

SPANGLE MARKETING LIMITED

P-103, PRINCEP STREET, 3RD FLOOR, ROOM NO. 24
KOLKATA-700 072, PHONE : 2237-0373 / 5021
CIN : L51311WB1984PLC050209
E-mail : parida.1995@rediffmail.com
www.spanglemarketing.in

Date: 13th November, 2020

To
Listing & Compliances Department,
Metropolitan Stock Exchange of India Limited
4th Floor, Vibgyor Towers, Plot No. C-62
Opp: Trident Hotel, Bandra Kurla Complex,
Bandra East, Mumbai-400098
Phone: 022-6112 9000

Dear Sir/ Madam,

Sub: Submission of Un-audited Financial Results for the quarter and half year ended 30.09.2020 of Spangle Marketing Limited.

Ref: Symbols: SPANGLE, ISIN: INE315M01019.


This is with reference to Regulation 30 and Regulation 33 the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. We wish to inform you that the Board of Directors in its meeting held on 13th November, 2020 has considered and approved the Un-audited Financial Results of the Company for the quarter and half year ended 30th September, 2020 together with Limited Review Reports of the Statutory Auditors. The Copies of the same are enclosed herewith.

Further, the statement of Assets & Liabilities & Cash Flow Statements for the Half Year ended 30.09.2020 and non-applicability of statement of deviation(s) or variation(s) under Regulation 32 of SEBI(LODR) Regulations, 2015 are enclosed herewith.

The above said Board meeting commenced at 03:30 P.M. and was concluded at 5:00 P.M.

Kindly take the above information on your records and oblige.

Thanking you,
Yours Faithfully,
For Spangle Marketing Ltd.


(S. Nayak)
Company Secretary
Membership No.: ACS21997



Encl: As above.

SPANGLE MARKETING LIMITED

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2020

							(Rs. in lakhs)
S.No.	Particulars	Quarter ended			Half year ended		Year ended
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
		(Un-audited)			(Un-audited)		(Audited)
1	Income from Operations						
	Net sales/ Income from Operations	0.00	92.65	0.02	92.65	0.02	1.79
2	Other Operating Income	3.80	0.78	0.00	4.58	0.00	0.00
3	Total Income (1+2)	3.80	93.42	0.02	97.23	0.02	1.79
4	Expenses						
	(a) Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchase of Stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(d) Employee Benefits Expenses	1.09	1.49	1.58	2.58	2.89	5.74
	(e) Finance Cost	0.00	0.00	0.00	0.00	0.00	0.01
	(f) Depreciation and amortisation expenses	0.00	0.00	0.00	0.00	0.00	0.00
	(g) Other expenses	0.60	0.76	0.23	1.84	1.25	4.63
	Total Expenses	1.69	2.24	1.81	4.42	4.14	10.37
5	Profit / (Loss) from operations before exceptional and extraordinary items and tax (3-4)	2.11	91.18	-1.79	92.81	-4.12	-8.58
6	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit / (Loss) from ordinary activities before extraordinary items & tax (5 + 6)	2.11	91.18	-1.79	92.81	-4.12	-8.58
8	Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
9	Profit / (Loss) from Ordinary activities before Tax (7-8)	2.11	91.18	-1.79	92.81	-4.12	-8.58
10	Tax expenses	0.00	0.00	0.00	0.00	0.00	0.00
	Current year Tax	0.00	0.00	0.00	0.00	0.00	0.00
	Income tax provision for earlier year	0.00	0.00	0.00	0.00	0.00	0.00
	Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
11	Net Profit / (Loss) from Ordinary from Ordinary activities after tax (9-10)	2.11	91.18	-1.79	92.81	-4.12	-8.58
12	Profit/(Loss) from discontinuing operation	0.00	0.00	0.00	0.00	0.00	0.00
13	Tax expenses of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
14	Profit / (Loss) from discontinuing operations (after Tax)(12-13)	0.00	0.00	0.00	0.00	0.00	0.00
15	13. Net Profit / (Loss) for the period (11+14)	2.11	91.18	-1.79	92.81	-4.12	-8.58
16	Other Comprehensive Income (net of Taxes)						
	A (i) Items that will not be reclassified to profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
	B (ii) Items that will be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
	Total Comprehensive Income for the Period (15+16) (Comprising Profit (Loss) and other comprehensive income for the Period)	2.11	91.18	-1.79	92.81	-4.12	-8.58
17	Paid-up equity share capital (Shares of Rs. 10/- each)	220.22	220.22	220.22	220.22	220.22	220.22
18	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	0.00	0.00	0.00	45.20	0.00	2.39
19	Earnings per Equity share (Rs. 10/- each) for continuing operation): (not annualised)						
	(a) Basic	0.010	0.414	-0.008	0.421	-0.019	-0.039
	(b) Diluted	0.010	0.414	-0.008	0.421	-0.019	-0.039

