

## DEVINSU TRADING LIMITED

82, Maker Chambers III, Nariman Point, Mumbai 400 021  
Tel. No. : 022 -2204 2554 / 2204 7164 Website : www.devinsutrading.com  
CIN : L51900MH1985PLC036383 Email : devinsutrading@gmail.com

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**12/11/2022**

The Secretary,  
**BSE Limited**  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai- 400001

Re : **Script Code 512445**  
Subject : **Outcome of Board Meeting, Unaudited Financial Results for the quarter and half year ended 30/09/2022.**

Dear Sir / Madam,

At the meeting held today the Board inter alia;

1. Approved the enclosed un-audited standalone financial results of the Company for the quarter and half year ended 30<sup>th</sup> September, 2022.
2. Took note of the enclosed Limited Review Report for the quarter and half year ended 30<sup>th</sup> September, 2022.

Extracts of the un-audited standalone financial results as given for publication in the newspaper Free Press Journal and Navshakti is also attached.

The meeting of the Board of Directors commenced at 13.00 hrs. IST and ended on 13.50 hrs. IST.

You are requested to take this on record.

Thanking You,

Yours faithfully,

For **DEVINSU TRADING LIMITED**

  
**Rajan Sawant**  
**WHOLETIME DIRECTOR.**

Encl: As above.



## DEVINSU TRADING LIMITED

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### UNAUDITED FINANCIAL RESULT FOR THE QUARTER AND HALF YEARLY ENDED SEPTEMBER 30, 2022

(Rs. in Lakhs except per share data)

	Quarter Ended 30.09.2022 (Unaudited)	Quarter Ended 30.06.2022 (Unaudited)	Quarter Ended 30.09.2021 (Unaudited)	Six month Ended 30.09.2022 (Unaudited)	Six month Ended 30.09.2021 (Unaudited)	Year Ended 31.03.2022 (Audited)
1. (a) Net Sales/Income from Operations	-	-	-	-	-	-
(b) Other Income	16.58	0.04	8.61	15.62	32.33	53.05
<b>Total Income</b>	<b>16.58</b>	<b>0.04</b>	<b>8.61</b>	<b>15.62</b>	<b>32.33</b>	<b>53.05</b>
2. Expenditure						
a. Increase/decrease in stock in trade and work in progress	-	-	-	-	-	-
b. Consumption of raw materials	-	-	-	-	-	-
c. Purchase of traded goods	-	-	-	-	-	-
d. Employees cost	3.95	4.21	3.48	8.16	7.00	15.91
e. Depreciation	-	-	-	-	-	-
f. Listing Fees	0.88	0.89	0.88	1.77	1.77	3.54
g. Loss on Fair Valuation of Financial assets through Profit & Loss	-	1.00	-	-	-	-
h. Other expenditure	0.43	0.32	0.75	0.75	0.87	3.03
<b>Total Expenses</b>	<b>5.26</b>	<b>6.42</b>	<b>5.11</b>	<b>10.68</b>	<b>9.64</b>	<b>22.48</b>
3. Profit before Exceptional Items and tax (1-2)	11.32	-6.38	3.50	4.94	22.69	30.57
4. Exceptional Items	-	-	-	-	-	-
5. Profit (+)/ Loss (-) before tax (3-4)	11.32	-6.38	3.50	4.94	22.69	30.57
6. Tax expense						
(a) Current Tax	-	-	-	-	-	-
(b) Deferred Tax	3.18	-8.21	6.90	-5.03	6.90	34.36
7. Net Profit (+)/ Loss (-) for the period/ year (5-6)	8.14	1.83	-3.40	9.97	15.79	-3.79
8. Other Comprehensive Income (OCI)						
(a) Item that will not be classified to profit & loss	-	-	-	-	-	-
(i) Equity Instruments through other Comprehensive Income (FVOCI)	-12.53	-2.42	48.38	-14.95	67.42	168.66
(ii) income tax effect on above	1.43	0.28	-5.54	1.71	9.03	5.16
(b) Items that will be reclassified to profit & Loss	-	-	-	-	-	-
Total Other Comprehensive Income	-11.10	-2.14	42.84	-13.24	76.45	173.82
9. Total Comprehensive Income (after Tax) (7+8)	-2.96	-0.31	39.44	-3.27	92.24	170.03
10. Paid-up equity share capital of Face Value ` 10/- each	50.00	50.00	50.00	50.00	50.00	50.00
11. Other Equity excluding revaluation reserve						1,230.15
12. Earnings Per Share (in `) (Face Value of ` 10/- each) (Basic & Diluted) (*Not Annualised)	1.63	0.37	-0.68	2.00	3.16	-0.76

**NOTE :**

- 1) The above results were reviewed by the Audit Committee, and taken on record by the Board at its meeting held on 12th November 2022. The Statutory Auditor has carried out Limited Review of the above results in terms of Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2) Company operates in single business segment and hence, the information pursuant to IND AS-108 is not applicable.
- 3) The Figures for the corresponding periods have been restated, wherever necessary, to make them comparable.

