

DHUNSERI INVESTMENTS LIMITED

CIN: L15491WB1997PLC082808

Registered Office : Dhunseri House, 4A, Woodburn Park, Kolkata - 700 020

Ref. No. DIL/108/2026

27.05.2026

To,
BSE Limited
(Scrip Code: 533336)
Floor 25, P. J. Towers
Dalal Street
Mumbai – 400001

National Stock Exchange of India Limited
(Symbol: DHUNINV)
Exchange Plaza
Plot No: C/1, G Block
Bandra – Kurla Complex, Bandra (E)
Mumbai – 400 051

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,

This is further to our letter dated 20th May, 2026, wherein we had intimated to stock exchanges the date of the Board Meeting for consideration of Audited Financial Results of the Company for the year ended 31st March, 2026 and dividend, if any, for the year ended 2025-26.

The Board of Directors at their Meeting held today, i.e., 27th May, 2026, have inter alia considered, approved and taken on record the following:

1. The Annual Accounts for the Financial Year ended 31st March, 2026 and Standalone & Consolidated Audited Financial Results of the Company for the quarter and year ended 31st March, 2026.

Please find the following enclosed:- marked as **Annexures - A**

- a. Statement of Standalone and Consolidated Audited Financial Results of the Company for the quarter and year ended 31st March, 2026.
- b. Auditors' Report of M/s. U S Agarwal & Associates (FRN: 314213E), the Statutory Auditors of the company for the year ended 31st March, 2026.
- c. Declaration for Audit Report with Unmodified Opinion in respect of the Audited Standalone & Consolidated Financial Results for the year ended 31st March, 2026.

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.

2. To convene the 29th Annual General Meeting of the Company on Thursday, 20th August, 2026.
3. Recommendation of declaration of Dividend on the Equity Shares of the Company @ of 30% i.e. ₹ 3.00 per share for the Financial Year ended on 31st March, 2026, subject to approval by shareholders at the ensuing Annual General Meeting.
4. The Register of Members and Share Transfer Books will remain close from Friday, 14th August, 2026 to Thursday, 20th August, 2026, (both days inclusive) for the purpose of Annual General Meeting and payment of dividend, if approved.

Phone : +91 33 2280 1950 (Five Lines) | Email : mail@dhunseriinvestments.com
Website : www.dhunseriinvestments.com



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5. Re-appointment of Mrs. Aruna Dhanuka (DIN: 00005677) as Managing Director & CEO of the Company w.e.f. 27.05.2026 subject to the final approval of the Members at the forthcoming Annual General Meeting.

Further, the details required as per Regulation 30 of the Listing Regulations, and SEBI Master Circular No. HO/49/14/14(7)2025-CFDPOD2/I/3762/2026 issued on July 11, 2023 and last updated on January 30, 2026, are enclosed and marked as **Annexure – B**;

6. Appointment of Ms. Rusha Mitra (DIN: 08402204) as an Additional Director of the Company in the category of Independent Non-Executive Director subject to shareholders approval.

Further, the details required as per Regulation 30 of the Listing Regulations, and SEBI Master Circular No. HO/49/14/14(7)2025-CFDPOD2/I/3762/2026 issued on July 11, 2023 and last updated on January 30, 2026, are enclosed and marked as **Annexure – C**;

The Meeting of the Board of Directors of the Company commenced at 12:05 P.M. (IST) and concluded at 01:05 P.M. (IST)

The same is for your kind information and record.

Thanking you.

Yours faithfully,

For **DHUNSERI INVESTMENTS LIMITED**



Payal Kumari Shaw
Company Secretary & Compliance Officer



Encl: As above



Independent Auditor's Report on Quarterly and Annual Standalone Financial Results of Dhunseri Investments Limited pursuant to the Regulation 33 and Regulation 52 read with regulation 63(2) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
Board of Directors,
DHUNSERI INVESTMENTS LIMITED

Report on the Audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying standalone annual financial results of **DHUNSERI INVESTMENTS LIMITED** ("the Company") for the quarter and year ended March 31, 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

- a. are presented in accordance with the requirement of Regulation 33 of the Listing Regulations in this regard and
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter and year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results

The standalone annual financial results have been prepared on the basis of the standalone annual financial statements. The Company's management and Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 (the Act") with respect to the preparation of these annual financial results that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results.



As a part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all the relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other Matters

The standalone annual financial results include the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to limited review by us, as required under the Listing Regulations.

Mridula Agarwal



Place: Kolkata

Date: 27th Day of May, 2026

MRIDULA AGARWAL, FCA, PARTNER

(Membership No. 306592)

For and on behalf of

U S AGARWAL & ASSOCIATES

Chartered Accountants

Firm Registration No: 314213E

UDIN: 26306592HOVWQS4303

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 AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

(₹ in Lakhs)

