

**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**

**STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2020**

		( ₹ in Lakhs )	
SL. No.	PARTICULARS	As at 30th Sept, 2020	As at 31st March, 2020 (Audited)
	<b>ASSETS</b>		
	<b>Financial Assets</b>		
(a)	Cash and Cash Equivalents	257.59	258.23
(b)	Bank Balance other than cash and cash equivalents	0.54	0.54
(c)	Loan	127.20	181.30
(d)	Investments	85,048.75	73,892.59
(e)	Other Financial Assets	107.75	9.33
	<b>Non-Financial Assets</b>		
(a)	Inventories	-	-
(b)	Current Tax Assets	237.93	367.36
(c)	Deferred tax assets (net)	-	26.15
(d)	Investment Property	692.08	710.38
(e)	Property, plant & equipment	176.78	184.01
(f)	Right of Use	-	0.40
(g)	Other Non-financial Assets	11.33	5.44
	<b>TOTAL - ASSETS</b>	<b>86,659.95</b>	<b>75,635.73</b>
	<b>LIABILITIES &amp; EQUITIES</b>		
	<b>Financial Liabilities</b>		
(a)	Lease Liability	0.41	-
(b)	Other Financial Liabilities	5.70	13.00
	<b>Non-Financial Liabilities</b>		
(a)	Provisions	31.01	25.01
(b)	Deferred tax Liability (net)	66.61	-
(c)	Other Non-financial Liabilities	1.84	2.46
		<b>105.57</b>	<b>40.47</b>
	<b>Equity</b>		
(a)	Equity Share Capital	554.00	554.00
(b)	Other Equity	86,000.38	75,041.26
		<b>86,554.38</b>	<b>75,595.26</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>86,659.95</b>	<b>75,635.73</b>

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**Consolidated Statement of Cash Flows for the Half Year ended 30th September 2020**

(₹ in Lakhs)

Particulars	For the half year ended September 2020	For the half year ended September 2019
<b>A. Cash flows from operating activities</b>		
Profit/ (loss) before tax	770.40	284.15
Adjustments for:		
Changes in Fair Valuation of Investments	(852.88)	(210.80)
Depreciation and Amortisation expenses	22.14	18.61
Adjustment for Security Deposit	-	(0.01)
Finance Cost on Leasehold property	0.02	-
Impairment of Assets	53.55	-
Profit on Plant Property and Equipment	(0.23)	(0.29)
<b>Operating profit before working capital changes</b>	<b>(6.99)</b>	<b>91.66</b>
<b>Movement in working capital</b>		
Increase/decrease in other financial assets	(106.82)	540.26
(Increase)/decrease in other non-financial assets	(5.89)	(6.15)
Increase in other financial liabilities	6.89	(2.64)
(Decrease)/increase in other non-financial liabilities	(5.38)	531.47
Increase in long term provisions	-	-
<b>Cash used in operations</b>	<b>(118.19)</b>	<b>623.13</b>
Direct taxes paid (net of refunds)	(14.56)	(6.28)
<b>Net cash generated from operating activities</b>	<b>(132.75)</b>	<b>616.85</b>
<b>Cash flow from investing activities</b>		
Purchase of Investments	(4,222.89)	(2,637.28)
Proceeds from Sale of Investments	4,349.75	2,021.87
Purchase of Property plant and equipment	(0.47)	(12.83)
Proceeds from Sale of property plant and equipment	5.72	1.00
<b>Net cash used in investing activities</b>	<b>132.11</b>	<b>(627.24)</b>
<b>Cash flow from financing activities</b>		
Borrowings/ Repayments of Loans	-	78.00
Dividend Paid	-	(27.64)
Dividend tax	-	(5.69)
<b>Net cash used in financing activities</b>	<b>-</b>	<b>44.67</b>
<b>Net increase/ (decrease) in cash and cash equivalents</b>	<b>(0.64)</b>	<b>34.28</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>258.77</b>	<b>53.75</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>258.13</b>	<b>88.03</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	5.04	5.13
Balance with bank		
- On current accounts	253.10	82.90
<b>Total cash and cash equivalents</b>	<b>258.13</b>	<b>88.03</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".

By order of the Board  
For Mint Investments Limited

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*(Handwritten Signature)*  
**(C.K. DHANUKA)**

Chairman

DIN: 00005684

Place : Kolkata

Date : The 13th Day of November, 2020