Place : Mumbai  
Date : 12.11.2022



For DEVINSU TRADING LIMITED

*RAS*  
Director

# DEVINSU TRADING LIMITED

82, Maker Chambers III, Nariman Point, Mumbai 400021

Tel. No. : 022 - 2204 2554 / 2204 7164 Fax No. : 022 - 2204 1643

## STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2022

(Rs. In Lakhs)

Particulars	As at	As at
	30.09.2022 (Unaudited)	31.03.2022 (Audited)
<b>I ASSETS</b>		
<b>1 Non-current assets</b>		
Property, Plant and equipment	0.09	0.09
Financial assets		
i) Investments	351.45	366.41
ii) Other	0.18	0.18
Non-current tax assets(net)	3.95	3.91
<b>Total Non Current Assets</b>	<b>355.67</b>	<b>370.60</b>
<b>2 Current Assets</b>		
Financial assets		
i) Current investments	977.89	974.90
iii) Cash and Cash Equivalents	1.92	0.61
Other current assets	2.16	0.39
<b>Total Current Assets</b>	<b>981.97</b>	<b>975.90</b>
<b>TOTAL ASSETS</b>	<b>1337.64</b>	<b>1346.49</b>
<b>II EQUITY AND LIABILITIES</b>		
<b>1 Equity</b>		
Share capital	50.00	50.00
Other equity	1226.88	1230.15
<b>Total Equity</b>	<b>1276.88</b>	<b>1280.15</b>
<b>2 Liabilities</b>		
<b>A Non-Current liabilities</b>		
Deferred tax liabilities (Net)	58.24	64.98
<b>Total Non Current Liabilities</b>	<b>58.24</b>	<b>64.98</b>
<b>B Current liabilities</b>		
Financial liabilities		
Trade payable		
i) Total Outstanding dues of Micro and Small Enterprises	-	-
ii) Others	1.92	0.89
Other current liabilities	0.03	0.12
Provision	0.57	0.35
<b>Total Current Liabilities</b>	<b>2.52</b>	<b>1.36</b>
<b>TOTAL</b>	<b>1337.64</b>	<b>1346.49</b>

Place : Mumbai  
Date : 12-11-2022



For Devinsu Trading Ltd

*RAS*

Director

## DEVINSU TRADING LIMITED

## Cash Flow Statement for the Half Yearly ended 30th September, 2022

(Rs in Lakhs)

	For the Half Year Ended 30th September 2022 (Unaudited)	For the Half Year Ended 30th September 2021 (Unaudited)
<b>A) CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit/(loss) before tax as per Statement of profit and Loss Adjusted for:	4.94	22.69
Dividend	-0.88	-0.66
Profit on Sale of Investment	-0.55	-0.08
Fair value changes (net) on financial assets	-14.19	-31.59
<b>Operating Profit before Working Capital Changes</b>	<b>-10.68</b>	<b>-9.64</b>
Adjusted for:		
Change in Current Assets	-1.77	-1.77
Change in Current Liabilities	1.16	-0.25
<b>Cash Flow from Operations</b>	<b>-11.29</b>	<b>-11.66</b>
Taxes Paid(Net)	<b>-0.04</b>	<b>-0.07</b>
<b>Net Cash Flow from Operating Activities</b>	<b>-11.33</b>	<b>-11.73</b>
<b>B) CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Investment	-0.80	-61.91
Sale of Investment	12.55	13.50
Dividend Received	0.89	0.66
<b>Net Cash Flow used in Investing Activities</b>	<b>12.64</b>	<b>-47.74</b>
<b>C) CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from issue of Share Capital	-	-
Proceeds from Long Term borrowings	-	-
<b>Net Cash Flow from Financing Activities</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>1.31</b>	<b>-59.47</b>
<b>Opening Balance of Cash and Cash Equivalents</b>	<b>0.61</b>	<b>62.10</b>
<b>Closing balance of Cash and Cash Equivalents</b>	<b>1.92</b>	<b>2.63</b>



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## UNAUDITED FINANCIAL RESULT FOR THE QUARTER AND HALF YEARLY ENDED SEPTEMBER 30, 2022.

	Quarter Ended 30.09.2022 (Unaudited)	Year Ended 31.03.2022 (Audited)	Quarter Ended 30.09.2021 (Unaudited)
Total Income from Operations	0	0	0
Net Profit / (loss) for the period (before tax, Exceptional and/or Extraordinary items)	11.32	30.57	3.50
Net Profit / (loss) for the period before tax (after Exceptional and/or Extraordinary items)	11.32	30.57	3.50
Net Profit / (loss) for the period after tax (after Exceptional and/or Extraordinary items)	8.14	-3.79	-3.40
Total Comprehensive Income for the period [Comprising Profit/(loss) for the period (after tax) and other Comprehensive Income (after tax)]	-2.96	170.03	44.98
Equity Share Capital	50.00	50.00	50.00
Earnings Per Share (of Rs. 10/- each) (For continuing and discontinued operations)- Basic and Diluted	1.63	-0.76	-0.68
Other Equity excluding Revaluation Reserve		1230.15	

### NOTE :

1) The above is an extract of the detailed format of Quarterly ended 30.09.2022 Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 read with SEBI circular dated 5th July, 2016. The full format of the Quarterly/ Nine month Financial Results is available on the Stock Exchange website: BSE Limited ([www.bseindia.com](http://www.bseindia.com)).

2) The above were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th November 2022.

Place : Mumbai  
Date : 12.11.2022



For DEVINSU TRADING LIMITED

  
Rajan Sawant  
Director.



**INDEPENDENT AUDITOR'S REVIEW REPORT**

To The Board of Directors of  
DEVINSU TRADING LIMITED

1. We have reviewed the accompanying statement of unaudited financial results of DEVINSU TRADING LIMITED (the 'Company') for the quarter and half year ended 30<sup>th</sup> September, 2022 (the 'Statement'), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). This statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to express a conclusion on these financial results based on our review.
2. 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results read with the notes thereon prepared in accordance with applicable Indian Accounting Standards (Ind-AS) and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Listing Regulations read with Circulars issued from time to time, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Mumbai  
12<sup>th</sup> November, 2022

For SVP & Associates

ICAI FRN: 003838N

Chartered Accountants

*Yogesh Kumar Singhania*

Yogesh Kumar Singhania

Partner

Membership No.: 111473

UDIN: 22111473BCXQGS8804.