



## 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/7/2021/

12.11.2021

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

**Sub: Unaudited Financial Results for the Quarter and half year ended 30<sup>th</sup> 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., 12<sup>th</sup> November, 2021, inter alia, have considered, approved and taken on record the Unaudited Financial Results (Standalone & Consolidated) for the Quarter and half year ended 30<sup>th</sup> 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 05:05 P.M. and concluded at 05:30 P.M.

This is for your kind information and record.

Thanking you.  
Yours faithfully,  
For MINT INVESTMENTS LIMITED

  
Gajal Garodia  
Company Secretary & Compliance Officer  
ACS 61193



Encl: As Above.



Limited review report on unaudited standalone financial results for the quarter and half year ended 30<sup>th</sup> September 2021 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 and half year ended 30<sup>th</sup> 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



**U S AGARWAL, FCA, Partner**  
(Membership No.: 051895)  
*For & On behalf of*

**US AGARWAL & ASSOCIATES**  
*Chartered Accountants*

Firm Registration No. 314213E

UDIN: 21051895AAAAJJ8536

Place: Kolkata

Date: The 12<sup>th</sup> day of November, 2021



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

		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>(a) Revenue from operations</b>						
	Interest Income	4.24	4.59	1.95	8.83	5.48	12.46
	Dividend Income	159.43	2.15	29.09	161.58	29.09	105.51
	Rental Income	5.63	5.32	5.11	10.95	17.24	39.69
	Net Gain on Fair Value Changes	212.56	409.99	430.90	622.55	852.88	1,169.49
	<b>Total Revenue from Operations</b>	<b>381.86</b>	<b>422.05</b>	<b>467.05</b>	<b>803.91</b>	<b>904.69</b>	<b>1,327.13</b>
	(b) Other Income	-	0.70	0.23	0.70	0.23	2.73
	<b>Total Income (a + b)</b>	<b>381.86</b>	<b>422.75</b>	<b>467.28</b>	<b>804.61</b>	<b>904.92</b>	<b>1,329.87</b>
2	<b>Expenses</b>						
	Finance Costs	0.27	0.27	-	0.54	0.02	1.54
	Impairment on Financial Assets	-	-	58.00	-	58.00	58.16
	Employee Benefits Expenses	14.91	14.49	14.18	29.40	27.68	57.75
	Depreciation, Amortisation and Impairment	11.06	11.08	9.81	22.14	22.14	48.44
	Other Expenses	22.62	10.30	16.10	32.92	26.69	80.66
	<b>Total Expenses</b>	<b>48.86</b>	<b>36.14</b>	<b>98.09</b>	<b>85.00</b>	<b>134.53</b>	<b>246.55</b>
3	<b>Profit/(loss) before Tax (1-2)</b>	<b>333.00</b>	<b>386.61</b>	<b>369.19</b>	<b>719.61</b>	<b>770.39</b>	<b>1,083.32</b>
4	<b>Tax Expenses</b>						
	(a) Current Tax	130.27	99.73	21.00	230.00	144.00	227.00
	(b) Deferred Tax	11.20	(28.09)	48.57	(16.89)	107.16	66.46
	(c) Earlier year Tax adjustments	-	-	-	-	-	333.74
	<b>Total Tax Expenses</b>	<b>141.47</b>	<b>71.64</b>	<b>69.57</b>	<b>213.11</b>	<b>251.16</b>	<b>627.20</b>
5	<b>Profit After Tax (3-4)</b>	<b>191.53</b>	<b>314.97</b>	<b>299.62</b>	<b>506.50</b>	<b>519.23</b>	<b>456.12</b>
6	<b>Other Comprehensive Income</b>						
	<b>Items that will not be reclassified to profit or loss</b>						
	Equity instruments designated through other comprehensive income - net change in fair value (Net of Taxes)	783.99	4,178.93	426.72	4,962.92	1,231.11	3,067.47
	Remeasurement of defined benefit (asset)/liability	-	-	(6.96)	-	(4.64)	0.74
	<b>Total Other Comprehensive Income</b>	<b>783.99</b>	<b>4,178.93</b>	<b>419.76</b>	<b>4,962.92</b>	<b>1,226.47</b>	<b>3,068.21</b>
7	<b>Total Comprehensive income for the Year (5+6)</b>	<b>975.52</b>	<b>4,493.90</b>	<b>719.38</b>	<b>5,469.42</b>	<b>1,745.70</b>	<b>3,524.33</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 ₹)	3.46	5.69	5.41	9.14	9.37	8.23
	- Diluted (In ₹)	3.46	5.69	5.41	9.14	9.37	8.23

