

"Mercantile Building", Block - E, 2nd Floor, 9/12, Lal Bazar Street, Kolkata - 700001

Ph.: 2248 5664, E-mail: info@scintilla.co.in, Website: www.scintilla.co.in

CIN: L65191WB1990PLC048276.

Date: 13th November, 2021

To,
The Secretary,
Listing Department
BSE Limited,
P.J. Towers, Dalal Street,
Mumbai – 400 001

To,
The Secretary,
Calcutta Stock Exchange Limited
7, Lyons Range, Kolkata-700001

BSE Scrip Code - 538857

CSE Scrip Code: 029467

Sub: Outcome of the Board Meeting held on Saturday, 13th November, 2021

Dear Sir/Madam.

Pursuant to the Regulation 33 and 30 read with Para A of Part A of Schedule III and any other applicable Regulations of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors at their meeting held today i.e. on 13th November, 2021, has considered and approved the Unaudited Standalone as well as Consolidated Financial Results for the quarter and half year ended 30th September, 2021 along with the Limited Review Report issued by Statutory Auditor of the Company and other matters as per the Agenda of the Meeting.

A copy of the Un-audited Standalone and Consolidated Financial Results along with the Limited Review Report for Standalone and Consolidated financial results are enclosed herewith.

The meeting commenced at 05:30 P.M. and concluded at 06:30 P.M.

Kindly took note of the same.

Thanking you

Yours faithfully,

For Scintilla Commercial & Credit Ltd

Surbhi Rajgadia

Surbh Kajgodia

Company Secretary & Compliance Officer

Encl: As above



Mobile : 97484 54067 Phone : 033 2663 3211 E-mail : chandakck@yahoo.com

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, as amended

Review Report to the Board of Directors of Scintilla Commercial & Credit Ltd

- 1) We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Scintilla Commercial & Credit Ltd (the 'Company') for the quarter ended September 30, 2021 and year to date from April 1, 2021 to September 30, 2021 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations") including relevant circulars issued by the SEBI from time to time.
- 2) The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34)"Interim Financial Reporting" prescribed under section 133 of the Companies Act, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3) 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 statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards of Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an Audit opinion.
- 4) Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the





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accounting principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Kolkata

For C.K. Chandak & Co Chartered Accountants ICAI Firm Registration Number: 326844E

CA. Chandra Kumar Chandak

(Proprietor)

Membership No - 054297

UDIN: 21054297AAAA0C3010

Place: Kolkata

Date: November 13, 2021

Regd. Off: "Mercantile Building", Block-E, 2nd Floor, 9/12, Lalbazar Street, Kolkata - 700001

Corporate Office: "Jajodia Tower", 3, Bentinck Street, 4th Floor, Room No. D-8, Kolkata-700001

CIN: L65191WB1990PLC048276 EMAIL: info@scintilla.co.in WEBSITE: www.scintilla.co.in

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2021

(Rs in Lacs)

