NAGA DHUNSERI GROUP LIMITED
CIN No. L01132WB1918PLC003029
REGISTERED OFFICE: DHUNSERI HOUSE,
4A WOODBURN PARK, KOLKATA- 700 020
PHONE: 2280 1950(5 Lines) Fax: 91 33 2287 8995

Ref. No. NDGL/7A/2023/ 11.11.2023

To,
National Stock Exchange of India Ltd.
Exchange Plaza, C-1, Block G, 5th Floor
Bandra Kurla Complex,
Bandra (E),
Mumbai-400051

Symbol: NDGL

Sub: Disclosure under Regulation 30 of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015- Outcome of the Board Meeting held on 11th November, 2023

Dear Sir / Ma'am,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and our intimation dated 30th October, 2023, this is to inform you that the Board of Directors of the Company at their Meeting held today i.e., 11th November, 2023, inter alia, have considered, approved and taken on record the Unaudited Financial Results (both Standalone & Consolidated) for the quarter and half year ended 30th September, 2023.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a copy of the Unaudited Financial Results (both Standalone & Consolidated) together with a copy of the Limited Review Report as issued by the Statutory Auditor of the Company for the quarter and half year ended 30th September, 2023 are enclosed herewith. We are also arranging to upload the aforesaid Financial Results on the Company's website and publish the same in newspapers in the prescribed format.

The Meeting of the Board of Directors of the Company commenced at 11:15 A.M. and concluded at 12:15 P.M.

The same is for your kind information and record.

Thanking you.

For Naga Dhunseri Group Limited

NIDHI KHAITAN
Digitally signed by NIDHI KHAITAN
Date: 2023.11.11 12:22:22 +05'30'

Nidhi Khaitan
Company Secretary & Compliance Officer

Encl: As above

DHANDHANIA & ASSOCIATES
CHARTERED ACCOUNTANTS

13, Crooked Lane, Kolkata - 700 069. Phone : 4006-6758 . E-mail : audit@pkd.co.in. Web : www.pkd.co.in

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

TO
BOARD OF DIRECTORS OF NAGA DHUNSERI GROUP LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Naga Dhunseri Group Limited ('the Company'), for the quarter and half year ended 30th September 2023, together with the notes thereon ("the statement"), being submitted by the Company pursuant to the requirements of the Regulation 33 of the Securities and Exchange Board of India ("the SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, (initially by us for identification)

2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India and in compliance with Regulation 33 of Securities Exchange Board of India (LODR) Regulations, 2015. Our responsibility is to express a conclusion on the statements based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

P K Dhandhania

PRABHAT KUMAR DHANDHANIA, FCA, Partner
(Membership No.: 052613)
For & On behalf of
Dhandhania & Associates
Chartered Accountants
Firm Registration No.316052E
UDIN: 23052613BGUVQT6415

DHANDHANIA & ASSOCIATES * KOLKATA-69 * Chartered Accountants *

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

NAGA DHUNSERI GROUP LTD.

Regd. Office: "DHUNSERI HOUSE", 4A, WOODBURN PARK, KOLKATA-700020
CIN - L01132WB1918PLC003029; Website : www.nagadhunserigroup.com;
Email : mail@nagadhunserigroup.com; Phone : 2280-1950

