

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

Date: 8th November, 2024

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

Dear Sir/ Madam,

Sub: Outcome of Board Meeting & Un-audited Financial Results for the quarter and Six months ended 30th September, 2024 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 Friday, 8th November, 2024 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 30.09.2024(01.07.2024 to 30.09.2024) along with Limited Review Report.
2. Approved the Statement of Investor Complaints for the quarter ended 30.09.2024.
3. Approved the Reconciliation of share capital audit report for the quarter ended 30.09.2024.
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

Company Secretary

Encl: As above.

SPANGLE MARKETING LIMITED

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

Phone :- 033 2282-5020/ 22805022

CIN: L51311WB1984PLC050209

Email:parida.1995@rediffmail.com

Website : www.spanglemarketing.in

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH SEPTEMBER, 2024

(Rs. In lacs)						
No	Particulars	Quarter ended			Half Year ended	
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)
1	Income from Operations					
	Net sales/ Income from Operations	49.23	0.27	15.14	49.51	15.42
2	Other Operating Income	0.00	0.00	0.03	0.00	0.05
3	Total Income (I+II)	49.23	0.27	15.17	49.51	15.47
4	Expenses					
	(a) Cost of Materials Consumed	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
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00
	(d) Employee Benefits Expenses	2.59	2.13	2.14	4.71	4.08
	(e) Finance Cost	0.00	0.00	0.00	0.00	0.00
	(f) Depreciation and amortisation expenses	0.00	0.00	0.00	0.00	0.00
	(g) Other expenses	1.10	1.14	0.65	2.24	1.98
	Total Expenses	3.69	3.27	2.79	6.95	6.06
5	Profit / (Loss) from operations before exceptional and extraordinary items and tax	45.54	-2.99	12.38	42.56	9.41
6	Exceptional items	0.00	0.00	0.00	0.00	0.00
7	Profit/ (Loss) from ordinary activities before extraordinary items & tax (5-6)	45.54	-2.99	12.38	42.56	9.41
8	Extraordinary items	0.00	0.00	0.00	0.00	0.00
9	Profit / (Loss) from Ordinary activities before Tax (7-8)	45.54	-2.99	12.38	42.56	9.41
10	Tax expenses	0.00	0.00	0.00	0.00	0.00
	Current yearTax	0.00	0.00	0.00	0.00	0.00
	Income Tax for Earlier Years	0.00	0.00	0.00	0.00	0.00
	Deferred Tax	0.00	0.00	0.00	0.00	0.00
11	Net Profit / (Loss) from Ordinary activities after tax (9-10)	45.54	-2.99	12.38	42.56	9.41
12	Profit/(Loss) from discontinuing operation	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
14	Profit/(Loss) from discontinuing operations (after Tax) (12-13)	0.00	0.00	0.00	0.00	0.00
15	Net Profit / (Loss) for the period (11+14)	45.54	-2.99	12.38	42.56	9.41



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) 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)	45.54	-2.99	12.38	42.56	9.41	-16.09
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	132.27
19	Earnings per Equity share (Rs. 10/- each) for continuing operation : (not annualised)						
	(a) Basic	0.207	-0.014	0.056	0.193	0.043	-0.073
	(b) Diluted	0.207	-0.014	0.056	0.193	0.043	-0.073
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 8th November, 2024 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 08.11.2024
- 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 ,2024.