Sl. No.		Quarter ended			Half year ended		Year ende	
	Particulars	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audite	
	Revenue from Operation							
	a. Interest Income	16.42	11.77	12.20	28.19	23.93	47.93	
	b. Net Gain on Fair Value Changes		3.25	15.50	0.70	3.31	47,90	
	c. Other Operating Income	0.44	0.70	0.00	1.14	0.02	1.10	
	Total Revenue from Operations	16.85	15.73	12.20	30.03	27.24	49.03	
	Other Income			5.99		0.23	0.44	
3	Total Revenue (1+2)	16.85	15.73	18.19	30.03	27.48	49.4	
k.	Expenses	11						
- 0	a. Net Loss on Fair Value Changes	2.55		1.10			23.73	
- 0	b. Impairment on Financial Instruments	0.00				1.04		
	c. Employee benefits expense	2.21	1.84	2.30	4.05	3.52	7.08	
	d. Listing fees	3.54			3.54	3.84	3.84	
	e. Depository charges	0.53	0.53		1.06	0.53	1.20	
	f. Professional charges	(0.06)	0.47	0.25	0.42	0.40	0.94	
	g. Office expenses	0.07	0.02	0.06	0.09	0.40	0.94	
	h. Conveyance	0.03	0.02	0.07	0.05		2.40.228	
	i. Bad debt	0.00	0.02		0.05	0.09	0.37	
	j. Other Expenses	0.88	0.55	6.62 0.41	1.12	6.62	6.62	
	Total Expenses	9.76	3.43		1.42	0.60	2.32	
	Profit / (Loss) before exceptional items and tax	9.70	3,43	10.81	10.63	16.72	46.50	
	(3 - 4)	7.10	12,30	7.38	19.40	10.75	2.98	
	Exceptional Items-(Expense)/Income							
- 1	Profit / (Loss) before tax (5 ± 6)	7.10	12.30	7.38	19.40	10.75	2.98	
	Tax Expense							
- 1	a) Current Tax	(0.39)	3.74	0.62	3.35	3.28	0.79	
ļ	b) Tax adjustment of Earliers Years					(0.01)	0.02	
	c) Deferred Tax	(0.53)	0.99	1.51	0.47	(0.57)	(0.04)	
	Total Tax Expense	(0.91)	4,73	2.12	3.82	2.70	0.77	
	Profit / (Loss) for the period (7 ± 8)	8.01	7.57	5.26	15.58	8.06		
	Other Comprehensive Income			- Claro	15.50	0.00	2.20	
	(a) (i) Items that will not be reclassfied to profit or loss			0.02		0.02	0.02	
1	(ii) Income tax relating to items that will not be reclassified to profit and loss	2:		0.01		0.01	~	
	(b) (i) Items that will be reclassfied to profit or loss			1,700,00		0.01		
-	(ii) Income tax relating to items that will be reclassified to profit and loss		92	5			- 3	
t	Other Comprehensive Income (a+b)			0.02			Transaction	
1	Total Comprehensive Income for the period (9+10)	8.01	7.57	0.02 5.30	15.58	0.02 8.08	2.23	
Ī	Paid-up Equity Share Capital (Face Value Rs. 10/-	1002.78	1002.78	1002.78	1002.78	1002.78	1002.78	
-	Earnings Per Share (Not annualised)				3	3002.10	1002.76	
	(a) Basic	0.00	0.00					
-	b) Diluted	80.0	0.08	0.05	0.16	0.08	0.02	
- 1	o) minucu	0.08	0.08	0.05	0.16	0.08	0.02	





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- E	Unaudited Standalone Statement of Assets and 1	Liabilities	
(1)	(Rs in	n Lacs unless ot	herwise stated)
SL.	Particulars	As at	As at
No.		30/09/2021	31/03/2021
1		(Unaudited)	(Audited)
A	ASSETS		
1	(1) Financial Assets		
	(a) Cash & Cash Equivalent	10.87	8.37
	(b) Receivables		55C-0044.V/
	(i) Trade receivables	18.50	12.00
	(c) Loans	582.83	573.22
	(d) Investments	393.37	392.68
	(e) Other financial assets	**	= F05 1 T 174 (1995 F.)
	Sub Total - Financial Assets	1005.58	986.27
2	(2) Non Financial Assets		
	(a) Current tax assets (net)		2.31
	(b) Deferred tax assets (net)	7.54	8.01
	(c) Other non-financial assets	0.29	0.29
	Sub Total - Non Financial Assets	7.83	10.60
	TOTAL - ASSETS	1013.40	996.87
В	II. Liabilities & Equity		
1	Liabilities		
100	(1) Financial Liabilities		
	(a) Payables		CMI
	(i) Trade Payables		120
	(a) Total outstanding dues of micro and small enterprises		_
	(b) Total outstanding dues of creditors other than micro and small		100
	(b) Other financial liabilities		-
	Sub Total - Financial Liabilities	-	
2	Non-financial liabilities		
	(a) Current tax liabilities (net)	0.66	
	(a) Other Non financial liabilities	1.81	1.51
	Sub Total - Non Financial Liabilities	2.47	1.51
3	Equity		1.01
	(a) Equity Share Capital	1002.78	1002.78
	(b) Other Equity	8.15	(7.43)
	Total - Equity	1010.93	995.35
	Total Liabilities and Equity	1013.40	996.87