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

₹ in Lakhs

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30th Sep 2023	30th Jun 2023	30th Sep 2022	30th Sep 2023	30th Sep 2022	31st Mar 2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Income						
I. **Revenue from operations**						
Interest Income	3.19	0.75	0.64	3.94	1.34	2.39
Dividend income	336.22	2.13	262.53	338.35	275.36	284.18
Rental income	8.21	8.20	8.21	16.41	16.41	32.82
Net gain on fair value changes	559.54	487.66	422.54	1,047.20	438.90	808.63
Total revenue from operations	**907.16**	**498.74**	**693.92**	**1,405.90**	**732.01**	**1,128.02**
II Other income	0.01	0.65	0.01	0.66	0.02	0.23
III **Total income (I+II)**	**907.17**	**499.39**	**693.93**	**1,406.56**	**732.03**	**1,128.25**
IV **Expenses**						
Finance costs	12.32	12.33	11.06	24.65	22.12	44.23
Impairment on Financial Instrument	-	-	-	-	-	(0.04)
Employee benefits expenses	23.34	23.73	17.98	47.07	35.80	95.47
Depreciation & amortisation	13.21	13.21	12.07	26.42	24.13	49.91
Other expenses	17.84	18.89	18.93	36.73	33.55	69.20
Total expenses (IV)	**66.71**	**68.16**	**60.04**	**134.87**	**115.60**	**258.77**
V **Profit before tax (III-IV)**	**840.46**	**431.23**	**633.89**	**1,271.69**	**616.43**	**869.48**
VI **Tax expense**						
Current tax	85.00	7.00	49.00	92.00	52.00	27.00
Deferred tax credit	40.84	22.98	50.86	63.82	46.64	92.03
Earlier year Tax adjustments	-	3.79	-	3.79	-	(3.32)
Tax expense (VI)	**125.84**	**33.77**	**99.86**	**159.61**	**98.64**	**115.71**
VII **Profit for the year(V-VI)**	**714.62**	**397.46**	**534.03**	**1,112.08**	**517.79**	**753.77**
VIII **Other comprehensive income/ (loss)**						
Items that will not be reclassified subsequently to profit or loss						
Equity instruments designated through other comprehensive income - net change in fair value	450.46	3,315.66	1,167.93	3,766.12	(575.98)	(636.13)
Remeasurement of defined benefit (Asset)/liability	-	-	-	-	-	(3.16)
Income tax relating to these items	(47.32)	(362.55)	(106.29)	(409.87)	59.42	38.03
Net other comprehensive income/(loss) not to be reclassified subsequently to profit or loss	**403.14**	**2,953.11**	**1,061.64**	**3,356.25**	**(516.56)**	**(601.26)**
IX **Total comprehensive income/(loss) for the year (VII+VIII)**	**1,117.76**	**3,350.57**	**1,595.67**	**4,468.33**	**1.23**	**152.51**
X **Earnings per share**						
Nominal value of share ₹ 10 (not annualised)						
Basic (₹)	**71.46**	**39.75**	**53.40**	**111.21**	**51.78**	**75.38**
Diluted (₹)	**71.46**	**39.75**	**53.40**	**111.21**	**51.78**	**75.38**

NOTES :

1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 11th November 2023

2 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.

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

5 Net gain and / or loss on fair value changes includes gain and / or loss on sale and changes in fair value of investment as at period ended.

6 Figures for previous year/period have been regrouped/rearranged wherever considered necessary to conform to current period presentation.

7 The review report issued in accordance with Regulation 33 of SEBI (Listing obligation and disclosure Requirement) 2015 are also available on the website of the Company wiz www.nagadhunserigroup.com

NAGA DHUNSERI GROUP LIMITED KOLKATA

By order of the Board
For Naga Dhunseri Group Ltd.

(C.K. Dhanuka)
Chairman
DIN: 00005684

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

NAGA DHUNSERI GROUP LTD

Regd. Office: "DHUNSERI HOUSE", 4A, WOODBURN PARK, KOLKATA-700020

CIN - L01132WB1918PLC003029; Website : www.nagadhunserigroup.com;

Email : mail@nagadhunserigroup.com; Phone : 2280-1950

STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIABLITIES AS AT 30TH SEPTEMBER 2023

₹ In Lakhs

Particulars	As at 30th September 2023 (Unaudited)	As at 31st March 2023 (Audited)
Assets		
Financial assets		
Cash and cash equivalents	349.15	46.29
Bank balances other than cash and cash equivalents	7.94	7.19
Investments	23,357.66	18,780.78
Loans	179.88	29.88
Other financial assets	116.87	62.91
Non-financial assets		
Current tax assets (net)	-	23.08
Investment property	583.22	597.78
Property, plant and equipment	94.23	101.28
Right of use assets	402.00	394.87
Other non-financial assets	577.64	573.62
Total assets	**25,668.59**	**20,617.68**
Liabilities and equity		
Liabilities		
Financial liabilities		
Other financial liabilities	596.90	462.94
Non-financial liabilities		
Provisions	6.41	4.92
Deferred tax liabilities (net)	890.53	508.83
Current tax liabilities (net)	90.44	-
Other non- financial liabilities	0.94	0.95
Total liabilities	**1,585.22**	**977.64**
Equity		
Equity share capital	100.00	100.00
Other equity	23,983.37	19,540.04
Total equity	**24,083.37**	**19,640.04**
Total liabilities and equity	**25,668.59**	**20,617.68**

NAGA DHUNSERI GROUP LIMITED KOLKATA

NAGA DHUNSERI GROUP LTD.