See accompanying notes to the financial results

Notes:

- The above unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 13th November, 2020. The Statutory auditors have expressed an unmodified audit opinion.
- The statement of standalone unaudited financial results for the quarter and half year ended September 30, 2020 have been prepared in compliance




with the recognition and measurement principles laid down in the Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34") Prescribed under section 133 of the Companies Act, 2013 required with relevant rules issued thereunder and other recognized accounting practices and policies generally accepted in India.

- 3 The statutory Auditor have carried out a Limited Review Report on the above unaudited financial results for the quarter ended September 30, 2020 in terms of Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 4 The Company is engaged in Investment business and there is no separate reportable segment as per Ind AS 108.
- 5 The Figure for the previous period have been regrouped/ rearranged whenever considered necessary to confirm to the current period presentation/ classification/disclosure.
- 6 The Financial Results of the Company are submitted to Metropolitan Stock Exchange of India Ltd and are available on company's website at www.spanglemarketing.com.
- 7 There is no complaint received or pending as on quarter ending September 30, 2020.



Place: Kolkata
Date: 13.11.2020

For and on behalf of the Board of Directors
For Spangle Marketing Limited


(Sushanta Banner Parida)
Whole Time Director
(DIN : 00062443)


(Satyananda Nayak)
Company Secretary
(PAN:AEZPN1224N)

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STATEMENT OF ASSETS & LIABILITIES AS ON 30TH SEPTEMBER, 2020

Sl. No.	PARTICULARS	(Rs in Lakhs)	
		Half year ended	Year Ended
		30.09.2020 (Un-audited)	31.03.2020 (Audited)
A	ASSETS		
1	Non- Current assets		
	(a) Property, Plant and Equipment	0.01	0.01
	(b) Intangible Asset	20.37	20.37
	(c) Non current financial assets		
	(i) Investment	4.55	299.74
	(ii) Trade Receivable	-	-
	(iii) Long Term Loans & Advances	-	-
	(iii)Other Financial Assets	-	-
	(d) Deferred tax assets (net)	-	-
	(e) Other non-current assets	-	-
	Sub-total- Non-current assets	24.93	320.12
2	Current assets		
	(a) Inventories	-	-
	(b) Current financial assets		
	(i) Current Investments	-	-
	(ii)Trade receivables-current	-	-
	(iii) Cash and Cash equivalents	392.15	3.90
	(iv) Bank Balances other than cash & cash equivalents	-	-
	(v) Short-term loans and advances	-	-
	(v) Other current financial assets	-	-
	(c) Current Income tax assets (net)	1.10	0.76
	(d) Other current assets	0.06	0.06
	Sub-total- Current assets	393.30	4.72
	TOTAL - ASEETS	418.23	324.84
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	220.22	220.22
	(b) Other Equity	195.20	102.39
	Sub-total - Equity	415.42	322.61
2	Liability		
	Non- Current Liabilities		
	(a)other Current liabilities		
	(i) Short -term borrowings	-	-
	(ii) Trade Payables	-	-
	(iii) Other current financial liabilities	-	-
	(b) Other current liabilities	2.09	1.51
	(c) Current Tax Liabilities	-	-
	(d) Short - term provisions	0.72	0.72
	Sub-total - Non -Current liabilities	2.81	2.23
	TOTAL - EQUITY AND LIABILITIES	418.23	324.84