2) STANDALONE UNAUDITED STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED SEPTEMBER 30, 2021

In-	200	*
IKS	ın	Lacs)

(Rs in Lacs)				
Particulars A. CASH FLOW FROM OPERATING ACTIVITIES	For the period ended September 30, 2021 (Unaudited)	For the period ended September 30, 2020 (Unaudited)		
Profit before exceptional items and tax				
Adjustments to reconcile profit before exceptional items and tax i	to net	10.75		
cash flow provided by operating activities Impairment of loans /(Reversal)		W ==		
Changes in fair value of investments (net)	-1.14	1.04		
Other Interest		0.02		
24	400	-0.23		
Operating profit/loss before working capital changes	-1.14	0.83		
Adjustments to reconcile operating profit to cash flow provided by changes in working capital	18.26	11.58		
Decrease/ (Increase) in investments	-0.70	3.79		
Decrease/(increase) in trade and other receivables	-6.50	0.00		
(Increase)/Decrease in Loans	-8 47	-20.72		
Decrease/Increase in other Financial and Non financial liabilitie	es 0.96	0.31		
Decrease / Increase in other financial and non financial assets	2.31	3.58		
6.8	-12.41	-13.03		
Cash generated from operations	5.85	-1.45		
Tax Expense	3.35	-0.01		
Net cash generated from operating activities A B. CASH FLOW FROM INVESTING ACTIVITIES	2.50	(1.44)		
Other interest		0.23		
Net cash used in investing activities B	<u>.</u>	0.23		
C. CASH FLOW FROM FINANCING ACTIVITIES nterest Expense				
Short term borrowings/(repayment)				
Vet cash (used in) financing activities C		0.00		
Net decrease / Increase in cash and cash equivalents (A+B+C	C) 2.50	-1.21		
Opening cash and cash equivalents Closing cash and cash equivalents	8.37	1.64		
G saon and cash equivalents	10.87	0.43		





Notes

- 3) The above standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on November 13, 2021 respectively. The Statutory Auditors of the Company have carried out a limited review of the results for quarter and half year ended 30th September, 2021.
- 4) These results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 ('The Act') read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 5) The Company's Primary business segements are reflected based on the principal business carried out i.e. Investments and Finance. All other activities of the Company revolve around the main business. The risk and returns of the business of the Company is not associated with geographical segmentation, hence there is no secondary segment reporting based on geographical segmentation. As such there are no separate reportable segments as per Indian Accounting Standard "Operating Segments" (Ind AS 108).
- 6) Other Comprehensive income /(loss) represents the impact of fair valuation of non-current investments and impact of income taxes on such income /(loss). These items will not be reclassified to profit or loss.
- 7) The amounts reflected as "0" in the financial information are values with less than rupees one lakhs.
- 8) The figures for the quarter ended 30 September 2021 represents the balance between unaudited financials in respect of the quarter ended 30 June 2021 and unaudited year-to-date figures upto 30 September 2021 which were subjected to limited review.
- 9) Previous quarter and half year ended figures have been regrouped /reclassified, wherever found necessary, to confirm to the current quarter /half year/year end presentation.

For and on behalf of the Board
For Scintilla Commercial & Credit Ltd

Place : Kolkata Date: 13-11-2021 CHANDAY OF KOIKata O

(Jitendra Kumar Goyal) Managing Director DIN 00468744



Mobile: 97484 54037 Phone: 033 2663 3211 E-mail: chandakck@yahco.com

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, as amended

Review Report to the Board of Directors of Scintilla Commercial & Credit Ltd

- Results of **Scintilla Commercial & Credit Ltd** (the "Holding Company") and its Subsidiaries (the Holding Company and its Subsidiaries together referred to as "the Group") for the quarter ended September 30, 2021 and year to date from April 01, 2021 to September 30, 2021 ("the Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations") including relevant circulars issued by the SEBI from time to time.
- 2) This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34)" Interim Financial Reporting" prescribed under section 133 of the Companies Act, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our 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 statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards of Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an Audit opinion.
- 4) We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India ('the SEBI') under Regulation 33(8) of the Regulations, to the extent applicable

The Statement includes the results of the following entity;

 Jaimatarani Merchants Private Limited (Formerly, Jaimatarani Merchants Limited) and;

2) Mericogold Trading Private Limited (Formerly, Mericogold Trading Limited)

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5) Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the accounting principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) and SEBI circulars, including the manner in which it is to be disclosed, or that it contains any material misstatement.