Regd. Office: "DHUNSERI HOUSE", 4A, WOODBURN PARK, KOLKATA-700020

CIN - L01132WB1918PLC003029; Website : www.nagadhunserigroup.com;

Email : mail@nagadhunserigroup.com; Phone : 2280-1950

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

₹ In Lakhs

Particulars	For the Half Year Ended on 30th September 2023 Unaudited	For the Half Year Ended on 30th September 2022 Unaudited
Cash flows from operating activities		
Profit before tax	1,271.69	616.43
Adjustments for:		
Depreciation and amortisation	26.42	24.13
Finance cost	24.65	22.12
Fair value changes	(1,047.20)	(438.90)
Security transaction tax on OCI shares	(6.06)	(1.89)
Operating profit before working capital changes and Investment	**269.50**	**221.89**
Movement in working capital		
(Increase)/decrease in other financial assets	(53.95)	(105.67)
(Increase)/decrease in other non-financial assets	(4.02)	(4.79)
(Decrease)/increase in other financial liabilities	118.00	(1.63)
(Decrease)/increase in other non-financial liabilities	(0.01)	0.11
(Decrease)/Increase in long term provisions	1.48	-
Purchase of Investment	(4,667.93)	(2,418.12)
Sale of Investment	4,910.44	2,263.29
Cash generated/(used)in operations	**573.51**	**(44.92)**
Direct taxes paid (net of refunds)	(74.27)	(44.43)
Net cash generated / (used) from operating activities	**499.24**	**(89.35)**
Cash flow from investing activities		
Net cash used in investing activities	-	-
Cash flow from financing activities		
Loan refund	-	10.00
Loan Given	(150.00)	-
Dividend paid	(25.00)	(25.00)
Payment of lease liability	(20.63)	(20.63)
Net cash used in financing activities	**(195.63)**	**(35.63)**
Net increase/ (decrease) in cash and cash equivalents including other Bank balance	**303.61**	**(124.98)**
Cash and cash equivalents including other Bank balance at the beginning of the period	53.48	269.97
Cash and cash equivalents including other Bank balance at the end of the period	**357.09**	**144.99**
Components of cash and cash equivalents including other Bank balance		
Cash on hand	5.00	5.00
-in Current Account	344.15	130.79
-in Dividend Account	7.94	9.20
Total cash and cash equivalents including other Bank balance	**357.09**	**144.99**

Note:

The cash flow statement has been prepared under the indirect method as set out in the Ind AS 7 "Statement of Cash Flows" Previous period's figure have been regrouped/rearranged wherever considered necessary to conform to current period presentation

By order of the Board
For Naga Dhunseri Group Ltd.

NAGA DHUNSERI GROUP LIMITED KOLKATA

(C.K. Dhanuka)
Chairman
DIN: 00005684

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

DHANDHANIA & ASSOCIATES
CHARTERED ACCOUNTANTS

13, Crooked Lane, Kolkata - 700 069. Phone : 4006-6758 . E-mail : audit@pkd.co.in. Web : www.pkd.co.in

Independent Auditor's Review Report on the unaudited consolidated quarterly financial results of Naga Dhunseri Group Limited for the quarter and half year ended 30 September 2023

TO
BOARD OF DIRECTORS OF NAGA DHUNSERI GROUP LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Naga Dhunseri Group Limited ('the Parent Company'), and its share of the net profit after tax and total comprehensive income of its associates for the quarter ended 30th September 2023 and year-to-date results for the period from 01 April 2023 to 30 September 2023 ("the statement"), being submitted by the Parent 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, ('Listing Regulations')

2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India and in compliance with Regulation 33 of Securities Exchange Board of India (LODR) Regulations, 2015. Our responsibility is to express a conclusion on the statements based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. A review of the interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended to the extent applicable.

   The Statement includes the results of the following entity:

Sl No	Particulars	Relationship
1	Dhunseri Investments Limited and its subsidiary and associates	Associate

4. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditor referred to in Paragraph 5 below, nothing has come to our attention accounting that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



5. The consolidated unaudited financial results also include the Group's share of net profit after tax of Rs. 1,491.40 lakhs and total comprehensive income/(loss) of Rs. 4,209.52 lakhs for the period from 1st April, 2023 to 30th September, 2023 as considered in the consolidated unaudited financial results, in respect of one associate, whose interim financial results have not been reviewed by us. This interim financial information has been reviewed by other auditors whose report have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the associate is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

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

P K Dhandhania

PRABHAT KUMAR DHANDHANIA, FCA, Partner
(Membership No.: 052613)
For & On behalf of
Dhandhania & Associates
Chartered Accountants
Firm Registration No.316052E
UDIN: 23052613BGUVQU8827

DHANDHANIA & ASSOCIATES * Chartered Accountants * KOLKATA-69

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

NAGA DHUNSERI GROUP LTD.