Sl. No	Particulars	STANDALONE				
		QUARTER ENDED			YEAR ENDED	
		31-Mar-26 (Audited)	31-Dec-25 (Unaudited)	31-Mar-25 (Audited)	31-Mar-26 (Audited)	31-Mar-25 (Audited)
1.	(a) Revenue from operations					
	Dividend Income	802.97	33.02	11.71	2,087.50	1,085.45
	Net gain /(loss) on fair value changes:					
	- Realised	(1,141.23)	(421.87)	392.91	(38.53)	536.72
	- Unrealised	(1,117.37)	(379.73)	(1,015.22)	(3,193.77)	345.27
	Sale of Tea	-	-	32.32	-	232.29
	Rental Income	3.95	7.61		24.24	
	Total revenue from operations	(1,451.68)	(760.97)	(578.28)	(1,120.56)	2,199.73
	(b) Other income	2.21	0.02	18.39	4.75	24.30
	Total income (a + b)	(1,449.47)	(760.95)	(559.89)	(1,115.81)	2,224.03
2.	Expenses					
	Finance Cost	0.11	0.11	0.21	0.44	0.83
	Cost of materials consumed	-	-	(0.80)	-	148.96
	Changes in Inventories of finished goods	-	-	42.62	-	14.77
	Employee benefits expenses	27.97	27.28	30.04	105.13	166.06
	Depreciation and amortisation	7.77	9.58	11.85	34.56	48.06
	Other expenses	107.92	77.08	87.58	312.31	308.84
	Total Expenses	143.77	114.05	171.50	452.44	687.52
3.	Profit/(Loss) before tax and exceptional items	(1,593.24)	(875.00)	(731.39)	(1,568.25)	1,536.51
	Exceptional items	-	-	-	22.55	39.89
	Profit/(Loss) before tax	(1,593.24)	(875.00)	(731.39)	(1,545.70)	1,576.40
4.	Tax expenses					
	(a) Current Tax	(56.00)	(82.00)	(157.00)	367.00	200.00
	(b) Deferred Tax	(228.34)	(86.44)	93.21	(675.83)	240.61
	(c) Earlier year Tax	(10.42)	-	(13.24)	(10.42)	(13.24)
	Total tax expenses	(294.76)	(168.44)	(77.03)	(319.25)	427.37
5.	Profit/(Loss) after Tax	(1,298.48)	(706.56)	(654.36)	(1,226.45)	1,149.03
6.	Other Comprehensive Income/(Loss)					
	Items that will not be reclassified to Profit & Loss					
	(i)Equity instruments through other comprehensive income- net gain/(loss) on disposal and change in fair value					
	- Realised	736.33	268.02	4,130.06	2,947.32	9,000.95
	- Unrealised	(569.30)	(469.62)	(1,765.48)	(2,177.98)	(2,601.87)
	(ii) Remeasurement of defined benefit (asset)/liability	(0.98)	0.66	1.31	(0.32)	1.31
	(iii) Income Tax effect on above items	(19.39)	82.49	103.97	(72.74)	(765.43)
	Total Other Comprehensive Income/(Loss)	146.66	(118.45)	2,469.86	696.28	5,634.96
7.	Total Comprehensive income/(Loss) for the Year	(1,151.82)	(825.01)	1,815.50	(530.17)	6,783.99
8.	Paid-up equity share capital (Face value of ₹ 10/- each)	609.72	609.72	609.72	609.72	609.72
9.	Earnings per share (on ₹ 10/- each) (not annualised):					
	Basic (in ₹)	(21.30)	(11.59)	(10.73)	(20.11)	18.85
	Diluted (in ₹)	(21.30)	(11.59)	(10.73)	(20.11)	18.85



NOTES TO THE AUDITED STANDALONE FINANCIAL STATEMENT

1. STATEMENT OF STANDALONE ASSETS AND LIABILITIES

(₹ in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
ASSETS		
I Financial assets		
Cash and cash equivalents	527.81	598.06
Bank balances other than cash and cash equivalents	426.43	26.91
Trade receivable	-	0.01
Investments	48,225.70	50,678.59
Other financial assets	132.57	143.39
II Non-financial assets		
Inventories	-	11.54
Current tax assets(net)	49.22	152.14
Deferred Tax Assets(net)	99.41	-
Property, plant and equipment & R.O.U. assets	1,590.57	508.98
Capital work-in-progress	-	14.08
Other non financial assets	55.75	85.90
III Assets held for sale	-	592.00
TOTAL ASSETS	51,107.46	52,811.60
LIABILITIES AND EQUITY		
Liabilities		
I Financial liabilities		
Trade payable	-	3.32
Lease liabilities	-	4.36
Other financial liabilities	50.95	48.11
II Non-financial liabilities		
Provisions	9.35	31.87
Deferred tax liabilities(Net)	-	926.69
Other non- financial liabilities	0.95	1.52
III Liabilities on asset held for sale	-	36.43
Total Liabilities	61.25	1,052.30
Equity		
Equity share capital	609.72	609.72
Other equity	50,436.49	51,149.58
Total Equity	51,046.21	51,759.30
Total Liabilities and Equity	51,107.46	52,811.60



2. STATEMENT OF STANDALONE CASH FLOW

(₹ in Lakhs)

