

# Spotlight Vanijya Limited

CIN - L65993WB1981PLC034252

Registered Office: **2, Red Cross Place, Kolkata - 700 001**

**Phone: (033) 2254-3100, Fax: (033) 2254-3130**

E-mail: [kkothari@hngil.com](mailto:kkothari@hngil.com)

Website: [www.spotlightvanijya.com](http://www.spotlightvanijya.com)

December 13, 2019

The Secretary,  
The Calcutta Stock Exchange Ltd.,  
7, Lyons Range,  
Kolkata-700 001

**Scrip Code - 10029380**

Dear Sir(s)/Madam,

**Sub: Outcome of the Board Meeting held today i.e. 13<sup>th</sup> December, 2019 and disclosures under Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

The Board of Directors of the Company at its Meeting held today i.e. 13<sup>th</sup> December, 2019, *inter alia*, have considered and approved the Unaudited Standalone as well as Consolidated Financial Results of the Company for the quarter & half-year ended 30<sup>th</sup> September, 2019.

We are enclosing a copy of Unaudited Financial Results along with the Limited Review Report thereon by the Statutory Auditors, M/s. Patni & Co., Chartered Accountants, for your information and records.

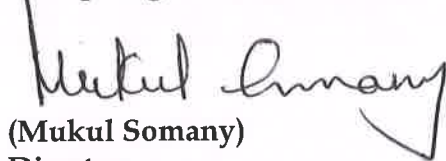
The extracts of Un-audited Financial Results shall be published in the newspapers as per Regulation 47(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and would be also available on the website of the Company [www.spotlightvanijya.com](http://www.spotlightvanijya.com).

The meeting commenced at 5.00 p.m. (IST) and was concluded at 5:45 p.m. (IST).

Kindly acknowledge receipt.

Thanking You,

Yours faithfully,  
For Spotlight Vanijya Limited



(Mukul Somany)  
Director  
DIN : 00124625

Encl: As above.



# PATNI & CO.

## CHARTERED ACCOUNTANTS

Head Office: 1, India Exchange Place, 2<sup>nd</sup> Floor, Room No. 219, Kolkata 700001

Contact No.: (033) 2231 4111 / 4112, 2230 0556 / 0557

Branch Office: 16A, Shakespeare Sarani, Unit II, 2<sup>nd</sup> Floor, Kolkata 700071

E-mail ID: patniandco@gmail.com / dkpatni@gmail.com

### Independent's Auditors Limited Review Report

To  
The Board of Directors  
**Spotlight Vanijya Limited**

We have reviewed the accompanying statement of unaudited financial results of **Spotlight Vanijya Limited** for the quarter ended on 30<sup>th</sup> September, 2019 and for the period from 1<sup>st</sup> April' 2019 to 30<sup>th</sup> September' 2019. 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 Engagement (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 provide 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 Indian Accounting Standards (Ind AS) 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.

Place: 1, India Exchange Place,  
Kolkata 700 001

For PATNI & CO.  
CHARTERED ACCOUNTANTS  
Firm Regn. No. 320304E

*Aditya Rajgaria*

Dated: The 13<sup>th</sup> day of December' 2019

A. RAJGARIA  
(Partner)  
Membership No. 300004  
UDIN: 19300004AAAAEI9006



# PATNI & CO.

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### Independent's Auditors Limited Review Report

To

The Board of Directors

**Spotlight Vanijya Limited**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Spotlight Vanijya Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit after tax and total comprehensive income of its associates for the quarter ended 30<sup>th</sup> September' 2019 and for the period from 1<sup>st</sup> April' 2019 to 30<sup>th</sup> September' 2019, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 30<sup>th</sup> September' 2018 and for the period from 1<sup>st</sup> April' 2018 to 30<sup>th</sup> September' 2018, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, 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. 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 on 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of AMCL Machinery Limited, the Subsidiary Company and Brabourne Commerce Private Limited, an Associate Company.



