

McLeod & Co. Ltd.

Registered Office : 'McLeod House
3, Netaji Subhas Road, Kolkata - 700 001
Phone : 2248-0655 / 4601-7994
E-mail : mcleodbajoria@hotmail.com

CIN : L63090WB1922PLC004577

Website: www.mcleod.in

Dated 10th November, 2021

The Secretary,
The Calcutta Stock Exchange Ltd.,
7, Lyons Range,
Kolkata- 700001

Dear Sir/Madam,

Ref: Scrip Code: 023123

**Sub: Intimation of Unaudited Financial Results for the
2nd Quarter and 1st half year ended 30-09-2021**

As required under Regulation 33(3)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 [LODR], we enclose the Unaudited Financial Results for the 2nd Quarter (FY 2021-22) and 1st Half Year ended September, 30th 2021 along with Limited Review Report, as approved by the Board of Directors at their meeting held on (10-11-2021).

We request you to kindly take the same on record and do the needful.

Thanking you,

Yours faithfully,
McLeod & Company Limited

Encl.: **As stated above**

Pranita Kejriwal

Pranita Kejriwal
Company Secretary & Compliance Officer
Membership No. 38128

Limited Review Report on Unaudited Financial Results of McLeod & Company Limited for the Quarter & Half Year ended 30th September, 2021 pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

To The Board of Directors of
M/s. McLeod & Company Limited,

We have reviewed the accompanying unaudited financial results of **McLeod & Company Limited** ("the Company") for the quarter & half year ended 30th September, 2021 together with notes thereon (herein after referred to as "the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulation"), as amended, ("the Listing Regulation").

This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, in their meeting held on 10th November, 2021 has been prepared in accordance with the recognition and measurement principals laid down in the Indian Accounting Standards 34 'Interim Financial Reporting' ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 read with relevant Rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement 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," specified under Section 143(10) of the Companies Act, 2013. 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 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 stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable accounting Standards as prescribed 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 Regulation, including the manner in which it is to be disclosed, or that it contains any material mis-statement.

For Khandelwal Ray & Co.
Chartered Accountants
(Registration No. 302035E)



Pinaki Sarkar

PINAKI SARKAR
Partner
Membership No. 051449

Place : Kolkata
Date : 10th November, 2021

McLEOD & COMPANY LIMITED

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UNAUDITED STATEMENT OF ASSETS & LIABILITIES AS ON 30.09.2021

(Rs. In Lakhs)

Particulars	As at 30th September '2021	As at 31st March '2021
	Unaudited	Audited
(I) ASSETS :		
1) Non - Current Assets :		
a) Property, Plant and equipment	24.53	19.53
b) Investment property	219.33	219.33
c) Financial Assets		
Non- Current Investments	810.50	806.59
d) Other non-current assets	15.77	15.77
d) Capital Advance for lift	9.72	9.72
Total Non- Current Assets	1,079.85	1,070.94
2) Current Assets		
a) Inventories - Share	68.94	67.75
a) Mutual Fund		
b) Financial assets		
(i) Trade receivables	254.79	249.69
(ii) Cash and Cash equivalents	46.38	40.28
(iii) Others - Interest accrued on deposits	0.62	1.50
c) Current Tax assets (Net)	78.37	63.08
d) Other current assets	19.52	17.09
Total Current Assets	468.62	439.39
Total Assets	1,548.47	1,510.33
(II) EQUITY AND LIABILITIES :		
1) Equity :		
a) Equity Share capital	48.28	48.29
b) Other Equity	1,154.52	1,116.92
Total Equity	1,202.80	1,165.21
2) LIABILITIES :		
a) Non-current Liabilities		
(i) Deferred Tax Liabilities (Net)	21.40	21.40
(ii) Other Non- Current Liabilities	220.26	220.26
(iii) Other Non- Current Provisions	16.23	16.23
Total Non-Current Liabilities	257.89	257.89
b) Current Liabilities		
(i) Financial Liabilities		
Trade payables	3.99	3.99
Other Financial Liabilities	41.86	41.86
(ii) Other current liabilities	41.93	41.38
Total Current Liabilities	87.78	87.23
Total Liabilities	345.67	345.12
Total Equity and Liabilities	1,548.47	1,510.33

Notes:

- 1 The above Unaudited financial results have been duly reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 10.11.2021.
- 2 These financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 Interim Financial Reporting' prescribed under section 133 of the Companies Act, 2013 'read with relevant rules issued there under and the other accounting principles generally accepted in India.
- 3 The Company operates in one reportable segment only.
- 4 No provision has been made for Gratuity payable to employees on retirement, Bonus, Comprehensive Income and Deferred Tax. Necessary provision will be made at year ended.
- 5 Previous period's/year's figures have been regrouped or rearranged, wherever necessary.
- 6 Electricity Charge as well as Municipal Tax recovered from tenant has been adjusted against Electricity Charge and Municipal Tax paid.
- 7 Impact on Profit & Loss due to Covid-19 pandemic outbreak is not ascertainable.

As per our Report annexed
For Khandelwal Ray & CO.
Chartered Accountants
FRN No. - 302035E

(PINAKI SARKAR)
Membership No. 051449
Partner
Kolkata, the 10th Day of November, 2021.



For and on Behalf of the Board

McLEOD & CO. LTD.

Mudit Bajoria
Director

DIN: 00015402

McLeod & Co. Ltd.