The accompanying Statement includes the interim reviewed financial results in respect of two Subsidiaries (as mentioned in para 4 above), whose unaudited interim financial results include total assets of Rs 424.92 Lakhs as at September 30, 2021, total revenues of Rs 0.23 Lakhs, total net profit after tax of Rs 0.226 Lakhs and total comprehensive income of Rs 0.226 Lakhs, for the quarter and period ended September 30, 2021 respectively, and net cash outflows of Rs 40.8 Lakhs for the period from April 01, 2021 to September 30, 2021, as considered in the Statement.

The unaudited interim financial results and other unaudited financial information of these above two Subsidiaries have not been audited/reviewed by their auditors and have been furnished to us by the Management and our Conclusion on the Statement, in so far as it relates to the affairs of these subsidiaries is based solely on such unaudited interim financial results and other unaudited financial information and procedures performed by us as stated in paragraph 4 above.

Our Conclusion on the statement in respect of matters stated in para 5 above is not modified with respect to our reliance on the work done and the unaudited financial results certified by the Management along with other unaudited financial information of the above two subsidiaries.

Kolkata

For C.K. Chandak & Co Chartered Accountants Firm Regn. No. 326844E

Charles

CA. <mark>Chandra Kumar Chanda</mark>k

(Proprietor)

Membership No - 054297

UDIN: 21054297AAAA0B7346

Place: Kolkata

Date: November 13, 2021

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2021

(Rs. In Lakhs)

