



S. K. RUNGTA & CO.

CHARTERED ACCOUNTANTS

1, JAGMOHAN MALLICK LANE, KOLKATA - 700 007, PHONE : 2268 3278, 2272 3721, MOBILE : 98310 21130

LIMITED REVIEW REPORT

To
The Board of Directors
Scintilla Commercial & Credit Limited

We have reviewed the accompanying statement of unaudited financial results of M/s Scintilla Commercial & Credit Limited for the quarter ended December 31, 2014 except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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 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 above, nothing has come to our notice that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards, as notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of clause 41 of the Listing agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kolkata
Date: 13.02.2015

For S.K.Rungta & Co
Chartered Accountants
FRN: 308081E



(Sushil Kumar Rungta)
Proprietor
Membership No. 013860

Scintilla Commercial & Credit Limited

Regd. Off: "Mercantile Building", Block-E, 2nd Floor, 9/12, Lalbazar Street, Kolkata - 700001
CIN : L65191WB1990PLC048276 EMAIL : info@scintilla.co.in WEBSITE : www.scintilla.co.in

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER/NINE MONTHS ENDED 31ST DECEMBER, 2014

| Sl. No. | PART - 1 Particulars | (Rs. In Thousands) | | | | | |
|---------|--|--------------------|-------------|------------|---------------|-------------|-------------|
| | | Quarterly | | | Nine Months | | Yearly |
| | | 31.12.2014 | 30.09.2014 | 31.12.2013 | 31.12.2014 | 31.12.2013 | 31.03.2014 |
| | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited | |
| 1 | a) Net Sales / Income from Operations | 3392 | - | - | 3392 | - | - |
| | b) Other Operating Income | 1075 | 1114 | 846 | 2992 | 2102 | 2770 |
| | Total Income from operations (net) | 4467 | 1114 | 846 | 6384 | 2102 | 2770 |
| 2 | Expenses | | | | | | |
| | a. Purchase of Traded Goods | - | 4027 | - | 4,446 | - | 4267 |
| | b. Changes in inventories of stock-in-trade | 4614 | (3963) | - | 1,699 | - | (3021) |
| | c. Employee benefits expense | 231 | 219 | 171 | 651 | 386 | 483 |
| | d. Other Expenses | 552 | 82 | 142 | 933 | 362 | 420 |
| | e. BSE Listing Fees | 135 | 562 | - | 697 | - | - |
| | Total Expenses | 5531 | 927 | 314 | 8424 | 748 | 2149 |
| 3 | Profit / (Loss) from Operations before other income (1 - 2) | (1064) | 187 | 532 | (2040) | 1355 | 622 |
| 4 | Other Income | - | - | - | - | - | - |
| 5 | Profit / (Loss) from ordinary activities before tax (3 ± 4) | (1064) | 187 | 532 | (2040) | 1355 | 622 |
| 6 | Tax Expense | 24 | - | - | 24 | - | 118 |
| 7 | Net Profit / (Loss) for the period (5 ± 6) | (1088) | 187 | 532 | (2064) | 1355 | 503 |
| 8 | Paid-up Equity Share Capital (Face Value Rs. 10/- each) | 100278 | 100278 | 100278 | 100278 | 100278 | 100278 |
| 9 | Reserves Excluding Revaluation Reserves as per the audited Balance Sheet of previous accounting year | - | - | - | - | - | 2040 |
| 10 | Earnings Per Share (Not annualised) | | | | | | |
| | (a) Basic | (0.11) | 0.02 | 0.05 | (0.21) | 0.14 | 0.05 |
| | (b) Diluted | (0.11) | 0.02 | 0.05 | (0.21) | 0.14 | 0.05 |

| Sl. No. | PART - 2 Particulars | Quarterly | | | Nine Months | | Yearly |
|---------|---|------------|------------|------------|-------------|------------|------------|
| | | 31.12.2014 | 30.09.2014 | 31.12.2013 | 31.12.2014 | 31.12.2013 | 31.03.2014 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| A | PARTICULARS OF SHAREHOLDING | | | | | | |
| 1 | Public Share Holding | | | | | | |
| | - Number of Shares | 8,141,288 | 8,141,288 | 8,141,288 | 8,141,288 | 8,141,288 | 8,141,288 |
| | - Percentage of Shareholding | 81.19% | 81.19% | 81.19% | 81.19% | 81.19% | 81.19% |
| 2 | Promoter and Promoter Group Shareholding | | | | | | |
| | a) Pledged / Encumbered | NIL | NIL | NIL | NIL | NIL | NIL |
| | b) Non - Pledged / Encumbered | | | | | | |
| | - Number of Shares | 1,886,489 | 1,886,489 | 1,886,489 | 1,886,489 | 1,886,489 | 1,886,489 |
| | - Percentage of Shares (as a % of total shareholding of promoter and promoters group) | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| | - Percentage of Shares (as a % of total share capital of the Company) | 18.81% | 18.81% | 18.81% | 18.81% | 18.81% | 18.81% |

B INVESTOR COMPLAINTS

| OPENING | RECEIVED | DISPOSED | REMAINING |
|---------|----------|----------|-----------|
| NIL | NIL | NIL | NIL |

Notes:

- The above results have been taken on record in the meeting of the Board of Directors of the Company held on 13.02.2015
- The Companies main business is Finance and Investment activities falling under one business head. Hence, Segment Reporting as per AS - 17 is not applicable for the Company.
- The Company does not have any Exceptional or Extraordinary item to report for the above period.
- The Financial Results for the quarter and nine months ended 31.12.2014 have been subjected to limited review by statutory auditors of the Company.
- The above financial results were reviewed and approved by the Audit Committee and Board of Directors approved the same at their meeting held on 13.02.2015
- Provision for Taxation will be made at the year end.
- Previous period figures have been regrouped/reclassified to conform with current period presentation.

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

(Signature)
(Jitendra Kumar Goyal)
Managing Director

Date: 13.02.2015

Place: Kolkata