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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & SIX MONTH ENDED 30.09.2021

S. No.	Particulars	(Rs. In Lakhs)					
		3 months ended 30.09.2021	Preceding 3 months ended 30.06.2021	Corresponding 3 months in the previous year ended 30.09.2020	6 months ended 30.09.2021	Corresponding 6 months in the previous year ended 30.09.2020	year ended 31.03.2021
1	Income	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
(a)	Net Sales/Income from Operations	56.67	56.67	56.67	113.34	113.34	218.75
(b)	Other income	14.09	0.02	19.91	14.11	19.91	21.74
	Total income from Operations	70.76	56.69	76.58	127.45	133.25*	240.49
2	Expenses						
(a)	Cost of materials consumed	-	-	-	-	-	-
(b)	Purchase of stock-in-trade	-	-	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade & Mutual Funds	(0.53)	(0.67)	(0.13)	(1.20)	(0.72)	(1.97)
(d)	Employee benefits expense	11.33	12.78	10.57	24.11	20.73	50.97
(e)	Finance Costs	0.01	0.01	0.10	0.02	0.10	0.18
(f)	Depreciation and amortisation expense	1.66	0.93	0.26	2.59	0.51	1.09
(g)	Other expenses	30.46	24.47	12.10	54.93	20.78	45.61
	Total expenses	42.93	37.52	22.90	80.45	41.40	95.88
3	Profit / (Loss) before tax (1-2)	27.83	19.17	53.68	47.00	91.85	144.61
4	Tax expenses						
	- Current Tax	-	-	-	-	-	23.75
	- Tax adjustments for earlier years	-	-	-	-	-	(8.24)
	- Deferred Tax	-	-	(0.21)	-	(0.21)	(0.62)
5	Net Profit / (Loss) for the period (3-4)	27.83	19.17	53.89	47.00	92.06	129.72
6	Other Comprehensive Income/(loss)						
	Items that will be reclassified to statement of profit or loss						
	Deferred Tax (Liabilities)	-	-	8.56	-	27.35	55.41
	Items that will not be reclassified to statement of profit or loss			(2.23)	-	(7.11)	(14.40)
	Change in fair value of equity investments	-	-	-	-	-	-
	Deferred Tax (Assets)	-	-	-	-	-	-
	Remeasurement of post employment benefit obligations	-	-	-	-	-	-
	Deferred Tax (Assets)	-	-	-	-	-	-
	Other Comprehensive Income / (loss) for the period (net of tax)	-	-	6.33	-	20.24	41.01
7	Total Comprehensive Income / (loss) for the period (5+6)	27.83	19.17	60.22	47.00	112.30	170.73
8	Paid-up equity share capital (Equity Shares of Rs.100/- each)	48.29	48.29	48.29	48.29	48.29	48.29
9	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	140.00	140.00	120.00	140.00	120.00	140.00
10	Earnings per share (EPS) in Rs.						
(a)	Basic	57.64	39.70	111.59	97.34	190.63	268.65
(b)	Diluted	57.64	39.70	111.59	97.34	190.63	268.65

Notes:

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As per our Report annexed
For Khandelwal Ray & CO.
Chartered Accountants
FRN No. - 302035E

PINAKI SARKAR
Membership No. 051449
Partner
Kolkata, the 10th Day of November, 2021



For and on Behalf of the Board

MCLEOD & CO.LTD.

Mudit Bajoria

Director

DIN: 00015402

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CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30.09.2021

CASH FLOW FROM OPERATING ACTIVITIES	For the year ended 31st March, 2021	For the year ended 30th September, 2021
	(Rs. In Lakhs)	
Net Profit/(Loss) before tax		47.01
Adjustment for Comprehensive Income	144.61	
Add: Comprehensive Income for the year		
Less: Comprehensive Income (previous year) trnsfrd to P & L A/C	41.01	-
Less: Impairment of Revaluation of Investment	-0.92	-9.42
Less: Post Employment defined benefit obligations	-	-
Net Profit/(Loss) before tax	184.70	37.59
Add/(Less): Adjustments for		
Depreciation	1.09	2.59
Dividend on Investments	-0.02	-0.06
Interest Income	-3.05	-
Operating profit / (loss) before working capital changes	182.72	40.12
(Increase)/Decrease in trade receivable	-9.13	-5.09
(Increase)/Decrease in inventories	76.01	-1.20
(Increase)/Decrease in loans & advances/other current assets	-11.62	-16.84
Increase/(Decrease) in trade payables/current liabilities	3.62	0.55
Cash generated from operations	241.60	17.54
Tax Paid	-15.51	-
Provision for Doubtful Debts W/B	0.62	-
Net Cash from Operating activities	226.71	17.54
CASH FLOW FROM INVESTING ACTIVITIES		
Acquisition of Fixed Assets		
Investments	-5.98	-7.59
Dividend & Dividend Distribution Tax	-182.15	-3.91
Interest received	-28.97	-
Dividend received on investments	3.05	-
Net Cash used in Investing activities	0.02	0.06
	-214.03	-11.44
Net increase/(decrease) in cash and cash equivalents		
Opening cash and bank balances	12.68	6.10
Closing cash and bank balances	27.60	40.28
	40.28	46.38

Notes:

Above statement has been prepared under "Indirect method" as set out in Ind AS 7- "Statement of Cash Flow"

As per our Report annexed

For Khandelwal Ray & Co.
Chartered Accountants
FRN No. - 302035E




(PINAKI SARKAR)
Membership No. 051449
Partner

Kolkata, the 10th Day of November, 2021

On behalf of the Board of Directors

McLEOD & CO.LTD.

Mudit Bajoria

Director

DIN: 00015402