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

**NOTES :**

- 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 12th November, 2021 .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 and half yearly results do not indicate the likely annual performance.
- The Company's business activity fall within a single operating segment "Treasury Operations". Accordingly, the disclosure on operating segment has not been provided.
- Net gain and/or loss on fair value changes includes gain and or loss on sale of investments and changes in fair value as at quarter and half year end on investments held.
- Figures for previous year/period have been regrouped / rearranged wherever considered necessary to conform to current period presentation.

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



By order of the Board  
 For Mint Investments Ltd.

(C.K. Dhanuka)  
 Chairman  
 DIN : 00005684

## 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 &amp; LIABILITIES AS AT 30TH SEPTEMBER 2021

(Figures in ₹ Lakhs)

SL No.	Particulars	As on 30th Sept, 21	As on 31st March 21
		(Unaudited)	(Audited)
	<b>ASSETS</b>		
	<b>Financial Assets</b>		
(a)	Cash and cash equivalents	153.87	258.60
(b)	Bank balances other than cash and cash equivalents	0.34	0.34
(c)	Loans	205.09	226.23
(d)	Investments	18,379.04	12,273.98
(e)	Other financial assets	107.80	5.56
	<b>Non-Financial Assets</b>		
(a)	Investment property	612.18	628.42
(b)	Property, plant and equipment	150.82	154.24
(c)	Right of Use Assets	7.86	10.34
(d)	Other non-financial assets	12.37	6.24
	<b>TOTAL ASSETS</b>	<b>19,629.37</b>	<b>13,563.95</b>
	<b>LIABILITIES &amp; EQUITIES</b>		
	<b>Financial Liabilities</b>		
(a)	Other financial liabilities	13.79	19.41
	<b>Non - Financial Liabilities</b>		
(a)	Current tax liabilities (net)	310.02	14.54
(b)	Deferred tax liabilities (net)	475.04	168.99
(c)	Provisions	24.29	24.23
(d)	Other non- financial liabilities	2.09	2.06
		<b>825.24</b>	<b>229.23</b>
	<b>Equity</b>		
(a)	Equity share capital	554.00	554.00
(b)	Other equity	18,250.13	12,780.72
	<b>Total equity</b>	<b>18,804.13</b>	<b>13,334.72</b>
	<b>TOTAL LIABILITIES &amp; EQUITIES</b>	<b>19,629.37</b>	<b>13,563.95</b>





## MINT INVESTMENTS LTD.

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

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

## STANDALONE STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2021

(Figures in ₹ Lakhs)