		Quarter ended			Half year ended		Year ended	
SL No.	Particulars						The state of the s	
	25404199941244	30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	30.09.2020 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)	31.03.2021 (Audited)	
1	Revenue from Operation	(onaudited)	(Onaumieu)	(Onaudited)	(Unaudited)	(onaudited)	(Mudiced)	
	a. Interest Income	16.42	11.77	12.20	28.19	23.93	47.93	
	b. Net Gain on Fair Value Changes	250 (4)	3.25	12.27	0.70	7.82	47,20	
	c. Other Operating Income	0.44	0.70	(0.00)	1.14	0.00	1.10	
	Total Revenue from Operations	16.85	15.73	12.20	30.03	31.75	49.03	
2	Other Income	0.23	10.75	7.03	0.23	1.27	17.58	
3	Total Revenue (1+2)	17.09	15.73	19.22	30.26	33.02	66.61	
4	Expenses		10110			55,62	00102	
	a. Net Loss on Fair Value Changes	2.55		1.10			23.85	
	b. Impairment on Financial Instruments					1.04	2	
	c. Employee benefits expense	2.21	1.84	2.30	4.05	3.52	16.58	
	d. Listing fees	3.54		2.50	3.54	3.84	3.84	
	e. Depository charges	0.53	0.53		1.06	0.53	1.20	
	f. Professional charges	(0.06)	0.47	0.25	0.42	0.40	0.94	
	g. Office expenses	0.07	0.02	0.06	0.09	0.09	0.38	
	h. Conveyance	0.03	0.02	0.07	0.05	0.09	0.46	
	i. Bad debt	0.00	3801	6.62		6.62	6,62	
	j. Other Expenses	0.89	0.55	0.50	1.43	0.69	3.56	
	Total Expenses	9.76	3.43	10.89	10.64	16.81	57.42	
5	Profit / (Loss) before exceptional items and tax (3 - 4)	7.32	12.30	8.33	19.62	16.21	9.19	
6	Exceptional Items-(Expense)/Income	-		-				
7	Profit / (Loss) before tax (5 ± 6)	7.32	12.20	0.22	10.63	16 21	0.10	
8	Tax Expense	7.5%	12.30	8.33	19.62	16.21	9.19	
	a) Current Tax	(0.39)	3.74	10.00	2.25	0.00	G-18081	
	TWO STORY CONTROL OF THE STORY	(0.39)	3.74	0.62	3.35	3.28	1.68	
	b) Tax adjustment of Earliers Years	(0.52)	0.00	(0.01)		(0.01)	0.02	
	c) Deferred Tax	(0.53)	0.99	1.51	0.47	(0.57)	(0.04)	
0	Total Tax Expense	(0.91)	4.73	2.12	3.82	2.70	1.67	
9	Profit / (Loss) for the period (7 ± 8)	8.24	7.57	6.21	15.80	13.51	7.52	
1.0	Other Comprehensive Income							
	(a) (i) Items that will not be reclassifed to profit or loss	8		0.02		0.02	0.02	
	(ii) Income tax relating to items that will not be					200		
	reclassified to profit and loss			0.01		0.01	35	
	(b) (i) Items that will be reclassfied to profit or loss						246	
	(ii) Income tax relating to items that will be							
	reclassified to profit and loss						1	
	Other Comprehensive Income (a+b)	0.00	0.00	0.02	0.00	0.02	0.02	
11	Total Comprehensive Income for the period (9+10)	8.24	23,42,73	238267	DOMESTICAL STREET	257923	53805	
12	Net Profit/(Loss) for the period attributable to:	0.24	7.57	6.23	15.80	13.53	7.54	
1.4	Owners of the Company	8.14	7.57	F 70	15.70	11.00	£ 12	
	Non Controlling interests	0.10	(0.00)	5.79	15.70	11.09	5.12	
4.0		0.10	(0.00)	0.42	0.10	2.42	2.39	
13	Other Comprehensive Income for the period attributable to:							
	Owners of the Company			0.02		0.02	0.02	
14	Non Controlling interests			-				
	Total Comprehensive Income for the period attributable to:							
	Owners of the Company	8.14	7.57	5.81	15.70	11.11	5.15	
	Non Controlling interests	0,10	(0.00)	0.42	0.10	2.42	2,39	
15	Paid-up Equity Share Capital (Face Value Rs. 10/- each)	1002.78	1002.78	1002.78	1002.78	1002.78	1002.78	
16	Earnings Per Share (Not annualised)	Service St.		20100	A PERSONAL PROPERTY OF THE PERSON NAMED IN COLUMN 1			
	(a) Basic	0.08	0.08	0.06	0.16	0.13	0.07	
	(b) Diluted	0.08	80.0	0.06	0.16	0.13	0.07	





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Consolidated Unaudited Statement of Assets and Liabilities

(Rs in Lacs unless other					
SL. No.	Particulars	As at 30/09/2021	As at 31/03/2021		
1		(Unaudited)	(Audited)		
A	ASSETS				
1	(1) Financial Assets		4		
	(a) Cash & Cash Equivalent	47.31	85.61		
	(b) Bank Balance other than (a) above		11 8		
	(c) Receivables				
	(i) Trade receivables	18.50	12.00		
	(d) Loans	709.39	685.09		
	(e) Investments	438.34	413.96		
	(f) Other financial assets	(#)			
	Sub Total - Financial Assets	1213.53	1196.66		
2	(2) Non Financial Assets				
	(a) Current tax assets (net)		1.86		
	(b) Deferred tax assets (net)	5.71	6.17		
	(c) Other intangible assets (Goodwill on consolidation)	2.40	2.40		
	(d) Other non- financial assets	0.29	0.83		
	Sub Total - Non Financial Assets	8.40	11.26		
	TOTAL - ASSETS	1221.93	1207.92		
В	II. Liabilities & Equity				
1	Liabilities				
	(1) Financial Liabilities				
	(a) Payables	(77)			
	(i) Trade-Payables		5		
	(a) Total outstanding dues of micro and small enterprises				
	(b) Total outstanding dues of creditors other than micro and small enterp				
	(b) Borrowings (other than debt securities)	(-)	E =		
	(c) Deposits	•			
	(d) Other financial liabilities	*	H		
	Sub Total - Financial Liabilities		2		
2	Non-financial liabilities				
	(a) Current tax liabilities (net)	1.56			
	(b) Other Non financial liabilities	6.06	9.42		
	Sub Total - Non Financial Liabilities	7.62	9.42		
3	Equity				
	(a) Equity Share Capital	1002.78	1002.78		
	(b) Other Equity	25.13	9.43		
	(c) Non-controlling interests	186.40	186.30		
	Total - Equity	1214.31	1198.51		
	Total Liabilities and Equity	1221.93	1207.92		