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Cash flows from operating activities		
Profit/ (loss) before tax	(1,545.70)	1,576.40
Adjustments for:		
Depreciation and amortisation expenses	34.56	48.06
Liability written off	10.45	-
Finance cost on lease	0.44	0.83
Interest receivable on Income Tax refund	-	(18.24)
Net (gain)/ loss on fair value changes	3,232.30	(881.99)
Profit on sale of assets	(38.00)	(43.71)
Operating profit before working capital changes	1,694.05	681.35
Movement in working capital		
(Increase)/decrease in Inventories	11.54	19.41
(Increase)/decrease in Trade Receivables	0.01	166.51
(Increase)/decrease in other financial assets	10.82	331.06
(Increase)/decrease in other non financial assets	30.15	0.64
Increase/(decrease) in Trade payable	(3.32)	(6.76)
Increase/(decrease) in other financial liability	6.47	(33.17)
Increase/(decrease) in other non financial liability	(0.57)	(0.23)
Increase/(decrease) in liabilities on assets held for sale	(36.43)	-
Increase /(decrease) in provision	(22.84)	(11.31)
Movement in Investments		
Purchase of investment	(42,129.73)	(45,304.98)
Sale of investments	42,129.73	46,004.28
Security transaction tax on non current investment	(10.07)	(43.47)
Cash generated from operation	1,679.81	1,803.33
Direct taxes paid (net of refund)	(676.68)	(1,479.86)
Net cash generation from operating activities	1,003.13	323.47
Cash flow from investing activities		
Acquisition of property, plant & equipment	(1,116.14)	(1,987.30)
Advance received on proposed sale of assets(net of expenses)	-	36.43
Proceeds from transfer/sale of assets	630.00	2,021.18
Net cash generation from/(used in) investing activities	(486.14)	70.31
Cash flow from financing activities		
Payment of lease liability	(4.80)	(4.80)
Dividend paid	(182.92)	(152.43)
Net cash generation from (used in) financing activities	(187.72)	(157.23)
Net increase/ (decrease) in cash and cash equivalents	329.27	236.55
Cash and bank Balances at the beginning of the year	624.97	388.42
Cash and bank Balances at the end of the year	954.24	624.97
Components of cash and cash equivalents		
Cash on hand	5.00	5.00
Balance with bank on current accounts	522.81	593.06
Total cash and cash equivalents	527.81	598.06
Add: other bank balance	426.43	26.91
Closing cash and cash equivalents	954.24	624.97



3. STANDALONE SEGMENT INFORMATION

(₹ in Lakhs)

Particulars	Quarter ended			Year ended	
	31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
	Audited	Unaudited	Audited	Audited	Audited
Segment Revenue:					
Treasury Operations	(1,449.47)	(760.95)	(590.91)	(1,115.81)	1,991.74
Tea	-	-	31.02	-	232.29
Total Segment Revenue	(1,449.47)	(760.95)	(559.89)	(1,115.81)	2,224.03
Segment Results:					
Treasury Operations	(1,615.68)	(874.89)	(683.59)	(1,567.81)	1,731.12
Tea	-	-	(47.59)	-	(153.89)
Total Segment Results	(1,615.68)	(874.89)	(731.18)	(1,567.81)	1,577.23
Finance Costs	0.11	0.11	0.21	0.44	0.83
Exceptional Items	-	-	-	22.55	-
Total Profit/(loss) before tax	(1,615.79)	(875.00)	(731.39)	(1,545.70)	1,576.40
Segment Assets					
Treasury Operations	51,107.46	52,614.82	52,166.18	51,107.46	52,166.18
Tea	-	-	645.40	-	645.40
Total Segment Assets	51,107.46	52,614.82	52,811.59	51,107.46	52,811.59
Segment Liabilities					
Treasury Operations	61.25	416.79	1,012.78	61.25	1,012.78
Tea	-	-	39.52	-	39.52
Total Segment Liabilities	61.25	416.79	1,052.30	61.25	1,052.30



4. OTHER NOTES:

- a. 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 27 May, 2026 .
- b. On 21 November 2025, the Government of India notified four new Labour Codes ("Labour Codes") consolidating twenty-nine hitherto existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to these Labour Codes. The company has estimated and accounted for incremental liability pertaining to employee benefit obligations, which is not material to the standalone financial results. The company continues to monitor the developments pertaining to enactment of these Labour Codes and evaluate impact, if any.
- c. The amount of Rs. 22.55 Lacs disclosed under exceptional items represents profit on settlement of assets and liabilities of Hatibari Tea Factory.
- d. 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.
- e. The figures for the last quarter of the current and previous financial year are the balancing figures between audited figures in respect of full financial year and the published year to date figures up to the end of third quarter of the current and previous financial year which has been subjected to limited review by statutory auditors.
- f. The Statutory Auditors have audited the financial statements for the quarter and year ended 31 st March 2026 and have issued an unmodified opinion thereon. The information presented above is an extract from the audited financial statements as stated.
- g. The Directors in their meeting dated 27th May, 2026 have recommended dividend of ₹ 3 per equity share of ₹ 10 each i.e. @ 30% for the financial year ended 31st March, 2026, subject to approval of the Shareholders at the ensuing Annual General Meeting.
- h. Nature of Capital Market in which the Company operates is such that the quarterly results do not indicate the likely annual performance.
- i. 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 end on investments held.
- j. Figures for previous year have been regrouped/ rearranged wherever necessary.
- k. 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 Ltd



(C. K. DHANUKA)

Chairman

DIN: 00005684

Place: Kolkata

Date : 27 May, 2026

Independent Auditor's Report on Quarterly and Annual Consolidated Financial Results of Dhunseri Investments Limited pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
Board of Directors,
DHUNSERI INVESTMENTS LIMITED

Report on the Audit of the Consolidated Annual Financial Results

Opinion

We have audited the accompanying consolidated financial results of **DHUNSERI INVESTMENTS LIMITED** ("Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") and its associate for the quarter and year ended March 31, 2026, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate audited financial statements of the subsidiary and associate, the aforesaid consolidated annual financial results:

- a. includes the annual consolidated financial results of the following entities:

Sl. No.	Particulars	Name of the Entity
1)	Subsidiary	Dhunseri Ventures Limited (Formerly Known as Dhunseri Petrochem Limited) and its Subsidiaries and Associates
2)	Associate	Dhunseri Overseas Private Limited

- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter and March 31, 2026.



Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us along with the consideration of audit reports of the other auditors referred to in sub paragraph no (a) of the "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.

Management's and Board of Directors' Responsibilities for the Consolidated Annual Financial Results

The consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's management and Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 (the Act") with respect to the preparation of these annual financial results that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated annual financial results, the respective Board of Directors of the companies included in the Group is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associates is also responsible for overseeing the financial reporting process of each company.

Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results



Our objectives are to obtain reasonable assurance about whether the consolidated annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the consolidated annual financial results.

As a part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated annual financial results of which we are independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all the relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.



Other Matters

- (a) The consolidated annual financial results include the audited financial results of one subsidiary, whose financial statements reflects total assets (before consolidation adjustments) of Rs. 4,87,792.47 lakhs as at 31st March 2026, total income (before consolidation adjustments) of Rs. 45,413.65 lakhs and total net profit after tax (including other comprehensive income) (before consolidation adjustments) of Rs 12,491.25 lakhs and net cash outflow of Rs 4,482.41 lakhs for the year ended on that date, as considered in the consolidated annual financial results, which have audited by their respective independent auditors. The consolidated annual financial results also include the Group's share of net loss after tax (before consolidation adjustments) of Rs. 967.72 lakhs, as considered in the consolidated annual financial results, in respect of an associate, whose financial statements have been audited by their respective independent auditors. The independent auditors' reports on the financial statements of these entities have been furnished to us by the management and our opinion on the consolidated annual financial results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of the such other auditors and the procedures performed by us are as stated in paragraph above.
- (b) A step-down subsidiary and an associate of the subsidiary are located outside India whose financial statements and any other financial information have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been reviewed by other auditors under generally accepted auditing standards applicable in their respective countries. The Group's management has converted the financial statements of such step-down subsidiary and associate of subsidiary located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. The auditors of the subsidiary have audited these conversion adjustments made by the group's management. Our opinion in so far as it relates to the balances and affairs of such step-down subsidiary and associate of such subsidiary located outside India is based on the reports of other auditors and the conversion adjustments prepared by the management of the group and audited by the auditors of the subsidiary company.
- (c) The consolidated annual financial results include the results for the quarter ended 31 March 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which are subjected to limited review by us, as required under the Listing Regulations.



Mridula Agarwal

MRIDULA AGARWAL, FCA, PARTNER

(Membership No. 306592)

For and on behalf of

U S AGARWAL & ASSOCIATES

Chartered Accountants

Firm Registration No: 314213E

UDIN: 26306592PLIUJZ2300

Place: Kolkata

Date: 27th Day of May, 2026

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 AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

(₹ in Lakhs)