Particulars	For the half year ended 30 September 2021	For the half year ended 30 September 2020
<b>A. Cash flows from operating activities</b>		
Profit/ (loss) before tax	719.62	770.40
<b>Adjustments for:</b>		
Depreciation, amortisation and impairment	22.14	22.14
Fair value changes	(622.55)	(852.88)
Impairment of Assets	-	53.56
Finance Cost on Lease Property	-	0.02
Profit on Sale of PPE	-	(0.23)
Security Transaction Tax on OCI Shares	(8.18)	-
<b>Operating profit before working capital changes</b>	<b>111.03</b>	<b>(6.99)</b>
<b>Movement in working capital</b>		
Increase in other financial assets	(102.24)	(106.82)
(Increase)/decrease in other non-financial assets	(6.13)	(5.89)
Increase in other financial liabilities	(5.62)	6.89
(Decrease)/increase in other non-financial liabilities	0.03	(5.38)
Increase in long term provisions	0.06	-
<b>Cash used in operations</b>	<b>(2.86)</b>	<b>(118.19)</b>
Direct taxes paid (net of refunds)	(149.53)	(14.56)
<b>Net cash generated from operating activities</b>	<b>(152.39)</b>	<b>(132.75)</b>
<b>Cash flow from investing activities</b>		
Loan Given	(15.00)	-
Repayment of Loan received	36.14	-
Purchase of Investment	(6,248.45)	(4,222.89)
Sale of Investment	6,274.97	4,349.75
Purchase of PPE	-	(0.47)
Proceeds from Sale of PPE	-	5.72
Share Difference Profit	-	-
<b>Net cash used in investing activities</b>	<b>47.66</b>	<b>132.11</b>
<b>Cash flow from financing activities</b>		
Dividend paid	-	-
Dividend tax	-	-
<b>Net cash used in financing activities</b>	<b>-</b>	<b>-</b>
<b>Net increase/ (decrease) in cash and cash equivalents</b>	<b>(104.73)</b>	<b>(0.64)</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>258.94</b>	<b>258.77</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>154.21</b>	<b>258.13</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	5.00	5.04
Balance with bank	148.87	252.55
- On current accounts	0.34	0.54
<b>Total cash and cash equivalents</b>	<b>154.21</b>	<b>258.13</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 Ltd.

(C.K. Dhanuka)

Chairman

DIN : 00005684

Place : Kolkata

Date : The 12th day of November, 2021



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 2021 of Mint Investment Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015("Listing Regulations ")

TO

**BOARD OF DIRECTORS OF MINT INVESTMENT LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Mint Investment 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 2021 and year to date results for the period from 01<sup>st</sup> 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.





List of entities included in this statement:

Associate

- 1) Dhunseri Investment Limited
- 2) Naga Dhunseri Group Limited

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 , 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.
5. The consolidated unaudited financial results also include the Group's share of net profit after tax of Rs.9,667.10 lakhs and total comprehensive income/(loss) of Rs 8,956.62 lakhs for the half year ended September 30<sup>th</sup>, 2021 as considered in the consolidated unaudited financial results, in respect of one 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 these associates 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.