# PATNI & CO.

## CHARTERED ACCOUNTANTS

Head Office: 1, India Exchange Place, 2<sup>nd</sup> Floor, Room No. 219, Kolkata 700001

Contact No.: (033) 2231 4111 / 4112, 2230 0556 / 0557

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E-mail ID: patniandco@gmail.com / dkpatni@gmail.com

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and subject to paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The consolidated unaudited financial results includes the interim financial results of "1" subsidiary which have not been reviewed/audited by their auditors, whose interim financial results reflect total revenue of ₹ 328.07 Lakhs, total net loss after tax of ₹ 36.74 Lakhs and total comprehensive loss of ₹ 39.69 Lakh for the quarter ended 30<sup>th</sup> September' 2019, as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also includes the Group's share of net profit of ₹ 21.06 Lakhs for the quarter ended 30<sup>th</sup> September' 2019, as considered in the consolidated unaudited financial results, in respect of "1" associate, based on their interim financial results which have not been reviewed/audited by their auditors. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter.

Place: 1, India Exchange Place,  
Kolkata - 700 001

Dated: The 13<sup>th</sup> day of December' 2019

For PATNI & CO.  
CHARTERED ACCOUNTANTS  
(Firm Reg. No. 320304E)

*Aditya Rajgaria*  
A. RAJGARIA  
(Partner)

Membership No. 300004  
UDIN: 19300004AAAAET9006



**SPOTLIGHT VANIJYA LIMITED**  
**CIN NO. L65993WB1981PLC034252**  
**2 RED CROSS PLACE, KOLKATA - 700001**  
**Phone : 033-22543100 Fax : 033-22543130**

**Statement of Unaudited Financial Results for the Quarter and Half Year Ended 30th Sept, 2019**

Sr. No.	Particulars	Amount (Rs. in Lakhs)				
		Unaudited			Unaudited	
		Standalone			Standalone	
		Quarter Ended			Half year ended	
		30.09.19	30.06.19	30.09.18	30.09.19	30.09.18
I	Revenue from Operations					
i	Interest Income	238.03	240.00	42.04	478.03	79.30
ii	Rental Income	-	-	-2.25	-	-
iii	Net gain on Fair Value Changes	215.55	395.64	249.24	611.19	351.75
iv	Others Operating Income	227.40	-	12.58	227.40	24,415.65
	<b>Total Revenue from Operations (I)</b>	<b>680.98</b>	<b>635.64</b>	<b>301.61</b>	<b>1,316.62</b>	<b>24,846.70</b>
II	Other Income	-	-	-	-	-
III	<b>Total Income (I+II)</b>	<b>680.98</b>	<b>635.64</b>	<b>301.61</b>	<b>1,316.62</b>	<b>24,846.70</b>
IV	<b>EXPENSES</b>					
i	Finance Costs	-166.83	166.89	0.03	0.06	0.06
ii	Employee Benefits Expense	2.49	2.42	1.92	4.91	3.42
iii	Depreciation, Amortisation and Impairment	0.46	0.46	0.48	0.92	0.96
iv	Other Expenses	1,520.25	3.92	1,025.49	1,524.17	2,744.24
	<b>Total Expenses (IV)</b>	<b>1,356.37</b>	<b>173.69</b>	<b>1,027.92</b>	<b>1,530.06</b>	<b>2,748.68</b>
V	<b>Profit/(Loss) before Exceptional Items and Tax (III - IV)</b>	<b>-675.39</b>	<b>461.95</b>	<b>-726.31</b>	<b>-213.44</b>	<b>22,098.02</b>
VI	Exceptional Items	-	-	-	-	-
VII	<b>Profit/(Loss) before Tax (V - VI)</b>	<b>-675.39</b>	<b>461.95</b>	<b>-726.31</b>	<b>-213.44</b>	<b>22,098.02</b>
VIII	Tax Expense:					
	Current Tax	-0.14	0.14	-	-	1.15
	Deferred Tax	40.23	-93.55	23.22	-53.32	51.43
IX	<b>Profit/(loss) for the period (VII-VIII)</b>	<b>-715.48</b>	<b>555.36</b>	<b>-749.53</b>	<b>-160.12</b>	<b>22,045.44</b>
X	<b>Other Comprehensive Income</b>					
a.i	Items that will not be reclassified to profit or loss	2,016.90	-9,128.69	-348.30	-7,111.79	-3,013.20
a.ii	Income tax relating to items that will not be reclassified to profit or loss	-434.61	1,967.12	71.98	1,532.51	620.32
b.i	Items that will be reclassified to profit or loss	-	-	-	-	-
b.ii	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	<b>Other Comprehensive Income for the period (Net of Tax) (X)</b>	<b>1,582.29</b>	<b>-7,161.57</b>	<b>-276.32</b>	<b>-5,579.28</b>	<b>-2,392.88</b>
XI	<b>Total Comprehensive Income for the period (IX + X)</b>	<b>866.81</b>	<b>-6,606.21</b>	<b>-1,025.85</b>	<b>-5,739.40</b>	<b>19,652.56</b>
XII	<b>Earnings Per Share</b>					
i	Basic (Equity Share Face Value ` 10/- each)	-101.01	78.40	-105.81	-22.60	3,112.22
ii	Diluted (Equity Share Face Value ` 10/- each)	-101.01	78.40	-105.81	-22.60	3,112.22