Sl. No	Particulars	CONSOLIDATED				
		QUARTER ENDED			YEAR ENDED	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1.	(a) Revenue from operations					
	Interest Income	440.28	463.33	565.7	1922.73	2583.02
	Dividend Income	12.46	80.88	31.28	455.74	480.71
	Net gain/(loss) on fair value changes	(5,583.86)	(1,816.03)	(9,226.97)	(1,417.75)	3,242.02
	Rental Income	30.51	29.77	22.16	117.28	88.64
	Sale of Product	10,325.79	8160.57	11519.71	34,747.77	39,510.74
	Forex Gain	50.19	12.46	(113.51)	115.78	-
	Export Incentives	45.73	27.1	23.03	120.85	56.86
	Total revenue from operations	5,321.10	6958.08	2821.4	36062.40	45961.99
	(b) Other income	1,699.41	1288.50	1574.37	6,293.51	5,559.89
	Total income (a + b)	7,020.51	8,246.58	4,395.77	42,355.91	51,521.88
2.	Expenses					
	Finance Cost	1,478.45	975.80	1563.47	6,591.04	2,873.70
	Cost of materials consumed	6,572.93	6435.39	5991.59	24,706.75	25,551.11
	Purchase of Stock In Trade	-	-	-	-	2,742.77
	Changes in Inventories of finished goods	(19.61)	(525.75)	2611.31	(485.74)	759.55
	Employee benefits expenses	1,170.54	849.42	1326.46	3,423.37	3,382.14
	Depreciation and amortisation	633.50	638.81	676.43	2,606.43	2,726.07
	Other expenses	5,572.69	4744.37	4262.12	16,130.58	8,658.01
	Total Expenses	15,408.50	13,118.04	16,431.38	52,972.43	46,693.35
	Profit/(loss) before tax and exceptional items	(8,387.99)	(4,871.46)	(12,035.61)	(10,616.52)	4,828.53
	Exceptional items	-	-	-	22.55	39.89
3.	Profit/(loss) before share of net profit from equity accounted investee and tax	(8,387.99)	(4,871.46)	(12,035.61)	(10,593.97)	4,868.42
	Share of profit/(loss) of equity accounted investee	8,607.60	3,731.33	(1,013.31)	17,410.30	14,491.81
5.	Profit/(Loss) before tax from continuing operation	219.61	(1,140.13)	(13,048.92)	6,816.33	19,360.23
6.	Tax expenses					
	(a) Current Tax	(4.72)	161.69	(711.67)	1,955.16	2,893.37
	(b) Deferred Tax	(115.22)	(536.82)	(1,659.33)	198.00	2,982.86
	(c) Earlier year Tax	(10.42)	-	(13.24)	(10.42)	(13.24)
	Total tax expenses	(130.36)	(375.13)	(2,384.24)	2,142.74	5,862.99
7.	Profit/(Loss) after tax from continuing operation	349.97	(765.00)	(10,664.68)	4,673.59	13,497.24
9.	Discontinued Operation					
	(a) Profit/(Loss) before tax from discontinued operation	-	647.31	(252.66)	(17.53)	474.49
	(b) Tax expenses of discontinued operation	-	-	-	(1.31)	-
	(c) Profit/(Loss) from discontinued operation after tax (a-b)	-	647.31	(252.66)	(16.22)	474.49
8.	Net Profit/Loss after tax	349.97	(117.69)	(10,917.34)	4,657.37	13,971.73
	Other Comprehensive Income,					
	Items that will not be reclassified to Profit & Loss					
	(i) Equity instruments through other comprehensive income-net gain/(loss) on disposal and change in fair value	75.75	(179.55)	(4,523.63)	511.77	15,917.32
	(ii) Remeasurement of defined benefit (asset)/liability	5.10	12.97	5.42	18.07	5.42
	(iii) Share of Other Comprehensive Income from Equity Accounted Investee	36.43	0.11	(173.36)	47.52	(15.49)
	(iii) Income Tax effect on above items	(496.02)	78.81	1,043.76	(536.25)	(2,525.62)
	Net Other Comprehensive income/(loss) not to be reclassified subsequently to Profit or Loss	(378.74)	(87.66)	(3,647.81)	41.11	13,381.63
	Items that may be reclassified subsequently to profit or loss					
	(i) Exchange difference in translating financial statements of foreign operations(net of tax)	1,572.36	4,533.56	2,465.45	5,991.71	3,472.42
	(ii) Other Comprehensive Income from Associates	19.16	-	14.92	19.16	(33.67)
	(iii) Income Tax effect on above items	(395.73)	(1,276.58)	(620.03)	(1,638.75)	(863.88)
	Net Other Comprehensive income/(loss) that may be reclassified subsequently to Profit or Loss	1,195.79	3,256.98	1,860.34	4,372.12	2,574.87

9.	Total Other Comprehensive income for the Year	817.05	3,169.32	(1,787.47)	4,413.23	15,956.50
10.	Total Comprehensive income for the Year	1,167.02	3,051.63	(12,704.81)	9,070.60	29,928.23
	Profit/ (loss) attributable to:					
	Owners of the Company	(496.88)	(327.58)	(5,819.65)	1,798.00	9,077.78
	Non-controlling interest	846.85	209.89	(5,097.69)	2,859.37	4,893.95
	Profit/ (loss) for the year	349.97	(117.69)	(10,917.34)	4,657.37	13,971.73
	Other comprehensive (loss)/ income attributable to:					
	Owners of the Company	817.05	3,169.32	(1,787.47)	4,413.23	15,956.50
	Non-controlling interest	-	-	-	-	-
	Other comprehensive (loss)/ income for the year	817.05	3,169.32	(1,787.47)	4,413.23	15,956.50
	Total comprehensive (loss)/ income attributable to:					
	Owners of the Company	320.17	2,841.74	(7,607.12)	6,211.23	25,034.28
	Non-controlling interest	846.85	209.89	(5,097.69)	2,859.37	4,893.95
11.	Total comprehensive (loss)/ income for the year	1,167.02	3,051.63	(12,704.81)	9,070.60	29,928.23
	Paid-up equity share capital (Face value of ₹ 10/- each)	609.72	609.72	609.72	609.72	609.72
12.	Earnings per share (on ₹ 10/- each) :					
	Basic (in ₹)	(8.15)	(5.37)	(95.45)	29.49	148.88
	Diluted (in ₹)	(8.15)	(5.37)	(95.45)	29.49	148.88