**U S AGARWAL, FCA, Partner**  
(Membership No.: 051895)  
*For & On behalf of*

**US AGARWAL & ASSOCIATES**

*Chartered Accountants*

Firm Registration No. 314213E

UDIN: 21051895AAAAJK2873

Place: Kolkata

Date: The 12<sup>th</sup> day of November, 2021



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

		(Figures in ₹ Lakhs)					
	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>(a) Revenue from operations</b>						
	Interest Income	4.24	4.59	1.95	8.83	5.48	12.46
	Dividend Income	82.29	2.15	29.09	84.44	29.09	60.05
	Rental Income	5.63	5.32	5.11	10.95	17.24	39.69
	Net Gain on Fair Value Changes	212.56	409.99	430.90	622.55	852.88	1,169.49
	<b>Total Revenue from Operations</b>	<b>304.72</b>	<b>422.05</b>	<b>467.05</b>	<b>726.77</b>	<b>904.69</b>	<b>1,281.68</b>
	(b) Other Income	-	0.70	0.23	0.70	0.23	2.73
	<b>Total Income (a + b)</b>	<b>304.72</b>	<b>422.75</b>	<b>467.28</b>	<b>727.47</b>	<b>904.92</b>	<b>1,284.41</b>
2	<b>Expenses</b>						
	Finance Costs	0.27	0.27	-	0.54	0.02	1.54
	Impairment on Financial Assets	-	-	58.00	-	58.00	58.16
	Employee Benefits Expenses	14.91	14.49	14.18	29.40	27.68	57.75
	Depreciation, Amortisation and Impairment	11.06	11.08	9.81	22.14	22.14	48.44
	Other Expenses	22.62	10.30	16.10	32.92	26.69	80.66
	<b>Total Expenses</b>	<b>48.86</b>	<b>36.14</b>	<b>98.09</b>	<b>85.00</b>	<b>134.53</b>	<b>246.55</b>
3	<b>Profit/(loss) before share of net profits from equity accounted investments &amp; tax (1-2)</b>	<b>255.86</b>	<b>386.61</b>	<b>369.19</b>	<b>642.47</b>	<b>770.39</b>	<b>1,037.86</b>
4	Share of Profit of Equity Accounted Investees	3,813.45	5,853.65	3,322.51	9,667.10	4,161.18	13,149.92
5	<b>Profit/(loss) before tax (3+4)</b>	<b>4,069.31</b>	<b>6,240.26</b>	<b>3,691.70</b>	<b>10,309.57</b>	<b>4,931.57</b>	<b>14,187.78</b>
6	<b>Tax Expenses</b>						
	(a) Current Tax	130.27	99.73	21.00	230.00	144.00	227.00
	(b) Deferred Tax	11.20	(28.09)	48.57	(16.89)	107.16	66.46
	(c) Earlier year Tax adjustments	-	-	-	-	-	333.74
	<b>Total Tax Expenses</b>	<b>141.47</b>	<b>71.64</b>	<b>69.57</b>	<b>213.11</b>	<b>251.16</b>	<b>627.20</b>
7	<b>Profit After Tax (5-6)</b>	<b>3,927.84</b>	<b>6,168.62</b>	<b>3,622.13</b>	<b>10,096.46</b>	<b>4,680.41</b>	<b>13,560.58</b>
8	<b>Other Comprehensive Income</b>						
	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)	783.99	4,178.93	426.71	4,962.92	1,231.10	3,067.47
	Remeasurement of defined benefit (asset)/liability	-	-	(6.96)	-	(4.64)	0.74
	<b>Net Other Comprehensive Income</b>	<b>783.99</b>	<b>4,178.93</b>	<b>419.75</b>	<b>4,962.92</b>	<b>1,226.46</b>	<b>3,068.21</b>
	Other Comprehensive Income of Equity Accounted Investees	2,202.04	6,754.58	1,141.76	8,956.62	4,952.25	8,943.80
	<b>Total Other Comprehensive Income</b>	<b>2,986.03</b>	<b>10,933.51</b>	<b>1,561.51</b>	<b>13,919.54</b>	<b>6,178.71</b>	<b>12,012.01</b>
9	<b>Total Comprehensive income for the Year (7+8)</b>	<b>6,913.87</b>	<b>17,102.13</b>	<b>5,183.64</b>	<b>24,016.00</b>	<b>10,859.12</b>	<b>25,572.59</b>
10	Paid-up equity share capital (Face value of ₹10/- each)	554.00	554.00	554.00	554.00	554.00	554.00
11	<b>(i) Earnings Per Share (of ₹ 10/- each) (not annualised) :</b>						
	- Basic (In ₹)	70.90	111.35	65.38	182.25	84.48	244.78
	- Diluted (In ₹)	70.90	111.35	65.38	182.25	84.48	244.78

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

**NOTES :**

- 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 12th November, 2021. 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 and half yearly results do not indicate the likely annual performance.
- The Company's business activity fall within a single operating segment "Treasury Operations". Accordingly, the disclosure on operating segment has not been provided.
- Net gain and/or loss on fair value changes includes gain and or loss on sale of investments and changes in fair value as at quarter and half year end on investments held.
- Figures for previous year/period 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 12th day of November, 2021



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 & LIABILITIES AS AT 30TH SEPTEMBER 2021**

(Figures in ₹ Lakhs)

