



**Independent Auditor's Review Report on the unaudited standalone quarterly financial results of Dhunseri Investments Limited for the quarter and nine months ended 31 December 2022**

TO

**BOARD OF DIRECTORS OF DHUNSERI INVESTMENTS LIMITED**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Dhunseri Investments Limited ('the Company'), for the quarter and nine months ended 31<sup>st</sup> December 2022, 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.

Place: Kolkata

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



**US AGARWAL, FCA, PARTNER**

(Membership No. 051895)

*For & On behalf of*

**US AGARWAL & ASSOCIATES**

*Chartered Accountants*

Firm Registration No. 314213E

UDIN: 23051895BGPMPK8686



**DHUNSERI INVESTMENTS LTD**  
**Regd. Office "DHUNSERI HOUSE"**  
**4A, WOODBURN PARK, KOLKATA 700020**  
**CIN- L15491WB1997PLC082808; Website : www.dhunseriinvestments.com**  
**E-mail : mail@dhunseriinvestments.com ; Phone: 2280-1950**

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER, 2022

(₹ in Lakhs)

Particulars	STANDALONE					
	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
	31 Dec 2022 (Unaudited)	30 Sept 2022 (Unaudited)	31 Dec 2021 (Unaudited)	31 Dec 2022 (Unaudited)	31 Dec 2021 (Unaudited)	31 March 2022 (Audited)
<b>1. INCOME</b>						
(a) <b>Revenue from operations</b>						
Dividend Income	2.67	1,003.55	12.48	1,030.25	695.62	701.30
Net gain on fair value changes	66.71	291.00	332.52	115.90	804.25	650.04
<b>Total revenue from operations</b>	<b>69.38</b>	<b>1,294.55</b>	<b>345.00</b>	<b>1,146.15</b>	<b>1,499.87</b>	<b>1,351.34</b>
(b) <b>Other income</b>	2.90	-	-	2.90	-	-
<b>Total income (a + b)</b>	<b>72.28</b>	<b>1,294.55</b>	<b>345.00</b>	<b>1,149.05</b>	<b>1,499.87</b>	<b>1,351.34</b>
<b>2. EXPENSES</b>						
Finance Cost	0.11	0.11	0.20	0.33	0.62	0.83
Employee benefits expenses	8.31	8.57	9.43	26.25	24.99	34.83
Depreciation, amortisation and impairment	1.01	1.04	1.04	3.09	3.10	4.13
Other expenses	11.62	34.04	7.55	54.04	51.55	70.11
<b>Total Expenses</b>	<b>21.05</b>	<b>43.76</b>	<b>18.22</b>	<b>83.71</b>	<b>80.26</b>	<b>109.90</b>
<b>3. Profit/(loss) before tax and exceptional items</b>	<b>51.23</b>	<b>1,250.79</b>	<b>326.78</b>	<b>1,065.34</b>	<b>1,419.61</b>	<b>1,241.44</b>
4. Exceptional items(Loss on Sale of Assets)	-	(9.96)	-	(9.96)	-	-
<b>5. Profit/(loss) before tax</b>	<b>51.23</b>	<b>1,240.83</b>	<b>326.78</b>	<b>1,055.38</b>	<b>1,419.61</b>	<b>1,241.44</b>
<b>6. Income Tax expenses</b>						
(a) Current Tax	7.00	216.00	5.00	243.00	246.00	224.00
(b) Deferred Tax	(4.26)	24.89	39.18	(30.46)	38.34	2.67
(c) Earlier year Tax	(17.11)	-	(13.59)	(17.11)	(12.81)	(12.81)
<b>Total tax expenses</b>	<b>(14.37)</b>	<b>240.89</b>	<b>30.59</b>	<b>195.43</b>	<b>271.53</b>	<b>213.86</b>
<b>7. Profit after Tax</b>	<b>65.60</b>	<b>999.94</b>	<b>296.19</b>	<b>859.95</b>	<b>1,148.08</b>	<b>1,027.58</b>
<b>8. Other Comprehensive Income,</b>						
Items that will not be reclassified to Profit & Loss						
(i) Equity instruments designated through other comprehensive income - net change in fair value including Profit / (Loss) on sale of Equity Instruments	177.07	859.00	998.14	309.32	2,403.19	2,049.32
(ii) Remeasurement of defined benefit (asset)/liability	-	-	-	-	-	0.02
(iii) Tax effect on above items	(18.32)	(106.78)	(151.31)	(10.30)	(382.04)	(321.15)
<b>Total Other Comprehensive Income</b>	<b>158.75</b>	<b>752.22</b>	<b>846.83</b>	<b>299.02</b>	<b>2,021.15</b>	<b>1,728.19</b>
<b>9. Total Comprehensive income for the Year</b>	<b>224.35</b>	<b>1,752.16</b>	<b>1,143.02</b>	<b>1,158.97</b>	<b>3,169.23</b>	<b>2,755.77</b>
<b>10. Paid-up equity share capital (Face value of ₹ 10/- each)</b>	609.72	609.72	609.72	609.72	609.72	609.72
<b>11. Earnings per share (of ₹ 10/- each) (not annualised)</b>						
- Basic (In ₹)	1.08	16.40	4.86	14.10	18.83	16.85
- Diluted (In ₹)	1.08	16.40	4.86	14.10	18.83	16.85

