

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 11th November, 2022

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 30-09-2022**

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 2022-23) and 1st Half Year ended September, 30th 2022 along with Limited Review Report, as approved by the Board of Directors at their meeting held on (11-11-2022).

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, 2022 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, 2022 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 11th November, 2022 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.



Place : Kolkata
Date : 11th November, 2022

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

Sanjay Khandelwal

Sanjay Khandelwal
Partner
Membership No. 054451

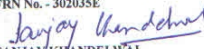
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & SIX MONTH ENDED 30.09.2022

(Rs. in Lakhs)


S. No.	Particulars	3 months ended	Preceding 3	Corresponding 3	6 months ended	Corresponding 6	year ended
		30.09.2022	months ended	months in the	30.09.2022	months in the	31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
(a)	Net Sales/Income from Operations	69.77	148.34	56.67	218.11	113.34	226.87
(b)	Other income	2.82	13.96	14.09	16.78	14.11	31.60
	Total income from Operations	72.59	162.30	70.76	234.89	127.45	258.47
2	Expenses						
(a)	Cost of materials consumed	-	-	-	-	-	0.19
(b)	Purchase of stock-in-trade	-	-	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade & Mutual Funds	13.43	(2.16)	(0.53)	11.27	(1.20)	6.31
(d)	Employee benefits expense	15.99	13.54	11.33	29.53	24.11	54.65
(e)	Finance Costs	0.05	0.01	0.01	0.06	0.02	0.08
(f)	Depreciation and amortisation expense	1.64	1.63	1.66	3.27	2.59	5.17
(g)	Other expenses	23.34	26.40	30.46	49.74	54.93	77.17
	Total expenses	54.45	39.42	42.93	93.87	80.45	143.57
3	Profit / (Loss) before tax (1-2)	18.14	122.88	27.83	141.02	47.00	114.90
4	Tax expenses						
	- Current Tax	-	-	-	-	-	19.80
	- Tax adjustments for earlier years	-	-	-	-	-	(3.76)
	- Deferred Tax	-	-	-	-	-	(0.21)
5	Net Profit / (Loss) for the period (3-4)	18.14	122.88	27.83	141.02	47.00	99.07
6	Other Comprehensive Income/(loss)						
	Items that will be reclassified to statement of profit or loss	-	-	-	-	-	-
	Deferred Tax (Liabilities)	-	-	-	-	-	(8.03)
	Items that will not be reclassified to statement of profit or loss	-	-	-	-	-	-
	Change in fair value of equity investments	-	-	-	-	-	-
	Deferred Tax (Assets)	-	-	-	-	-	0.23
	Remeasurement of post employment benefit obligations	-	-	-	-	-	(0.06)
	Deferred Tax (Assets)	-	-	-	-	-	23.01
	Other Comprehensive Income / (loss) for the period (net of tax)	-	-	-	-	-	-
7	Total Comprehensive Income / (loss) for the period (5+6)	18.14	122.88	27.83	141.02	47.00	122.08
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	160.00	160.00	140.00	160.00	140.00	160.00
10	Earnings per share (EPS) in Rs.						
(a)	Basic	37.58	254.46	57.64	292.04	97.34	205.16
(b)	Diluted	37.58	254.46	57.64	292.04	97.34	205.16

Notes:

- 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 11.11.2022.
- 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.
- The Company operates in one reportable segment only.
- 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.
- Previous period's/year's figures have been regrouped or rearranged, wherever necessary.
- Electricity Charge as well as Municipal Tax recovered from tenant has been adjusted against Electricity Charge and Municipal Tax paid.

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

 SANJAY KHANDELWAL
 Membership No. 054451
 Partner
 Kolkata, the 11th Day of November, 2022



For and on Behalf of the Board
McLEOD & CO. LTD.