**Statement of Unaudited Financial Results for the Quarter and Half Year Ended 30th Sept, 2019**

Sr. No.	Particulars	Amount (Rs. in Lakhs)				
		Unaudited			Unaudited	
		Consolidated			Consolidated	
		Quarter Ended			Half year ended	
		30.09.19	30.06.19	30.09.18	30.09.19	30.09.18
I	Revenue from Operations					
i	Interest Income	238.03	240.00	42.04	478.03	79.30
ii	Rental Income	-	-	-2.25	-	-
iii	Net gain on Fair Value Changes	215.55	395.64	249.24	611.19	351.75
iv	Sale of Products	299.84	172.47	290.32	472.31	650.22
v	Sale of Services	25.49	3.50	1.20	28.99	19.88
vi	Others Operating Income	227.40	-	12.58	227.40	24,415.65
	<b>Total Revenue from Operations (I)</b>	<b>1,006.31</b>	<b>811.61</b>	<b>593.13</b>	<b>1,817.92</b>	<b>25,516.80</b>
II	Other Income	2.74	2.93	15.05	5.67	15.24
III	<b>Total Income (I+II)</b>	<b>1,009.05</b>	<b>814.54</b>	<b>608.18</b>	<b>1,823.59</b>	<b>25,532.04</b>
IV	<b>EXPENSES</b>					
i	Finance Costs	-137.61	183.08	13.70	45.47	22.33
ii	Cost of Material Consumed	140.47	108.84	183.46	249.31	410.26
iii	Changes in Inventories of Finished Goods, WIP and Stock in Trade	13.03	0.75	-24.93	13.78	-29.43
iv	Employee Benefits Expense	74.62	67.21	80.18	141.83	151.79
v	Depreciation, Amortisation and Impairment	6.19	8.46	7.48	14.65	15.96
vi	Other Expenses	1,624.28	66.72	1,120.86	1,691.00	2,892.61
	<b>Total Expenses (IV)</b>	<b>1,720.98</b>	<b>435.06</b>	<b>1,380.75</b>	<b>2,156.04</b>	<b>3,463.52</b>
V	<b>Profit/(Loss) before Exceptional Items and Tax (III - IV)</b>	<b>-711.93</b>	<b>379.48</b>	<b>-772.57</b>	<b>-332.45</b>	<b>22,068.52</b>
VI	Exceptional Items	-	-	-	-	-
VII	<b>Profit/(Loss) before Tax (V - VI)</b>	<b>-711.93</b>	<b>379.48</b>	<b>-772.57</b>	<b>-332.45</b>	<b>22,068.52</b>
VIII	Tax Expense:					
	Current Tax	-0.14	0.14	-	-	1.15
	Deferred Tax	40.43	-93.75	23.41	-53.32	51.43
IX	<b>Profit/(loss) for the period (VII-VIII)</b>	<b>-752.22</b>	<b>473.09</b>	<b>-795.98</b>	<b>-279.13</b>	<b>22,015.94</b>
X	Share of Profit / (Loss) of associates	21.06	17.28	210.67	38.34	978.36
XI	<b>Profit/(loss) for the period (IX+X)</b>	<b>-731.16</b>	<b>490.37</b>	<b>-585.31</b>	<b>-240.79</b>	<b>22,994.30</b>
XII	<b>Other Comprehensive Income</b>					
a.i	Items that will not be reclassified to profit or loss	2,013.84	-9,128.32	-348.60	-7,114.48	-3,013.20
a.ii	Income tax relating to items that will not be reclassified to profit or loss	-434.50	1,967.01	72.07	1,532.51	620.32
b.i	Items that will be reclassified to profit or loss	-	-	-	-	-
b.ii	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	<b>Other Comprehensive Income for the period (Net of Tax) (XII)</b>	<b>1,579.34</b>	<b>-7,161.31</b>	<b>-276.53</b>	<b>-5,581.97</b>	<b>-2,392.88</b>
XIII	<b>Total Comprehensive Income for the period (XI + XII)</b>	<b>848.18</b>	<b>-6,670.94</b>	<b>-861.84</b>	<b>-5,822.76</b>	<b>20,601.42</b>
XIV	<b>Earnings Per Share</b>					
i	Basic (Equity Share Face Value ` 10/- each)	-103.22	69.23	-82.63	-33.99	3,246.17
ii	Diluted (Equity Share Face Value ` 10/- each)	-103.22	69.23	-82.63	-33.99	3,246.17