- The above standalone results have been reviewed by the Audit Committee and approved by the Board of Directors of Dhunseri Investments Limited ('the Company') at their respective meetings held on 11 February, 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 by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.
- The company incurred a loss of ₹ 9.96 Lakh on sale of half of freehold land situated at Mayapur to it's subsidiary company Dhunseri Ventures Limited, as per the current valuation report and the same is shown under exceptional items.
- Nature of capital market in which the company operates is such that the quarterly and nine months 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 nine month end on investments held.
- Previous quarter and year to date figures have been re-grouped and/or re-arranged wherever considered necessary.
- The review report issued in accordance with Regulation 33 are also available on the website of the Company viz www.dhunseriinvestments.com.



By order of the Board  
For Dhunseri Investments Limited

(C. K. DHANUKA)  
Chairman  
DIN: 00005684

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





**Independent Auditor's Review Report on the unaudited consolidated quarterly financial results of Dhunseri Investments Limited for the quarter and nine months ended 31 December 2022**

TO

**BOARD OF DIRECTORS OF DHUNSERI INVESTMENTS LIMITED**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Dhunseri Investments Limited ('the Company'), for the quarter and nine months ended 31<sup>st</sup> December 2022, 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 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:

SI No	Particulars	Relationship
1	Dhunseri Ventures Limited and its Subsidiaries and Associates	Subsidiary
2	Dhunseri Tea and Industries Limited and its Subsidiaries and Associates	Associate
3	Dhunseri Overseas Private Limited	Associate

4. We draw attention to Note 2 of the Statement, which explains that the Subsidiary Company's 'income from financial assets' constituted more than 50 percent of the gross income for the financial year ended 31 March 2022. Further, the 'financial assets' of the Parent were also more than 50 percent of its total assets as at that





date. The Subsidiary Company has obtained independent legal advice and, basis that, in its view, the situation prevailing on 31 March 2022 is transitory; the financial Income does not represent income from ordinary activities of the Subsidiary Company and the Subsidiary Company does not intend to carry on the business as a Non-Banking Financial Company (NBFC). However, there can be a view that, the Subsidiary Company meets the "Principal business test" as per the press release by Reserve Bank of India (RBI) vide No. 1998-99/1269 dated April 8, 1999 for being classified as a NBFC from April 1, 2022 and is required to obtain a certificate of registration as a NBFC.

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 referred to in Paragraph 6 below, except for the possible effects of the matter described in paragraph 4 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 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.
6. a) We did not review the interim consolidated financial statements of one subsidiary company included in the statement whose interim financial results reflect total revenues of Rs. 18,419.47 lakhs, total net profit after tax of Rs.47,619.28 lakhs and total comprehensive income of Rs.54,905.15 lakhs for the nine months ended December 31, 2022 as considered in the statement.  
b) The statement also includes the Group's share of net profit after tax of Rs 862.99 lakhs and total comprehensive income/(loss) of Rs. (1212.49) lakhs for the nine months ended December 31, 2022 as considered in the statement, in respect of two associates, whose interim financial results have not been reviewed by us.
8. 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 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.