NOTES TO THE AUDITED CONSOLIDATED FINANCIAL RESULT

1. STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES

(₹ in Lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
ASSETS		
I Financial assets		
Cash and cash equivalents	9,511.20	14,063.86
Bank balances other than cash and cash equivalents	2,412.79	8,268.63
Trade Receivable	1,469.09	788.98
Investments	1,06,990.29	1,18,476.07
Other Financial Assets	8,865.85	8,363.47
II Non-financial assets		
Inventories	4,712.39	2,368.05
Current Tax Assets(Net)	270.34	1,209.70
Investment Property	1,067.74	1,091.13
Property, Plant and Equipment & Intangible Assets	58,556.06	61,408.01
Capital Work-In-Progress	81,874.20	7,405.01
Goodwill	-	69.81
Intangible Assets	13.12	21.52
Equity Accounted Investee	2,21,742.18	2,03,614.68
Other Non Financial Assets	12,150.22	13,906.60
III Assets held for sale	-	592.00
TOTAL ASSETS	5,09,635.47	4,41,647.52
LIABILITIES AND EQUITY		
Liabilities		
I Financial liabilities		
Trade Payable	4,845.36	3,045.84
Borrowings	95,103.16	36,884.67
Lease Liabilities	78.81	1,889.01
Other Financial Liabilities	2,507.78	1,528.40
II Non-financial liabilities		
Current Tax Liabilities	-	-
Provisions	480.86	579.28
Deferred Tax Liabilities(Net)	49,005.54	47,058.12
Other Non- Financial Liabilities	6,975.09	7,839.41
III Liabilities on asset held for sale	-	36.43
Total Liabilities	1,58,996.60	98,861.16
Equity		
Equity Share Capital	609.72	609.72
Other Equity	2,73,637.26	2,67,608.95
Equity attributable to the owners of the Company	2,74,246.98	2,68,218.67
Non Controlling Interest	76,391.89	74,567.69
Total Equity	3,50,638.87	3,42,786.36
Total Liabilities and Equity	5,09,635.47	4,41,647.52



2. STATEMENT OF CONSOLIDATED CASH FLOW

(₹ in Lakhs)

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Cash flows from operating activities		
Profit/ (loss) before tax		
Profit before tax from continuing operation	6,816.33	19,360.23
Profit before tax from discontinued operation	(17.53)	474.49
Adjustments for:		
Depreciation, amortisation and impairment	2,606.43	4,277.44
Impairment of Goodwill	69.81	-
Net (gain)/ Loss on fair value changes and sale of investment	9,915.63	(631.73)
Interest income	(2,332.04)	(2,653.91)
Deferred Government Grant	(860.63)	(456.77)
Rent income from investment property	(93.04)	(88.64)
Liability written off	10.45	-
Finance costs	6,591.04	2,941.10
(Profit)/Loss from equity accounted investee	(17,410.30)	(14,491.81)
Gain on disposal of subsidiary	(838.65)	(2,082.25)
Profit/Loss on disposal of Property, Plant & Equipment	(50.00)	(43.71)
Operating Profit before working Capital Change	4,407.50	6,604.44
Movement in Working Capital		
(Increase)/ Decrease in Inventories	(2,344.34)	350.11
(Increase)/ Decrease in Trade receivables	(680.11)	(371.42)
Increase/Decrease in other financial assets	(2,134.15)	3,998.03
(Increase)/Decrease in other non-financial assets	1,756.38	(2,819.75)
Increase/(Decrease) in Trade Payable	1,799.53	(1,314.44)
Increase/(Decrease) in other financial liabilities	1,079.97	176.02
Increase/(Decrease) in liabilities on assets held for sale	(36.43)	-
(Decrease)/increase in other non-financial liabilities	(864.32)	(457.00)
Increase in Provisions	(98.74)	(20.37)
(Purchase)/Sale of investments	4,718.92	280.83
Rent income from investment property	93.04	88.64
Movement in Bank Balance other than cash & cash equivalents	(272.72)	-
Dividend from Associates	5,860.71	4,569.18
Interest Received	1,842.01	3,143.86
Cash generated from operation	15,127.25	14,228.13
Direct Taxes paid(net of refund)	(1,429.66)	(7,716.74)
Net Cash generated from Operating Activities	13,697.59	6,511.39
Cash flow from investing activities		
Acquisition of Property, Plant & Equipment/Intangible assets	(73,192.09)	(9,477.59)
Proceeds from disposal of Property, Plant & Equipments	648.79	2,021.18
Proceeds from disposal of subsidiary	-	3,973.58
Advance received from proposed sale of fixed assets	-	36.43
Investment in fixed deposit having original maturity of more than 3 months	-	(2,859.37)
Net cash generated from (used in) Investing Activities	(72,543.30)	(6,305.77)
Cash flow from financing activities		
Dividend paid	(1,218.09)	(915.30)
Interest Paid	-	-
Finance cost paid	(2,223.42)	(2,474.37)
Payment of Lease Liability	(140.79)	(1,607.10)
Movement of short term borrowings	-	(500.00)
Repayment of Long-term borrowings (net)	(7,692.57)	(4,763.11)
Preceeds from Long Term Borrowing	59,712.08	6,111.80
Net Cash used in Financing Activities	48,437.21	(4,148.08)
Net increase/ (decrease) in cash and cash equivalents	(10,408.50)	(3,942.46)
Cash and Bank Balances at the beginning of the year	22,332.49	27,402.94
Less: Cash & cash equivalent pertaining to subsidiary disposed off	-	(1,157.99)
Effects of exchange fluctuation	-	30.00
Cash and Bank Balances at the end of the year	11,923.99	22,332.49
Components of cash and cash equivalents		
Cash on hand	15.24	34.53
Balance with bank		
- On current accounts	4,127.69	3,419.55
- Fixed Deposits (with maturity less than 3 months)	5,368.27	10,609.78
Total cash and cash equivalents	9,511.20	14,063.86
Add: other bank balance	2,412.79	8,268.63
Closing cash and bank balances	11,923.99	22,332.49



