

SPANGLE MARKETING LIMITED

P-103, PRINCEP STREET, 3RD FLOOR, ROOM NO.24

KOLKATA-700072, PHONE: 2282-5020/2280-5022

CIN: L51311WB1984PLC050209

E-mail: parida.1995@rediffmail.com

www.spanglemarketing.in

To
Listing Department
Metropolitan Stock Exchange of India Limited
Building A, Unit 205A, 2nd Floor,
Piramal Agastya Corporate Park,
L.B.S. Road, Kurla West,
Mumbai-400070
Phone:022-6112 9000

Date: 9th November, 2023

Dear Sir/ Madam,

Sub: Outcome of Board Meeting & Un-audited Financial Results for the quarter and Six months ended 30th September, 2023 of Spangle Marketing Limited.

Ref: Symbols: SPANGLE, Series: BE, ISIN: INE315M01019.

With reference to the subject cited above. The outcome of Board of Directors meeting of the company held on Monday, 9th November, 2023 at 3:30 P.M. at the registered office of the Company. In terms of Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, inter-alia, has considered, approved and taken on record the following businesses:

1. Considered and approved the Un-audited Financial Results for 2nd quarter ended 30.09.2023(01.07.2023 to 30.09.2023) along with Limited Review Report.
2. Approved the Statement of Investor Complaints for the quarter ended 30.09.2023.
3. Approved the Reconciliation of share capital audit report for the quarter ended 30.09.2023.
4. The Undertaking / Statement regarding Non-applicability of Statement of Deviation(s) or Variations(s) under Regulation 32 of SEBI (LODR) Regulations, 2015.

The Meeting was commenced at 03.30 P.M. and concluded at 4:30 P.M.

Kindly take the above information on your records and oblige.

Thanking you,

Yours Faithfully,

For Spangle Marketing Ltd.

AMIT
KUMAR GIRI

Amit Kumar Giri
Company Secretary

Encl: As above.

	(ii) Incometax relating to items that will not be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
	B. (i) Items that will be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Incometax 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)	12.38	-2.97	-1.32	9.41	-1.96	-19.55
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	0.00	0.00	148.36
19	Earnings per Equity share (Rs. 10/- each) for continuing operation : (not annualised)						
	(a) Basic	0.056	-0.013	-0.006	0.043	-0.009	-0.089
	(b) Diluted	0.056	-0.013	-0.006	0.043	-0.009	-0.089
See accompanying notes to the financial results							

Notes:

- 1 The above of Unaudited financial results have been reviewed and recommended by the Audit committee for approval by the Board of Director at its meeting held on 14th November,2023 and where approved and taken on record at the meeting of the Board of Director of the company held on that date.The statutory auditor have expressed an unmodified audit.
- 2 The above unaudited financial results have been reviewed by Audit Committee and approved by Board of Director at their meeting held on 09.11.2023
- 3 The above financial results has been subjected to limited review by the statutory auditor of the company.
- 4 The figure for the previous period has been regrouped /rearranged where considered necessary to conform to the current year classification .
- 5 This statement is as per Regulation 33 of SEBI (Listing obligation and disclosure obligation) Regulation, 2015 as amended.
- 6 The Company is engaged in investment business and there is no separate reportable segment as per Ind AS 108.
- 7 There is no investor Complaints received or pending as on quarter ending 30th September ,2023.

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

AMIT
KUMAR GIRI
Amit Kumar Giri
Company Secretary
M NO: A65846

SUSHANTA
KUMAR
PARIDA
(S. K. Parida)
WTD
DIN:00062443

Place: Kolkata

Date: 09.11.2023

SPANGLE MARKETING LIMITED

Regd. Office:P-103, Princep Street, 3rd Floor, Room No. 24, Kolkata-700072

Phone:033 2237 0373/5021

CIN:L51311WB1984PLC050209

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website:www.spanglemarketing.in