**US AGARWAL, FCA, PARTNER**

(Membership No. 051895)

*For & On behalf of*

**US AGARWAL & ASSOCIATES**

*Chartered Accountants*

Firm Registration No. 314213E

UDIN: 23051895BGPNPL9719



Place: Kolkata

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



**DHUNSERI INVESTMENTS LTD.**  
**REGD. OFFICE: "DHUNSERI HOUSE"**  
**4A, WOODBURN PARK, KOLKATA-700020**  
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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER, 2022

(₹ in Lakhs)

PARTICULARS	CONSOLIDATED					
	QUARTER ENDED			NINE MONTH ENDED		YEAR ENDED
	31 Dec 2022	30 Sept 2022	31 Dec 2021	31 Dec 2022	31 Dec 2021	31 March 2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1 (a) Revenue from operations</b>						
Interest Income	250.51	236.12	212.95	717.45	632.27	858.56
Dividend Income	49.00	229.58	113.58	494.58	475.35	651.06
Rental Income	20.91	20.91	19.91	62.73	59.74	80.65
Net Gain on Fair Value Changes	1,055.36	2,668.05	1,253.85	3,501.02	6,941.57	6,332.31
Sale of Products	2,550.62	2,300.29	2,161.30	8,388.52	6,208.04	19,992.28
Forex Gain/Loss	7.18	67.49	-	196.40	-	-
Export Incentives	16.80	9.09	-	68.28	-	-
<b>Total Revenue from Operations</b>	<b>3,950.38</b>	<b>5,531.53</b>	<b>3,761.59</b>	<b>13,428.98</b>	<b>14,316.97</b>	<b>27,914.86</b>
(b) Other Income	1,479.41	1,835.68	1,581.35	5,156.46	4,041.64	5,903.41
<b>Total Income (a + b)</b>	<b>5,429.79</b>	<b>7,367.21</b>	<b>5,342.94</b>	<b>18,585.44</b>	<b>18,358.61</b>	<b>33,818.27</b>
<b>2 Expenses</b>						
Finance Costs	170.60	99.84	157.72	360.08	340.31	543.68
Cost of materials consumed	530.88	548.81	572.20	1,481.54	1,459.92	1,856.48
Purchase of Stock In Trade	10,120.38	264.71	-	12,070.93	-	11,948.06
Changes in inventories of stock in trade	(9,484.24)	-	-	(9,484.24)	-	-
Employee benefit expenses	858.03	725.15	706.99	2,330.66	2,058.83	3,638.80
Depreciation, amortisation and impairment	560.60	531.43	546.81	1,623.91	1,751.95	2,276.60
Other expenses	3,046.26	746.23	852.04	6,632.50	2,132.79	2,768.03
<b>Total Expenses</b>	<b>5,802.51</b>	<b>2,916.17</b>	<b>2,835.76</b>	<b>15,015.38</b>	<b>7,743.80</b>	<b>23,031.65</b>
<b>3 Profit/(loss) before Tax &amp; Exceptional Items</b>	<b>(372.72)</b>	<b>4,451.04</b>	<b>2,507.18</b>	<b>3,570.06</b>	<b>10,614.81</b>	<b>10,786.62</b>
Exceptional items	-	-	-	-	-	-
<b>4 Profit before share of net profits from equity accounted investees and tax</b>	<b>(372.72)</b>	<b>4,451.04</b>	<b>2,507.18</b>	<b>3,570.06</b>	<b>10,614.81</b>	<b>10,786.62</b>
Share of profit/(loss) of equity accounted investee	12,486.30	24,535.61	8,773.13	60,888.42	23,026.38	30,507.63
<b>5 Profit / (loss) before tax</b>	<b>12,113.58</b>	<b>28,986.65</b>	<b>11,280.31</b>	<b>64,458.48</b>	<b>33,641.19</b>	<b>41,294.25</b>
<b>6 Tax expenses</b>						
(a) Current Tax	1,129.99	828.84	968.65	2,792.44	3,182.75	3,756.46
(b) Deferred Tax	2,030.01	5,772.57	1,529.50	13,314.05	3,420.01	5,512.99
(c) Earlier year's Tax	(17.11)	-	(13.59)	(17.11)	(12.81)	(12.81)
<b>Total tax expenses</b>	<b>3,142.89</b>	<b>6,601.41</b>	<b>2,484.56</b>	<b>16,089.38</b>	<b>6,589.95</b>	<b>9,256.64</b>
<b>7 Profit / (Loss) after Tax</b>	<b>8,970.69</b>	<b>22,385.24</b>	<b>8,795.75</b>	<b>48,369.10</b>	<b>27,051.24</b>	<b>32,037.61</b>
<b>8 Other Comprehensive Income</b>						
<b>Items that will not be reclassified to profit or loss</b>						
(i) Equity instruments designated through other comprehensive income - net change in fair value including Profit / (Loss) on sale of Equity Instruments (net of taxes)	1,249.72	7,522.56	310.20	2,148.50	14,987.26	13,760.23
(ii) Remeasurement of defined benefit (asset)/liability	-	-	-	-	-	(4.03)
(iii) Share of Other Comprehensive Income from equity accounted investee	(1.76)	(28.10)	(219.35)	(60.11)	(430.29)	(332.87)
(iv) Tax effect on above items	(142.94)	(860.88)	31.96	(190.57)	(1,940.36)	(1,713.29)
<b>Net other comprehensive (loss)/ income not to be reclassified subsequently to profit or loss</b>	<b>1,105.02</b>	<b>6,633.58</b>	<b>122.81</b>	<b>1,897.82</b>	<b>12,616.61</b>	<b>11,710.04</b>