3. CONSOLIDATED SEGMENT INFORMATION

(₹ in Lakhs)

Particulars	Quarter ended			Year ended	
	31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
	Audited	Unaudited	Audited	Audited	Audited
I. Segment Revenue:					
Treasury Operations	(3,391.36)	952.41	(7,160.28)	8,152.44	14,101.32
Tea	-	-	31.02	-	232.29
Flexible Packaging Film	10,411.87	8,134.83	8,728.38	35,050.69	36,660.82
Food & Beverages(discontinued operation)	-	327.10	1,309.00	2,953.64	5,829.63
Trading Operation	-	-	2,808.93	-	2,808.93
Total Segment Revenue	7,020.51	9,414.34	5,717.05	46,156.77	59,632.99
Less: Revenue from discontinued operation	-	1,167.76	1,321.28	3,800.86	8,111.11
Total Segment Revenue from continued operation	7,020.51	8,246.58	4,395.77	42,355.91	51,521.88
II. Segment Results:					
Treasury Operations	(9,048.17)	(4,858.21)	(11,691.45)	(9,882.90)	876.12
Tea	-	-	(47.59)	-	(153.89)
Flexible Packaging Film	1,549.10	185.78	1,140.74	2,305.26	3,571.72
Food & Beverages(discontinued operation)	-	647.31	(233.24)	3.19	541.89
Trading Operation	-	-	60.22	-	60.22
Total Segment Results	(7,499.07)	(4,025.12)	(10,771.32)	(7,574.45)	4,896.06
Less: Result from discontinued operation	-	647.31	(252.66)	3.19	541.89
Total Segment Result from continued operation	(7,499.07)	(4,672.43)	(10,518.66)	(7,577.64)	4,354.17
Finance Costs	1,478.45	975.80	1,582.88	6,591.04	2,873.70
Other unallocable expenditure net of unallocable income	(589.53)	(776.77)	(65.93)	(3,552.16)	(3,387.95)
Exceptional items	-	-	-	22.55	-
Share of Profit/Loss of Equity Accounted Investee	8,607.60	3,731.33	(1,013.31)	17,410.30	14,491.81
Total Profit/(loss) before tax from continuing operation	219.61	(1,140.13)	(13,048.92)	6,816.33	19,360.23
III. Segment Assets					
Treasury Operations	98,031.59	1,13,289.78	1,10,587.78	98,031.59	1,10,587.78
Tea	-	-	645.40	-	645.40
Flexible Packaging Film	1,65,875.66	1,42,899.13	98,977.00	1,65,875.66	98,977.00
Food & Beverages (discontinued operation)	-	-	3,268.67	-	3,268.67
Unallocable Corporate Assets	2,45,728.22	2,32,745.63	2,28,168.67	2,45,728.22	2,28,168.67
Total Segment Assets	5,09,635.47	4,88,934.54	4,41,647.52	5,09,635.47	4,41,647.52
IV. Segment Liabilities					
Treasury Operations	(38.16)	84.73	1,012.78	(38.16)	1,012.78
Tea	-	-	39.52	-	39.52
Flexible Packaging Film	1,09,873.37	84,923.14	44,854.93	1,09,873.37	44,854.93
Food & Beverages (discontinued operation)	-	-	2,636.61	-	2,636.61
Unallocable Corporate Liabilities	49,161.39	54,028.61	50,317.32	49,161.39	50,317.32
Total Segment Liabilities	1,58,996.60	1,39,036.48	98,861.16	1,58,996.60	98,861.16

4. DISCONTINUED OPERATION

Twelve Cupcakes Pte Limited, a step down subsidiary of the Parent Company, has initiated Creditors' Voluntary Winding-up proceedings under the applicable laws and regulation of Singapore on 29 October 2025, which has resulted in loss of control by the Parent Company over the aforesaid step down subsidiary. In accordance with Ind AS 105 - Non-current Assets Held for Sale and Discontinued Operations, the "Food and Beverages" segment which includes the results of the aforesaid step down subsidiary has been classified as a "discontinued operation". The summary of results of discontinued operation are as follows:

Particulars	Quarter ended			Year ended	
	31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
	Audited	Unaudited	Audited	Audited	Audited
Total Income	-	329.11	1,321.28	2,962.21	6,028.86
Total Expenses	-	520.45	1,573.94	3,818.39	7,636.62
Loss before tax for the period from discontinued operations	-	(191.34)	(252.66)	(856.18)	(1,607.76)
Tax Expenses	-	-	-	(1.31)	-
Loss for the period from discontinued operations after tax	-	(191.34)	(252.66)	(854.87)	(1,607.76)
Gain on loss of control over discontinued operation	-	838.65	-	838.65	2,082.25
Profit / Loss for the period from discontinued operations	-	647.31	(252.66)	(16.22)	474.49