**SPOTLIGHT VANIJYA LIMITED**  
**CIN NO. L65993WB1981PLC034252**  
**2 RED CROSS PLACE, KOLKATA - 700001**  
**Phone : 033-22543100 Fax : 033-22543130**

**Statement of Unaudited Financial Results for the Quarter and Half Year Ended 30th Sept, 2019**

**Notes :**

- 1 The above financial results which have been prepared in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular dated July 5, 2016 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13th December, 2019.
- 2 The Company has adopted Indian Accounting Standards ("Ind AS") notified under section 133 of Companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standards) Rules, 2015 as amended by Companies (Indian Accounting Standards) Rules, 2016 from 1st April, 2019 and the effective date of such transition is 1st April, 2018. Such transition has been carried out from the erstwhile Accounting Standards notified under the Act, read with relevant rules issued thereunder and guidelines issued by Reserve Bank of India (collectively referred to as "the Previous GAAP").
- 3 There is a possibility that there financial results for current and previous period may require adjustments due to changes in financial reporting requirements arising from new standards, modifications to the existing standards, guidelines issued by Ministry of Corporate Affairs and RBI or changes in the use of one or more optional exemptions from full retrospective application of certain Ind AS permitted under Ind AS 101 which may arise upon finalisation of the financial statements as at and for the quarter ended March 31, 2020 prepared under Ind AS.
- 4 The Statutory Auditors of the Company have carried out the Limited Review of the results for the quarter ended June 30, 2019.  
Results for the quarter ended 30th June 2018 have been restated as per Ind AS and have not been subjected to limited review or audit. However, the management has exercised due diligence to ensure that the financial results provide a true and fair view of the Company's affairs.
- 5 The segment reporting of the Company and its subsidiary has been prepared in accordance with Ind AS - 108 on "Operating Segment" (Refer - Annexure 1)
- 6 The Company have availed exemption given in para 2.6.1(iii) of SEBI Circular No. CIR/CFD/FAC/62/2016 dated 05/07/2016, the Ind AS compliant financial results for the previous year ended 31st March, 2019 and Statement of Assets and Liabilities as at 31st March, 2019 has not been presented.
- 7 The Ministry of Corporate Affairs (MCA), vide Its notification dated October 11, 2018 added Division III of Schedule III, which provided the format for financial statements of Non Banking Financial Companies, as defined in the Companies (Indian Accounting Standards) (Amendment) Rule 2016. These Financial Results have been prepared in accordance with the same. The previous period figures have also undergone a reclassification to comply with the requirements of the Division III.
- 8 The above consolidated results represent results of Spotlight Vanijya Ltd., its subsidiary AMCL Machinery Ltd. and its associate Brabourne Commerce (P) Ltd. and have been prepared in accordance with Ind AS 110 Consolidated Financial Statement, Ind AS 28 on Investment in Associates respectively. The results for AMCL Machinery Ltd and Brabourne Commerce (P) Ltd have been consolidated on basis of Management representation.



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9 Statement of Assets & Liabilities as on 30th September' 2019 is given below:

		Amount (Rs. in Lakhs)	
	Particulars	Standalone	Consolidated
		As at 30.09.2019	As at 30.09.2019
		(Unaudited)	(Unaudited)
	<b>ASSETS</b>		
1	<b>FINANCIAL ASSETS</b>		
a	Cash and Cash Equivalents	2.20	8.52
b	Bank balances other than Cash and Cash Equivalents	-	29.60
c	<u>Receivables:</u>		
i	Trade Receivables	-	172.77
ii	Other Receivables	-	-
d	Loans	3,606.92	3,606.92
e	Investments	33,340.47	29,799.08
f	Other Financial Assets	214.20	216.45
2	<b>NON FINANCIAL ASSETS</b>		
a	Inventory	-	850.46
b	Current Tax Assets (Net)	130.30	130.30
c	Deferred Tax Assets (Net)	6,272.57	6,272.57
d	Investment Property	123.99	123.99
e	Property, Plant & Equipment	37.01	249.84
f	Capital work-in-progress	-	4.17
g	Intangible Assets under Development	-	322.74
h	Other Non- Financial Assets	9,391.23	9,635.82
i	Goodwill on Consolidation	-	2,980.00
	<b>Total Assets</b>	<b>53,118.89</b>	<b>54,403.23</b>
	<b>LIABILITIES AND EQUITY</b>		
	<b>LIABILITIES</b>		
1	<b>FINANCIAL LIABILITIES</b>		
a	Payables		
i	Trade Payables		
	- total outstanding dues of micro enterprises and small enterprises	-	-
	- total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
ii	Other Payables		
	- total outstanding dues of micro enterprises and small enterprises	-	-
	- total outstanding dues of creditors other than micro enterprises and small enterprises	1.36	218.91
b	Borrowings (Other than Debt Securities)	1.00	1.00
c	Deposits	-	-
d	Other Financial Liability	0.03	1,344.29
2	<b>NON FINANCIAL LIABILITIES</b>		
a	Current tax liabilities (net)	-	4.66
b	Provisions	1,206.50	1,206.50
c	Deferred Tax Liabilities (Net)	-	-
d	Other Non-Financial Liabilities	122.28	400.59
II	<b>EQUITY</b>		
a	Equity Share Capital	70.84	70.84
b	Other Equity	51,716.88	51,156.44
	<b>Total Liabilities and Equity</b>	<b>53,118.89</b>	<b>54,403.23</b>





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10 Statement of Cash Flows:

Particulars	Amount (Rs. in Lakhs)			
	Standalone	Standalone	Consolidated	Consolidated
	Half year ended	Half year ended	Half year ended	Half year ended
	30-Sep-19 (Unaudited)	30-Sep-18 (Unaudited)	30-Sep-19 (Unaudited)	30-Sep-18 (Unaudited)
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net Profit Before Tax & Extraordinary Items	(213.44)	22,098.02	(335.14)	22,068.51
Adjustment for :				
Depreciation & Amortization Expenses	0.92	0.96	14.65	15.96
Interest Expenses on Loan	0.06	0.06	45.47	22.33
Provision for Non Performing Assets	1,175.00	-	1,175.00	-
Net (gain)/loss on Fair Value Changes of Investments	(778.26)	(24,564.10)	(778.26)	(24,564.10)
Interest Received on Loan Given	478.03	79.30	(481.24)	(15.23)
<b>Operating Profit before Working Capital Adjustment</b>	<b>662.31</b>	<b>(2,385.76)</b>	<b>(359.52)</b>	<b>(2,472.53)</b>
Changes in Working Capital				
(Increase)/Decrease in Trade Receivables	-	-	39.94	(0.59)
(Increase)/Decrease in Inventory	-	-	(37.51)	24.82
(Increase)/Decrease in Other Financial Assets	(657.28)	(6,091.71)	(657.28)	(6,091.71)
(Increase)/Decrease in Other Non-Financial Assets	(1,000.00)	-	(1,086.08)	(10.54)
Increase/(Decrease) in Other Payables	(0.45)	(0.35)	(840.09)	(54.70)
Increase/(Decrease) in Loans	-	-	(7.85)	-
Increase/(Decrease) in Other Financial Liabilities	-	-	1,344.26	-
Increase/(Decrease) in Other Non-Financial Liabilities	64.18	-	64.18	-
<b>Cash Generated from Operation</b>	<b>(931.24)</b>	<b>(8,477.82)</b>	<b>(1,539.95)</b>	<b>(8,605.25)</b>
Less: Payment of Taxes	145.12	2,112.29	148.07	2,112.29
<b>Net cash flow from/ (used in) operating activities (A)</b>	<b>(1,076.36)</b>	<b>(10,590.11)</b>	<b>(1,688.02)</b>	<b>(10,717.54)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
Purchase of Property, Plant & Equipment	-	-	(306.33)	(15.13)
(Increase) / Decrease in Loan Given	(2,339.65)	(484.64)	(2,339.65)	(484.64)
Interest Received on Loan Given	(478.03)	(79.30)	481.24	15.23
Purchase of Investments	-	-	-	-
Proceeds from sale of Investments	3,884.50	10,144.95	3,884.50	10,144.95
<b>Net cash flow from/ (used in) Investing Activities (B)</b>	<b>1,066.82</b>	<b>9,581.01</b>	<b>1,719.76</b>	<b>9,660.41</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>				
Increase/(Decrease) in Borrowings	-	-	-	78.69
Interest Expenses on Loan	(0.06)	(0.06)	(45.47)	(22.33)
<b>Net cash flow from/ (used in) financing activities (C)</b>	<b>(0.06)</b>	<b>(0.06)</b>	<b>(45.47)</b>	<b>56.36</b>
<b>Net increase/(Decrease) in cash and cash equivalent (A+B+C)</b>	<b>(9.60)</b>	<b>(1,009.16)</b>	<b>(13.73)</b>	<b>(1,000.77)</b>
Opening Cash & Cash Equivalent	11.80	1,011.13	22.26	1,017.46
<b>Closing Cash &amp; Cash Equivalent</b>	<b>2.20</b>	<b>1.97</b>	<b>8.53</b>	<b>16.69</b>
<b>Components of Cash &amp; Cash Equivalents</b>				
Cash on Hand	0.07	0.08	0.44	0.62
Balances with Banks -- In Current Accounts	2.13	1.89	8.09	16.07
	2.20	1.97	8.53	16.69