*[Handwritten Signature]*



<b>Items that may be reclassified subsequently to profit or loss</b>						
Exchange difference in translating financial statements of foreign operations	3,636.86	2,948.98	31.43	7,467.72	695.61	698.06
Other Comprehensive Income from Associate	224.88	(1,572.34)	-	(1,151.88)	-	-
Tax effect on above items	(886.83)	(739.52)	(5.48)	(1,841.26)	(172.09)	(167.21)
<b>Net other comprehensive (loss)/ income that may be reclassified subsequently to profit or loss</b>	<b>2,974.91</b>	<b>637.12</b>	<b>25.95</b>	<b>4,474.58</b>	<b>523.52</b>	<b>530.85</b>
<b>Total Other Comprehensive Income</b>	<b>4,079.93</b>	<b>7,270.70</b>	<b>148.76</b>	<b>6,372.40</b>	<b>13,140.13</b>	<b>12,240.89</b>
<b>10 Total Comprehensive income for the Year</b>	<b>13,050.62</b>	<b>29,655.94</b>	<b>8,944.51</b>	<b>54,741.50</b>	<b>40,191.37</b>	<b>44,278.50</b>
<b>Profit/ (loss) attributable to:</b>						
Owners of the Company	5,293.14	13,459.66	4,549.40	27,649.21	15,911.45	15,403.38
Non-controlling interest	3,677.55	8,925.58	4,246.35	20,719.89	11,139.79	16,634.23
<b>Profit/ (loss) for the year</b>	<b>8,970.69</b>	<b>22,385.24</b>	<b>8,795.75</b>	<b>48,369.10</b>	<b>27,051.24</b>	<b>32,037.61</b>
<b>Other Comprehensive (loss)/income attributable to:</b>						
Owners of the Company	4,079.93	7,270.70	148.76	6,372.40	13,140.13	12,240.89
Non-controlling interest	-	-	-	-	-	-
<b>Other comprehensive (loss)/ income for the year</b>	<b>4,079.93</b>	<b>7,270.70</b>	<b>148.76</b>	<b>6,372.40</b>	<b>13,140.13</b>	<b>12,240.89</b>
<b>Total comprehensive (loss)/ income attributable to:</b>						
Owners of the Company	9,373.07	20,730.36	4,698.16	34,021.61	29,051.58	27,644.27
Non-controlling interest	3,677.55	8,925.58	4,246.35	20,719.89	11,139.79	16,634.23
<b>Total comprehensive (loss)/ income for the year</b>	<b>13,050.62</b>	<b>29,655.94</b>	<b>8,944.51</b>	<b>54,741.50</b>	<b>40,191.37</b>	<b>44,278.50</b>
<b>11 Paid-up equity share capital (Face value of ₹ 10/- each)</b>	<b>609.72</b>	<b>609.72</b>	<b>609.72</b>	<b>609.72</b>	<b>609.72</b>	<b>609.72</b>
<b>12 Earnings per share (of ₹ 10/- each) :</b>						
- Basic (In ₹)	86.81	220.75	74.61	453.48	260.96	252.63
- Diluted (In ₹)	86.81	220.75	74.61	453.48	260.96	252.63

- The above consolidated results have been reviewed by the Audit Committee and approved by the Board of Directors of Dhunseri Investments Limited ('the Company') at their respective meetings held on 11 February, 2023. The Statutory Auditors have carried out a Limited Review of the above results.
- During the previous year ended 31 March 2022, "financial assets" and "income from financial assets" of Dhunseri Ventures Ltd (subsidiary company) exceeded 50% of the total assets and gross income respectively. The Board of Directors of the Subsidiary Company, based on an independent legal opinion, has concluded that it is not required to register itself with the RBI as an NBFC mainly due to the fact that the principal business of the Subsidiary Company is to deal with all types of Petrochemicals and other products and it does not intend to carry on the business as an NBFC and the situation prevailing on 31 March 2022 is transitory in nature. Further, the Subsidiary Company has commenced commodity trading business from August 2021 and trading of PET Resin from May 2022, and the Subsidiary Company does not expect "income from financial assets" to be more than 50% of the gross income for subsequent financial years.
- 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 nine months results do not indicate the likely annual performance.
- Net gains and/ or loss on fair value change includes gain and/or loss on sale of investments, and changes in fair value as at quarter and nine months end on investments held.
- 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 are also available on the website of the Company viz www.dhunseriinvestments.com.