5. OTHER NOTES:

- a. 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 27 May, 2026 .
- b. On 21 November 2025, the Government of India notified four new Labour Codes ("Labour Codes") consolidating twenty-nine hitherto existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to these Labour Codes. The Group has estimated and accounted for incremental liability pertaining to employee benefit obligations, which is not material to the consolidated financial results. The Group continues to monitor the developments pertaining to enactment of these Labour Codes and evaluate impact, if any.
- c. The figures for the last quarter of the current and previous financial year are the balancing figures between audited figures in respect of full financial year and the published year to date figures up to the end of third quarter of the current and previous financial year which has been subjected to limited review by Statutory Auditors.
- d. 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.
- e. Net gains/(loss) on fair value change includes gain/(loss) on sale and changes in fair value of investments as at period end.
- f. The Statutory Auditors have audited the financial statements for the quarter and year ended 31st March 2026 and have issued an unmodified opinion thereon. The information presented above is an extract from the audited financial statements as stated.
- g. The Directors in their meeting dated 27th May, 2026 have recommended dividend of ₹ 3 per equity share of ₹ 10 each i.e. @ 30% for the financial year ended 31st March, 2026, subject to approval of the Shareholders at the ensuing Annual General Meeting.
- h. Nature of Capital Market in which the Company operates is such that the quarterly results do not indicate the likely annual performance.
- i. Figures for previous year/period have been regrouped/ rearranged wherever necessary.
- j. 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 Ltd



(C. K. DHANUKA)
Chairman
DIN: 00005684

Place: Kolkata
Date : 27 May , 2026

DHUNSERI INVESTMENTS LIMITED

CIN: L15491WB1997PLC082808

Registered Office : Dhunseri House, 4A, Woodburn Park, Kolkata - 700 020

Ref. No. DIL/108/2026/

27.05.2026

To,
BSE Limited
(Scrip Code: 533336)
Floor 25, P. J. Towers
Dalal Street
Mumbai - 400001

National Stock Exchange of India Limited
(Symbol: DHUNINV)
Exchange Plaza
Plot No: C/1, G Block
Bandra – Kurla Complex, Bandra (E)
Mumbai – 400 051

Sub: Declaration with respect to Audit Report with Unmodified Opinion to the Audited Standalone & Consolidated Financial Results for the Financial Year ended 31st March, 2026.

Dear Sir/ Ma'am,

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we do hereby confirm that the Statutory Auditors of the Company M/s. U. S. Agarwal & Associates (FRN: 314213E) have issued an Audit Report with Unmodified Opinion(s) on the Audited Standalone & Consolidated Financial Results of the Company for the Financial Year ended 31st March, 2026.

Thanking you.

Yours faithfully,
For **DHUNSERI INVESTMENTS LIMITED**



Bhagwati Agarwal
Chief Financial Officer



DHUNSERI INVESTMENTS LIMITED

REGISTERED OFFICE : DHUNSERI HOUSE 4A, WOODBURN PARK, KOLKATA - 700 020

CIN: L15491WB1997PLC082808

Annexure – B

Disclosure as per Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. HO/49/14/14(7)2025-CFDPOD2/I/3762/2026 issued on July 11, 2023 and last updated on January 30, 2026

Sl. No.	Particulars	Details of Change
1.	Reason for Change viz. appointment, resignation removal, death or otherwise	Re-appointment of Mrs. Aruna Dhanuka (DIN: 00005677), as the Managing Director, with the concurrent designation of Chief Executive Officer (CEO), upon completion of her current tenure on 26th May, 2026.
2.	Date of appointment, cessation, reappointment (as applicable) & term of appointment, reappointment	Re-appointment w.e.f., 27 May, 2026, for a further period of five years.
3.	Brief Profile (in case of Appointment)	Actively involved with various Associate Companies of the Group and has acquired considerable experience in day to day Administration of Business.
4.	Disclosure of relationships between directors (in case of appointment of a director)	Wife of Mr. Chandra Kumar Dhanuka.
5.	Information regarding the director not being debarred from holding the office by virtue of any SEBI order or any other such authority	Mrs. Aruna Dhanuka, is not debarred from holding the office of director by virtue of any SEBI order or any other such authority.

DHUNSERI INVESTMENTS LIMITED

REGISTERED OFFICE : DHUNSERI HOUSE 4A, WOODBURN PARK, KOLKATA - 700 020

CIN: L15491WB1997PLC082808

Annexure – C**Disclosure as per Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. HO/49/14/14(7)2025-CFDPOD2/I/3762/2026 issued on July 11, 2023 and last updated on January 30, 2026**

Sl. No.	Particulars	Details of Change
1.	Reason for Change viz. appointment, resignation removal, death or otherwise	Appointment of Mrs. Rusha Mitra (DIN: 08402204) as Non-Executive Independent Director of the Company.
2.	Date of appointment, cessation, reappointment (as applicable) & term of appointment, reappointment	Appointment of Mrs. Rusha Mitra (DIN: 08402204) for a period of 5 years w.e.f. 27th May, 2026.
3.	Brief Profile (in case of Appointment)	Rusha Mitra, a law graduate from The W. B. National University of Juridical Sciences, Kolkata, have spent over a decade at Messrs. Khaitan & Co, Advocates specialising in corporate restructuring, mergers, acquisitions, demergers, reconstructions and reorganisation and advises companies on wide range of corporate law matters and Insolvency & Bankruptcy related matters. She also has experience in various aspects of law, including commercial and civil litigation and has appeared before High Courts, National Company Appellate Law Tribunal, National Company Law Tribunals and other authorities in various jurisdictions including Kolkata, Chennai, Bhubaneswar, Jaipur, Gauhati and Shillong.
4.	Disclosure of relationships between directors (in case of appointment of a director)	Not applicable

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