SL No.	Particulars	As on 30th Sept, 21 (Unaudited)	As on 31st March 21 (Audited)
	<b><u>ASSETS</u></b>		
	<b>Financial Assets</b>		
(a)	Cash and cash equivalents	153.87	258.60
(b)	Bank balances other than cash and cash equivalents	0.34	0.34
(c)	Loans	205.09	226.23
(d)	Investments	1,24,758.74	1,00,107.12
(e)	Other financial assets	107.80	5.56
	<b>Non-Financial Assets</b>		
(a)	Investment property	612.18	628.42
(b)	Property, plant and equipment	150.82	154.24
(c)	Right of Use Assets	7.86	10.34
(d)	Other non-financial assets	12.37	6.24
	<b>TOTAL ASSETS</b>	<b>1,26,009.07</b>	<b>1,01,397.09</b>
	<b><u>LIABILITIES &amp; EQUITIES</u></b>		
	<b>Financial Liabilities</b>		
(a)	Other financial liabilities	13.79	19.41
	<b>Non - Financial Liabilities</b>		
(a)	Current tax liabilities (net)	310.02	14.54
(b)	Deferred tax liabilities (net)	475.04	168.99
(c)	Provisions	24.29	24.23
(d)	Other non- financial liabilities	2.09	2.06
		<b>825.23</b>	<b>229.23</b>
	<b>Equity</b>		
(a)	Equity share capital	554.00	554.00
(b)	Other equity	1,24,629.84	1,00,613.86
	<b>Total equity</b>	<b>1,25,183.84</b>	<b>1,01,167.86</b>
	<b>TOTAL LIABILITIES &amp; EQUITIES</b>	<b>1,26,009.07</b>	<b>1,01,397.09</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 2021

(Figures in ₹ Lakhs)

Particulars	For the half year ended 30 September 2021	For the half year ended 30 September 2020
<b>A. Cash flows from operating activities</b>		
Profit/ (loss) before tax	10,309.57	4,931.57
Adjustments for:		
Share of profit from Equity Accounted Investees	(9,667.10)	(4,161.17)
Depreciation, amortisation and impairment	22.14	22.14
Fair value changes	(622.55)	(852.88)
Impairment of Assets	-	53.56
Finance Cost on Lease Property	-	0.02
Profit on Sale of PPE	-	(0.23)
Security Transaction Tax on OCI Shares	(8.18)	-
<b>Operating profit before working capital changes</b>	<b>33.88</b>	<b>(6.99)</b>
<b>Movement in working capital</b>		
Increase in other financial assets	(102.24)	(106.82)
(Increase)/decrease in other non-financial assets	(6.13)	(5.89)
Increase in other financial liabilities	(5.62)	6.89
(Decrease)/increase in other non-financial liabilities	0.03	(5.38)
Increase in long term provisions	0.06	-
<b>Cash used in operations</b>	<b>(80.01)</b>	<b>(118.19)</b>
Direct taxes paid (net of refunds)	(149.53)	(14.56)
<b>Net cash generated from operating activities</b>	<b>(229.54)</b>	<b>(132.75)</b>
<b>Cash flow from investing activities</b>		
Loan Given	(15.00)	-
Repayment of Loan received	36.14	-
Purchase of Investment	(6,248.45)	(4,222.89)
Sale of Investment	6,274.97	4,349.75
Purchase of PPE	-	(0.47)
Proceeds from Sale of PPE	-	5.72
Dividend from Associates	77.15	-
Share Difference Profit	-	-
<b>Net cash used in investing activities</b>	<b>124.81</b>	<b>132.11</b>
<b>Cash flow from financing activities</b>		
Dividend paid	-	-
Dividend tax	-	-
<b>Net cash used in financing activities</b>	<b>-</b>	<b>-</b>
<b>Net increase/ (decrease) in cash and cash equivalents</b>	<b>(104.73)</b>	<b>(0.64)</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>258.94</b>	<b>258.77</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>154.21</b>	<b>258.13</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	5.00	5.04
Balance with bank	148.87	252.55
- On current accounts	0.34	0.54
<b>Total cash and cash equivalents</b>	<b>154.21</b>	<b>258.13</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 Ltd.

(C.K. Dhanuka)

Chairman

DIN : 00005684

Place : Kolkata

Date : The 12th day of November, 2021