By order of the Board  
For Dhunseri Investments Limited

(C. K. DHANUKA)

Chairman

DIN: 00005684

Place : Kolkata

Date : The 11th day of February, 2023



The Segment information for the operating segments is as below:

**Consolidated segment wise revenue, results, assets and liabilities for the quarter and nine months ended 31 December, 2022**

(₹ in Lakhs)

Particulars	Consolidated					
	QUARTER ENDED			NINE MONTH ENDED		YEAR ENDED
	31 Dec 2022	30 Sept 2022	31 Dec 2021	31 Dec 2022	31 Dec 2021	31 March 2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>Segment Revenue:</b>						
Treasury Operations	2,862.36	4,793.05	3,181.64	10,128.62	12,150.57	7,922.58
Trading Operation	639.18	555.59	-	2,820.00	-	12,025.86
Flexible Packaging Films		-	-			
Food and Beverages	1,928.25	1,796.18	2,161.30	5,636.82	6,208.04	7,966.42
<b>Total Segment Revenue</b>	<b>5,429.79</b>	<b>7,144.82</b>	<b>5,342.94</b>	<b>18,585.44</b>	<b>18,358.61</b>	<b>27,914.86</b>
<b>Segment Results:</b>						
Treasury Operations	1,093.50	6,556.11	1,357.74	2,266.86	7,388.14	6,987.04
Trading Operation	(1,263.85)	(17.81)	-	(1,250.72)	-	55.42
Flexible Packaging Films	(1,138.17)	-	-	(1,204.43)	-	
Food and Beverages	(209.74)	(6.91)	225.97	(436.69)	655.84	574.55
<b>Total Segment Results</b>	<b>(1,518.26)</b>	<b>6,531.39</b>	<b>1,583.71</b>	<b>(624.98)</b>	<b>8,043.98</b>	<b>7,617.01</b>
Finance Costs	170.60	99.84	157.72	360.08	340.31	543.68
Other unallocable expenditure net of Exceptional Item	(1,316.14)	1,980.51	(1,081.19)	(4,555.12)	(2,911.14)	(3,713.29)
<b>Share of profit/(loss) of Equity Accounted Investees</b>	<b>12,486.30</b>	<b>24,535.61</b>	<b>8,773.13</b>	<b>60,888.42</b>	<b>23,026.38</b>	<b>30,507.63</b>
<b>Total Profit/(loss) before tax</b>	<b>12,113.58</b>	<b>28,986.65</b>	<b>11,280.31</b>	<b>64,458.48</b>	<b>33,641.19</b>	<b>41,294.25</b>
<b>Segment Assets</b>						
Treasury Operations	1,75,572.77	1,19,119.79	92,956.93	1,75,572.77	92,956.93	1,24,554.36
Trading Operation	10,969.29	161.57		10,969.29	-	-
Food and Beverages	5,041.82	5,321.67	5,425.45	5,041.82	5,425.45	5,283.54
Flexible Packaging Films		-				
Unallocable Corporate Assets	2,02,927.50	2,25,211.84	1,60,674.60	2,02,927.50	1,60,674.60	1,63,203.39
<b>Total Segment Assets</b>	<b>3,94,511.38</b>	<b>3,49,814.87</b>	<b>2,59,056.98</b>	<b>3,94,511.38</b>	<b>2,59,056.98</b>	<b>2,93,041.29</b>
<b>Segment Liabilities</b>						
Treasury Operations	170.47	184.82	519.92	170.47	519.92	289.95
Trading Operation	11,502.96	179.24	-	11,502.96	-	-
Food and Beverages	3,386.84	3,122.32	3,661.75	3,386.84	3,661.75	3,342.13
Flexible Packaging Films		-				
Unallocable Corporate Liabilities	43,408.09	52,109.92	42,958.97	43,408.09	42,958.97	36,114.49
<b>Total Segment Liabilities</b>	<b>58,468.36</b>	<b>55,596.30</b>	<b>47,140.64</b>	<b>87,237.85</b>	<b>47,140.64</b>	<b>39,746.57</b>



By order of the Board  
For Dhunseri Investments Limited

C. K. DHANUKA  
Chairman  
00005684

Place : Kolkata

Date : The 11th day of February, 2023