STATEMENT OF ASSETS & LIABILITIES AS ON 30TH SEPTEMBER, 2023

SL No.	PARTICULARS	(Rs in Lakhs)	
		Half year ended	Year Ended
		30.09.2023 (Un-audited)	31.03.2023 (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	451.53	442.10
	(ii) Trade Receivable	-	-
	(iii) Long Term Loans & Advances	-	-
	(iii)Other Financial Assets	0.17	0.17
	(d) Deferred tax assets (net)	0.01	0.01
	(e) Other non-current assets	-	-
	Sub-total- Non-current assets	472.09	462.67
2	Current assets		
	(a) Inventories	-	-
	(b) Current financial assets		
	(i) Current Investments	-	-
	(ii)Trade receivables-current	-	-
	(iii) Cash and Cash equivalents	6.92	7.74
	(iv) Bank Balances other than cash & cash equivalents	-	-
	(v) Short-term loans and advances	-	-
	(vi) Other current financial assets	-	-
	(c) Current Income tax assets (net)	-	-
	(d) Other current assets	-	-
	Sub-total- Current assets	6.92	7.74
	TOTAL- ASETS	479.01	470.41
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	220.22	220.22
	(b) Other Equity	157.77	148.36
	Sub-total - Equity	377.99	368.58
2	Liability		
	Non- Current Liabilities		
	(a)Financial Liabilities		
	Redemable Preference Share	100.00	100.00
	(b)Other Current liabilities		
	(i) Short -term borrowings	-	-
	(ii) Trade Payables	-	-
	(iii) Other current financial liabilities	0.29	1.17
	(c) Current Tax Liabilities	-	-
	(d) Short - term provisions	0.74	0.66
	Sub-total - Non -Current liabilities	101.03	101.84
	TOTAL - EQUITY AND LIABILITIES	479.01	470.41

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

SUSHANTA KUMAR PARIDA
Sushanta Kumar Parida

Whole Time Director
(DIN : 00062443)

AMIT KUMAR GIRI

Amit Kumar Giri
Company Secretary

M NO: A65846

Place: Kolkata
Date: 09.11.2023

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Cash Flow Statement for the half year ended 30th September, 2023

(Rs. In Lakhs)

SI No.	PARTICULARS	Half Year Ended on	Year Ended on
		30.09.2023	31.03.2023
		(Un-audited)	(Audited)
A.	CASH FLOW FROM OPERATING ACTIVITIES:		
	Net Profit / (Loss) Before Tax & Extraordinary items	9.41	(19.40)
	Adjustments for :		
	Depreciation on Fixed Assets		-
	Interest Received	(0.05)	(0.05)
	Unrealized gain Through Profit and Loss	(15.15)	19.20
	Profit on sale of Investments	(0.28)	(8.89)
	Other Income	-	(0.13)
	Operating Profit Before Working Capital Changes	(6.06)	(9.28)
	Adjustments for :Increase/Decrease in		
	Trade Receivable	-	-
	Trade Payable	-	-
	Other Non Current and Current Non-Financial Assets	0.01	6.33
	Other Non current and current Asset	-	-
	Other Current Liabilities & Provision	(0.81)	(4.88)
	Cash Generated From Operations	(6.87)	(7.82)
	Less: Direct Tax Paid / Receivable	-	-
	Cash flow before extraordinary items	-	-
	Extraordinary items	-	-
	Net Cash From Operating Activities	(A) (6.87)	(7.82)
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Investment	-	(630.57)
	Interest Received	0.05	0.05
	Sale of Investment	6.00	635.05
	Net Cash from Investing Activities	(B) 6.05	4.54
C.	CASH FLOW FROM FINANCING ACTIVITIES:		
	Dividend Received		0.13
	Increase/ Decrease in Share Capital	-	-
	Redemption/Issue of Preference shares	-	-
	Interest on FD	-	-
	Net Cash Used In Financing Activities	(C) -	0.13
	Net Increase / (Decrease) In Cash and Cash Equivalents	(A+B+C) (0.82)	(3.16)
	Total Cash and Cash Equivalents as at Beginning of the Year	7.74	10.90
	Total Cash and Cash Equivalents as at the end of the Year	6.92	7.74

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

SUSHANTA
KUMAR
PARIDA

(S. K. Parida)

WTD

DIN:00062443

Amit Kumar Giri

Company Secretary

M NO: A65846

Place: Kolkata

Date: 09.11.2022

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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, Qualified Institutional Placement (QIP) etc., during the quarter ended 30th September, 2023, and 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,

For Spangle Marketing Limited

SUSHANTA
KUMAR
PARIDA

(S. K. PARIDA)

Director

DIN:00062443

Date: 09.11.2023

Place: Kolkata

Review Report to: Spangle Marketing Limited

We have reviewed the accompanying statement of Unaudited Financial Results ('the statements') of Spangle Marketing Limited for the quarter ended **30th September, 2023**. This statement is the responsibility of the company's Management and has been approved by the Board of Directors. Our responsibility is to express conclusion on the based on our review.

We conducted our review in accordance with 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 Accountant of India. This standard requires that we plan and perform review to obtain moderate assurance as to whether the financial statement is free of material misstatements. A review is limited primarily to inquiries of company personnel and analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed and audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that cause us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards and other recognized accounting practices and policies generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which is to be disclosed, or that it contain any material misstatement.

For Ruwatia & Associates
Chartered Accountants
(Firm Registration No.: 324276E)


(CA Mukesh Kumar Ruwatia)
Proprietor

Membership No.:060231

UDIN: 23060231B6W0018312



Place: Kolkata,

Date: 09.11.2023