Regd. Office: "DHUNSERI HOUSE", 4A, WOODBURN PARK, KOLKATA-700020
CIN - L01132WB1918PLC003029; Website : www.nagadhunserigroup.com;
Email : mail@nagadhunserigroup.com; Phone : 2280-1950

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

₹ in Lakhs

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30th Sep 2023	30th Jun 2023	30th Sep 2022	30th Sep 2023	30th Sep 2022	31st Mar 2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Income						
I. **Revenue from operations**						
Interest Income	3.19	0.75	0.64	3.94	1.34	2.39
Dividend income	303.31	2.13	229.62	305.44	242.45	251.27
Rental income	8.21	8.20	8.21	16.41	16.41	32.82
Net gain on fair value changes	559.54	487.66	422.54	1,047.20	438.90	808.63
Total revenue from operations	**874.25**	**498.74**	**661.01**	**1,372.99**	**699.10**	**1,095.11**
II Other income	0.01	0.65	0.01	0.66	0.02	0.23
III **Total income (I+II)**	**874.26**	**499.39**	**661.02**	**1,373.65**	**699.12**	**1,095.34**
IV **Expenses**						
Finance costs	12.32	12.33	11.06	24.65	22.12	44.23
Impairment on Financial Instrument	-	-	-	-	-	(0.04)
Employee benefits expenses	23.34	23.73	17.98	47.07	35.80	95.47
Depreciation & amortisation	13.21	13.21	12.07	26.42	24.13	49.91
Other expenses	17.84	18.89	18.93	36.73	33.55	69.20
Total expenses (IV)	**66.71**	**68.16**	**60.04**	**134.87**	**115.60**	**258.77**
V **Profit before share of net profit from equity accounted investees(III-IV)**	**807.55**	**431.23**	**600.98**	**1,238.78**	**583.52**	**836.57**
VI Share of net profit from equity accounted investees	986.22	505.18	1,153.62	1,491.40	4,827.03	6,321.16
VII **Profit before tax (V-VI)**	**1,793.77**	**936.41**	**1,754.60**	**2,730.18**	**5,410.55**	**7,157.73**
VIII **Tax expense**		-				
Current tax	85.00	7.00	49.00	92.00	52.00	27.00
Deferred tax credit	40.84	22.98	50.86	63.82	46.64	92.03
Earlier year Tax adjustments	-	3.79	-	3.79	-	(3.32)
Tax expense (VIII)	**125.84**	**33.77**	**99.86**	**159.61**	**98.64**	**115.71**
IX **Profit for the year(VII-VIII)**	**1,667.93**	**902.64**	**1,654.74**	**2,570.57**	**5,311.91**	**7,042.02**
X **Other comprehensive income/ (loss)**						
Items that will not be reclassified subsequently to profit or loss						
Equity instruments designated through other comprehensive income - net change in fair value	450.46	3,315.66	1,167.93	3,766.12	(575.98)	(636.13)
Remeasurement of defined benefit (Asset)/liability	-	-	-	-	-	(3.16)
Income tax relating to these items	(47.32)	(362.55)	(106.29)	(409.87)	59.42	38.03
Net Other Comprehensive Income/ (loss) not to be reclassified subsequently to profit / (loss) before share from equity accounted investees	**403.14**	**2,953.11**	**1,061.64**	**3,356.25**	**(516.56)**	**(601.26)**
Share of other comprehensive income from equity accounted investees	1,449.10	1,269.02	1,569.86	2,718.12	494.98	765.71
Total other comprehensive income (X)	**1,852.24**	**4,222.13**	**2,631.50**	**6,074.37**	**(21.58)**	**164.45**
XI **Total comprehensive income/(loss) for the year (IX+X)**	**3,520.17**	**5,124.77**	**4,286.24**	**8,644.94**	**5,290.33**	**7,206.47**
XII **Earnings per share**						
Nominal value of share ₹ 10 (not annualised)						
Basic (₹)	**166.79**	**90.26**	**165.47**	**257.06**	**531.19**	**704.20**
Diluted (₹)	**166.79**	**90.26**	**165.47**	**257.06**	**531.19**	**704.20**

NOTES :

1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 11th November 2023

2 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.

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 and changes in fair value of investment as at period ended.

6 Figures for previous year/period have been regrouped/rearranged wherever considered necessary to conform to current period presentation.

7 The review report issued in accordance with Regulation 33 of SEBI (Listing obligation and disclosure Requirement) 2015 are also available on the website of the Company wiz www.nagadhunserigroup.com

By order of the Board
For Naga Dhunseri Group Ltd.