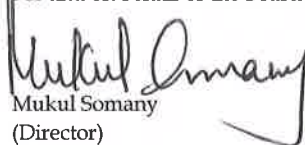
**SPOTLIGHT VANIJYA LIMITED**  
**CIN NO. L65993WB1981PLC034252**  
**2 RED CROSS PLACE, KOLKATA - 700001**  
**Phone : 033-22543100 Fax : 033-22543130**

- 11 Reconciliation between financial result, as previously reported (referred to as " the Previous GAAP") and Ind AS for the quarter ended September 30, 2018 as presented as under:

Particulars	Amount (₹ in Lakhs)	
	Standalone	Standalone
	Quarter ended	Half year ended
	30-Sep-18 (Unaudited)	30-Sep-18 (Unaudited)
Net Profit/(Loss) after tax as per Previous GAAP	(808.79)	21,912.01
Net Gain on fair value changes in Investments & Advances	82.48	184.86
Deferred Tax impact on above	(23.22)	(51.43)
Net Profit/(Loss) after tax as per Ind AS	(749.53)	22,045.44
Other Comprehensive Income (net of tax)	(276.32)	(2,392.88)
Total Comprehensive Income as per Ind AS	(1,025.85)	19,652.56

- 12 Corresponding figures of the previous periods / year have been regrouped or rearranged wherever considered necessary.

For and on behalf of the Board of Directors

  
Mukul Somany  
(Director)

DIN: 00124625

Place: Kolkata

Dated: 13.12.2019



**SPOTLIGHT VANIJYA LIMITED**  
**CIN NO. L65993WB1981PLC034252**  
**2 RED CROSS PLACE, KOLKATA - 700001**  
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**Annexure 1**

**Amount (Rs. in Lakhs)**

Particulars	Unaudited			Unaudited	
	Standalone			Standalone	
	Quarter Ended			Half year ended	
	30.09.19	30.06.19	30.09.18	30.09.19	30.09.18
<b>1. Segment Revenue</b>					
(Net Sale/ Income of each segment)					
(a) Investment Activities	215.55	395.64	-24,156.08	611.19	351.75
(b) Financing Activities	-104.68	240.00	-13.64	135.32	23.62
(c) Manufacturing Activities	-	-	-	-	-
<b>Total</b>	<b>110.87</b>	<b>635.64</b>	<b>-24,169.72</b>	<b>746.51</b>	<b>375.37</b>
Less: Inter Segment Revenue	-	-	-	-	-
<b>Net sales/income from operations</b>	<b>110.87</b>	<b>635.64</b>	<b>-24,169.72</b>	<b>746.51</b>	<b>375.37</b>
<b>2. Segment Results</b>					
<u>Profit &amp; Loss before tax from each segment</u>					
(a) Investment Activities	442.95	395.64	259.57	838.59	24,767.40
(b) Financing Activities	62.21	73.11	-13.61	135.32	23.62
(c) Manufacturing Activities	-	-	-	-	-
<b>Total</b>	<b>505.16</b>	<b>468.75</b>	<b>245.96</b>	<b>973.91</b>	<b>24,791.02</b>
Less: Other unallocable expenditure net off unallocable income	1,180.55	6.80	972.27	1,187.35	2,693.00
<b>Total Profit/ (Loss) before tax</b>	<b>-675.39</b>	<b>461.95</b>	<b>-726.31</b>	<b>-213.44</b>	<b>22,098.02</b>
<u>Other Comprehensive Income</u>					
(a) Investment Activities	1,582.29	-7,161.57	-276.32	-5,579.28	-2,392.88
(b) Financing Activities	-	-	-	-	-
(c) Manufacturing Activities	-	-	-	-	-
<b>Total Other Comprehensive Income</b>	<b>1,582.29</b>	<b>-7,161.57</b>	<b>-276.32</b>	<b>-5,579.28</b>	<b>-2,392.88</b>