2) CONSOLIDATED UNAUDITED STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED SEPTEMBER 30, 2021
(Rs in Lacs)

Particulars	For the period ended September 30, 2021 (Unaudited)	For the period ended September 30, 2020 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES	1746203885	200000 8 80000
Profit before exceptional items and tax	19.62	16.21
Adjustments to reconcile profit before exceptional items and tax t	o net	
cash flow provided by operating activities		4.04
Impairment of loans /(Reversal) Changes in fair value of investments (net)		1.04
Other Interest	0.22	0.22
other interest	-0.23 -0.23	-0.23
Operating profit/loss before working capital changes	19.39	0.80 17.01
Adjustments to reconcile operating profit to cash flow provided by		17.01
changes in working capital		
Decrease/ (Increase) in investments	-24.37	70.74
Decrease/(increase) in trade and other receivables	-6.50	0.00
(Increase)/Decrease in Loans	-24.30	-96,21
Decrease/Increase in other Financial and Non financial liabilitie		-0.54
Decrease / Increase in other financial and non financial assets	2.40	3.42
	-54.57	-22.59
Cash generated from operations	-35.18	-5.58
Tax Expense	3,35	-0.01
Net cash generated from operating activities A	-38.53	(5.57)
	-2	
Other interest	0.23	0.23
Net cash used in investing activities B	0.23	0.23
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest Expense		
Short term borrowings/(repayment) Net cash (used in) financing activities C		0.00
Net cash (used in) financing activities C Net decrease/ Increase in cash and cash equivalents (A+B+0	20.20	0.00
Opening cash and cash equivalents	-38.30 85.61	-5.33 16.52
Closing cash and cash equivalents	47.31	
nosing cash and cash equivalents	47.31	11.19





Notes

- 3) The above consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on November 13, 2021 respectively. The Statutory Auditors of the Company have carried out a limited review of the results for quarter and half year ended 30th September, 2021.
- 4) These results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 ('The Act') read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 5) The consolidated financial results of the Company include the results of two Subsidiaries (1) Jaimatarani Merchants Private Limited (Formerly, Jaimatarani Merchants Limited) and (2) Mericogold Trading Private Limited (Formerly, Mericogold Trading Limited). The Company holds 55.55% of Equity share capital (having voting rights) in each of the above mentioned Subsidiaries.
- 6) The Company and its Subsidiaries Primary business segements are reflected based on the principal business carried out i.e. Investments and Finance. All other activities of the Company and its Subsidiaries revolve around the main business. The risk and returns of the business of the respective Companies is not associated with geographical segmentation, hence there is no secondary segment reporting based on geographical segmentation. As such there are no separate reportable segments as per Indian Accounting Standard "Operating Segments" (Ind AS 108).
- 7) Other Comprehensive income /(loss) represents the impact of fair valuation of non-current investments and impact of income taxes on such income /(loss). These items will not be reclassified to profit or loss.
- 8) The amounts reflected as "0" in the financial information are values with less than rupees one lakhs.
- 9) The figures for the quarter ended 30 September 2021 represents the balance between unaudited financials in respect of the quarter ended 30 June 2021 and unaudited year-to-date figures upto 30 September 2021 which were subjected to limited review.
- 10) Previous quarter and half year ended figures have been regrouped /reclassified, wherever found necessary, to confirm to the current quarter /half year/year end presentation.

Place : Kolkata Date: 13-11-2021 CHANDATO CHANDATO

(Jitendra Kumar Goyal) Managing Director DIN 00468744

For and on behalf of the Board or Scintilla Commercial & Credit btd