NAGA DHUNSERI GROUP LIMITED KOLKATA

(C.K. Dhanuka)
Chairman
DIN: 00005684

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

NAGA DHUNSERI GROUP LTD

Regd. Office: "DHUNSERI HOUSE", 4A, WOODBURN PARK, KOLKATA-700020

CIN - L01132WB1918PLC003029; Website : www.nagadhunserigroup.com;

Email : mail@nagadhunserigroup.com; Phone : 2280-1950

STATEMENT OF UNAUDITED CONSOLIDATED ASSETS AND LIABLITIES AS AT 30TH SEPTEMBER 2023

₹ In Lakhs

Particulars	As at 30th September 2023 (Unaudited)	As at 31st March 2023 (Audited)
Assets		
Financial assets		
Cash and cash equivalents	349.15	46.29
Bank balances other than cash and cash equivalents	7.94	7.19
Investments	79,145.26	70,391.77
Loans	179.88	29.88
Other financial assets	116.87	62.91
Non-financial assets		
Current tax assets (net)	-	23.08
Investment property	583.22	597.78
Property, plant and equipment	94.23	101.28
Right of use assets	402.00	394.87
Other non-financial assets	577.64	573.62
Total assets	**81,456.19**	**72,228.67**
Liabilities and equity		
Liabilities		
Financial liabilities		
Other financial liabilities	596.90	462.94
Non-financial liabilities		
Provisions	6.41	4.92
Deferred tax liabilities (net)	890.53	508.83
Current tax liabilities (net)	90.44	-
Other non- financial liabilities	0.94	0.95
Total liabilities	**1,585.22**	**977.64**
Equity		
Equity share capital	100.00	100.00
Other equity	79,770.97	71,151.03
Total equity	**79,870.97**	**71,251.03**
Total liabilities and equity	**81,456.19**	**72,228.67**

NAGA DHUNSERI GROUP LIMITED KOLKATA

NAGA DHUNSERI GROUP LTD.

Regd. Office: "DHUNSERI HOUSE", 4A, WOODBURN PARK, KOLKATA-700020

CIN - L01132WB1918PLC003029; Website : www.nagadhunserigroup.com;

Email : mail@nagadhunserigroup.com; Phone : 2280-1950

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

₹ In Lakhs

Particulars	For the Half Year Ended on 30th September 2023 Unaudited	For the Half Year Ended on 30th September 2022 Unaudited
Cash flows from operating activities		
Profit before tax	2,730.18	5,410.55
Adjustments for:		
Depreciation and amortisation	26.42	24.13
Finance cost	24.65	22.12
Fair value changes	(1,047.20)	(438.90)
Share of profit of equity accounted investee	(1,491.40)	(4,827.03)
Security transaction tax on OCI shares	(6.06)	(1.89)
Operating profit before working capital changes and Investment	**236.59**	**188.98**
Movement in working capital		
(Increase)/decrease in other financial assets	(53.95)	(105.67)
(Increase)/decrease in other non-financial assets	(4.02)	(4.79)
(Decrease)/increase in other financial liabilities	118.00	(1.63)
(Decrease)/increase in other non-financial liabilities	(0.01)	0.11
(Decrease)/Increase in long term provisions	1.48	-
Purchase of Investment	(4,667.93)	(2,418.12)
Sale of Investment	4,910.44	2,263.29
Cash generated/(used)in operations	**540.60**	**(77.83)**
Direct taxes paid (net of refunds)	(74.27)	(44.43)
Net cash generated / (used) from operating activities	**466.33**	**(122.26)**
Cash flow from investing activities		
Dividend from associate	32.91	32.91
Net cash used in investing activities	**32.91**	**32.91**
Cash flow from financing activities		
Loan refund	-	10.00
Loan Given	(150.00)	-
Dividend paid	(25.00)	(25.00)
Payment of lease liability	(20.63)	(20.63)
Net cash used in financing activities	**(195.63)**	**(35.63)**
Net increase/ (decrease) in cash and cash equivalents including other Bank balance	**303.61**	**(124.98)**
Cash and cash equivalents including other Bank balance at the beginning of the period	53.48	269.97
Cash and cash equivalents including other Bank balance at the end of period	**357.09**	**144.99**
Components of cash and cash equivalents including other Bank balance		
Cash on hand	5.00	5.00
-in Current Account	344.15	130.79
-in Dividend Account	7.94	9.20
Total cash and cash equivalents including other Bank balance	**357.09**	**144.99**

Note:

The cash flow statement has been prepared under the indirect method as set out in the Ind AS 7 "Statement of Cash Flows" Previous period's figure have been regrouped/rearranged wherever considered necessary to conform to current period presentation

By order of the Board
For Naga Dhunseri Group Ltd.

NAGA DHUNSERI GROUP LIMITED KOLKATA

(C.K. Dhanuka)
Chairman
DIN: 00005684

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