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




Amit Kumar Giri
Company Secretary
M NO: A65846


(S. K. Parida)
WTD
DIN:00062443

Place: Kolkata

Date: 08.11.2024

SPANGLE MARKETING LIMITED

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

Phone:033 2237 0373/5021

CIN:L51311WB1984PLC050209

E-mail:parida.1995@rediffmail.com

website:www.spanglemarketing.in

STATEMENT OF ASSETS & LIABILITIES AS ON 30TH SEPTEMBER, 2024



		(Rs in Lakhs)	
SL. No.		Half year ended 30.09.2024 (Un-audited)	Year Ended 31.03.2024 (Audited)
	PARTICULARS		
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	472.04	429.04
	(ii) Trade Receivable	-	-
	(iii) Long Term Loans & Advances	-	-
	(iii) Other Financial Assets	0.01	0.01
	(d) Deferred tax assets (net)	-	-
	(e) Other non-current assets	0.10	0.10
	Sub-total- Non-current assets	492.53	449.53
2	Current assets		
	(a) Inventories	-	-
	(b) Current financial assets		
	(i) Current Investments	-	-
	(ii) Trade receivables-current	-	-
	(iii) Cash and Cash equivalents	3.62	4.73
	(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	3.62	4.73
	TOTAL- ASETS	496.15	454.26
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	220.22	220.22
	(b) Other Equity	174.82	132.26
	Sub-total - Equity	395.04	352.48
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	0.31	1.07
	(c) Current Tax Liabilities	-	-
	(d) Short-term provisions	0.80	0.71
	Sub-total - Non -Current liabilities	101.11	101.78
	TOTAL - EQUITY AND LIABILITIES	496.15	454.26



Place: Kolkata
Date: 08.11.2024

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

Sushanta Kumar Parida Amit Kumar Giri
Whole Time Director Company Secretary
(DIN : 00062443) M NO: A65846

SPANGLE MARKETING LIMITED				
Regd. Office:P-103, Princep Street, 3rd Floor, Room No. 24, Kolkata-700072				
Phone:033 2237 0373/5021				
CIN:L51311WB1984PLC050209				
E-mail:parida.1995@rediffmail.com				
website:www.spanglemarketing.in				
Cash Flow Statement for the half year ended 30th September, 2024				(Rs. In Lakhs)
Sl No.	PARTICULARS	Half Year Ended on		Year Ended on
		30.09.2024		31.03.2024
		(Un-audited)		(Audited)
A.	CASH FLOW FROM OPERATING ACTIVITIES:			
	Net Profit / (Loss) Before Tax & Extraordinary items	42.56		(16.09)
	Adjustments for :			
	Depreciation on Fixed Assets	-		-
	Interest Received	-		(0.05)
	Unrealized gain Through Profit and Loss	(48.73)		3.70
	Profit on sale of Investments	(0.77)		(0.64)
	Other Income	-		(0.13)
	Operating Profit Before Working Capital Changes	(6.94)		(13.20)
	Adjustments for :Increase/Decrease in			
	Trade Receivable	-		-
	Trade Payable	-		-
	Other Non Current and Current Non-Financial Assets	-		0.07
	Other Non current and current Asset	-		-
	Other Current Liabilities & Provision	(0.67)		(0.06)
	Cash Generated From Operations	(7.61)		(13.19)
	Less: Direct Tax Paid / Receivable	-		-
	Cash flow before extraordinary items	-		-
	Extraordinary items	-		-
	Net Cash From Operating Activities	(A)	(7.61)	(13.19)
B.	CASH FLOW FROM INVESTING ACTIVITIES			
	Purchase of Investment	-		-
	Interest Received	-		0.05
	Sale of Investment	6.50		10.00
	Net Cash from Investing Activities	(B)	6.50	10.05
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)	(1.11)	(3.01)
	Total Cash and Cash Equivalents as at Beginning of the Year		4.73	7.74
	Total Cash and Cash Equivalents as at the end of the Year		3.62	4.73
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div> <p>Place: Kolkata</p> <p>Date: 08.11.2024</p> </div> <div style="text-align: center;"> <p>For and on behalf of the Board of Directors For Spangle Marketing Limited</p>  <p>Sushanta Kumar Parida Whole Time Director (DIN : 00062443)</p> </div> <div style="text-align: center;">  <p>Amit Kumar Giri Company Secretary M NO: A65846</p> </div> </div>				



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

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, 2024, 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


(S. K. PARIDA)
Director
DIN:00062443



Date: 08.11.2024
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, 2024**. 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 G.K. Tulsyan & Company
Chartered Accountants
Firm Registration No. 323246E

U K Senapati

Partner

M No: 058084

UDIN: 24058084BKDFWM 8304



Place: Kolkata,

Date: 08.11.2024