**Notes:**

1. Fixed Assets and other assets used in the company's operations or liabilities contracted have not been identified to the reportable segments, as the assets are used interchangeably between segments. Hence, it is not practical to provide segment disclosures relating to the total assets & liabilities for Investment and finance activity.

2. All negative figures are given in bracket .

For and on behalf of the Board of Directors

Mukul Somany  
(Director)

DIN: 00124625

Place: Kolkata

Dated: 13.12.2019



**SPOTLIGHT VANIJYA LIMITED**  
**CIN NO. L65993WB1981PLC034252**  
**2 RED CROSS PLACE, KOLKATA - 700001**  
**Phone : 033-22543100 Fax : 033-22543130**

**Annexure 1**

**Amount (Rs. in Lakhs)**

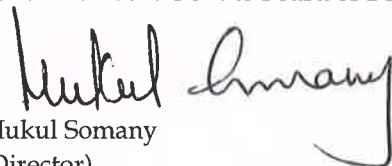
Particulars	Unaudited			Unaudited	
	Consolidated			Consolidated	
	Quarter Ended			Half year ended	
	30.09.19	30.06.19	30.09.18	30.09.19	30.09.18
<b>1. Segment Revenue</b>					
(Net Sale/Income of each segment)					
(a) Investment Activities	215.55	395.64	-24,156.08	611.19	351.75
(b) Financing Activities	-150.09	240.00	-92.48	89.91	-55.06
(c) Manufacturing Activities	328.82	172.47	-359.91	501.29	-
<b>Total</b>	<b>394.28</b>	<b>808.11</b>	<b>-24,608.47</b>	<b>1,202.39</b>	<b>296.69</b>
Less: Inter Segment Revenue	-	-	-	-	-
<b>Net sales/income from operations</b>	<b>394.28</b>	<b>808.11</b>	<b>-24,608.47</b>	<b>1,202.39</b>	<b>296.69</b>
<b>2. Segment Results</b>					
<u>Profit &amp; Loss before tax from each segment</u>					
(a) Investment Activities	448.62	395.64	259.57	844.26	24,767.40
(b) Financing Activities	16.80	73.11	-92.48	89.91	-55.06
(c) Manufacturing Activities	574.00	-72.71	-6.50	501.29	-
<b>Total</b>	<b>1,039.42</b>	<b>396.04</b>	<b>160.59</b>	<b>1,435.46</b>	<b>24,712.34</b>
Less: Other unallocable expenditure net off unallocable income	1,751.35	16.56	933.16	1,767.91	2,643.82
<b>Total Profit / (Loss) before tax</b>	<b>-711.93</b>	<b>379.48</b>	<b>-772.57</b>	<b>-332.45</b>	<b>22,068.52</b>
<u>Other Comprehensive Income</u>					
(a) Investment Activities	1,579.34	-7,161.31	-276.53	-5,581.97	-2,392.88
(b) Financing Activities	-	-	-	-	-
(c) Manufacturing Activities	-	-	-	-	-
<b>Total Other Comprehensive Income</b>	<b>1,579.34</b>	<b>-7,161.31</b>	<b>-276.53</b>	<b>-5,581.97</b>	<b>-2,392.88</b>

**Notes:**

1. Fixed Assets and Other Assets used in the company's operations or liabilities contracted have not been identified to the reportable segments, as the assets are used interchangeably between segments. Hence, it is not practical to provide segment disclosures relating to the total assets & liabilities for Investment and finance activity.

2. All negative figures are given in bracket.

For and on behalf of the Board of Directors



Mukul Somany  
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DIN: 00124625

Place: Kolkata

Dated: 13.12.2019