Place: Kolkata
Date: 13.11.2020

For and on behalf of the Board of Directors
For Spangle Marketing Limited

Sushanta Kumar Parida
Sushanta Kumar Parida
Whole Time Director
(DIN : 00062448)

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Cash Flow Statement for the half year ended 30th September, 2020

(Rs. In Lakhs)

Sl No.	PARTICULARS	Half Year Ended on	
		Year Ended on	
		30.09.2020 (Un-audited)	31.03.2020 (Audited)
A.	CASH FLOW FROM OPERATING ACTIVITIES:		
	Net Profit / (Loss) Before Tax & Extraordinary items	92.81	(8.58)
	<i>Adjustments for:</i>		
	Depreciation on Fixed Assets	-	-
	Interest Received	-	-
	Profit on sale of Investments	(92.65)	(1.79)
	Other Income	(4.58)	
	Operating Profit Before Working Capital Changes	(4.42)	(10.37)
	<i>Adjustments for :Increase/Decrease in</i>		
	Trade Receivable	-	-
	Trade Payable	-	-
	Other Non Current and Current Financial Assets	-	-
	Other Non current and current Asset	-	0.123
	Other Current Liabilities & Provision	0.59	(1.55)
	Cash Generated From Operations	(3.83)	(11.80)
	Loss: Direct Tax Paid / Receivable	(0.34)	-
	Cash flow before extraordinary items	-	-
	Extraordinary items	-	-
	Net Cash From Operating Activities (A)	(4.17)	(11.80)
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Investment	-	-
	Interest Received	-	-
	Sale of Investment	387.84	8.00
	Net Cash from Investing Activities (B)	387.84	8.00
C.	CASH FLOW FROM FINANCING ACTIVITIES:		
	Increase/ Decrease in Share Capital	-	-
	Redemption/Issue of Preference shares	-	-
	Interest on FD	4.58	-
	Net Cash Used In Financing Activities (C)	4.58	-
	Net Increase / (Decrease) In Cash and Cash Equivalents (A+B+C)	388.25	(3.80)
	Total Cash and Cash Equivalents as at Beginning of the Year	3.90	7.69
	Total Cash and Cash Equivalents as at the end of the Year	392.15	3.90



Place: Kolkata
Date: 13.11.2020

For and on behalf of the Board of Directors
For Spangle Marketing Limited

Sushanta Kumar Parida
Whole Time Director
(DIN : 00062443)



Review Report to: Spangle Marketing Limited

We have reviewed the accompanying statement of unaudited financial results of **Spangle Marketing Limited** for the quarter ended **30th September, 2020**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Ruwatia & Associates

Chartered Accountants

(CA Mukesh Kumar Ruwatia)

Proprietor

Membership No.060231

Place: Kolkata

Date: 13.11.2020

UDIN: 20060231AAAADD1008



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STATEMENT OF DEVIATION / VARIATION IN UTILISATION OF FUNDS RAISED

In terms of Regulations 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Circular No. CIR/CFD/CMD1/162/2019 dated December, 24, 2019.

We do hereby state and confirm that the Company has not raise any fund through Public issue, rights issue and preferential issue during the quarter and half year ended on 30th September, 2020, hence Regulation 32 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable for our Company.

Thanking You,

Yours Faithfully,

For Spangle Marketing Limited



(S. Nayak)
Company Secretary
Membership No.:ACS21997



Date: 13.11.2020
Place: Kolkata