 Director

McLEOD & COMPANY LIMITED

"McLeod House", 3, Netaji Subhas Road, Kolkata - 700001

CIN : L63090WB1922PLC004577; E-Mail : mcleodbajoria@hotmail.com; Website : www.mcleod.in

UNAUDITED STATEMENT OF ASSETS & LIABILITIES AS ON 30.09.2022

(Rs. In Lakhs)

Particulars	As at 30th September '2022	As at 31st March '2022
	Unaudited	Audited
(I) ASSETS :		
1) Non - Current Assets :		
a) Property, Plant and equipment	29.62	21.95
b) Investment property	219.33	219.33
c) Financial Assets		
Non-Current Investments	854.34	854.08
d) Other non-current assets	16.36	15.77
d) Capital Advance for lift	-	9.72
Total Non-Current Assets	1,119.65	1,120.85
2) Current Assets		
a) Inventories - Share	50.17	61.44
a) Mutual Fund	10.00	-
b) Financial assets		
(i) Trade receivables	348.09	261.16
(ii) Cash and Cash equivalents	26.98	32.16
(iii) Others - Financial Assets	2.34	6.25
c) Current Tax assets (Net)	102.00	80.17
d) Other current assets	40.84	35.85
Total Current Assets	580.42	477.03
Total Assets	1,700.07	1,597.88
(II) EQUITY AND LIABILITIES :		
1) Equity :		
a) Equity Share capital	48.29	48.29
b) Other Equity	1,285.69	1,190.73
Total Equity	1,333.98	1,239.02
2) LIABILITIES :		
a) Non-current Liabilities		
(i) Deferred Tax Liabilities (Net)	25.72	25.72
(ii) Other Non-Current Liabilities	222.16	222.16
(iii) Other Non-Current Provisions	17.75	17.75
Total Non-Current Liabilities	265.63	265.63
b) Current Liabilities		
(i) Financial Liabilities		
Borrowing	22.00	22.00
Other Financial Liabilities	27.67	27.69
(ii) Other Current Liabilities	28.52	27.17
(iii) Short Term Provision	12.38	12.38
(iv) Trade Payables	9.89	3.99
Total Current Liabilities	100.46	93.23
Total Liabilities	366.09	358.86
Total Equity and Liabilities	1,700.07	1,597.88

Notes:

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- Previous period's/year's figures have been regrouped or rearranged, wherever necessary.
- Electricity Charge as well as Municipal Tax recovered from tenant has been adjusted against Electricity Charge and Municipal Tax paid.

As per our Report annexed
For Khandelwal Ray & CO.
Chartered Accountants

FRN No. - 302035E

Rajiv Khandelwal
(SANKAR KHANDELWAL)

Membership No. 054451

Partner

Kolkata, the 11th Day of November, 2022.



For and on Behalf of the Board

McLEOD & CO.LTD.

Mukul Bajaria

Director

McLEOD & COMPANY LIMITED

"McLeod House", 3, Netaji Subhas Road, Kolkata - 700001
 CIN : L63090WB1922PLC004577; E-Mail : mcleodbajoria@hotmail.com; Website : www.mcleod.in
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30.09.2022

(Rs. In Lakhs)

CASH FLOW FROM OPERATING ACTIVITIES	For the year ended 31st March, 2022	For the year ended 30th September, 2022
Net Profit/(Loss) before tax	114.89	141.02
Adjustment for Comprehensive Income		-
Add: Comprehensive Income for the year	22.84	-
Less: Comprehensive Income (previous year) trnsfrd to P & L A/C	-14.48	-12.25
Less: Impairment of Revaluation of Investment	-	-
Less: Post Employment defined benefit obligations	0.17	-
Net Profit/(Loss) before tax	123.42	128.77
Add/(Less): Adjustments for		
Depreciation	5.18	3.26
Income from Investment in Mutual Fund	-	-
Dividend on Investments	-0.08	-0.08
Interest Income	-1.11	-
Profit on sale of Fixed Assets	-	-
Operating profit / (loss) before working capital changes	127.41	131.95
(Increase)/Decrease in trade receivable	-11.47	-86.93
(Increase)/Decrease in inventories	6.31	11.27
(Increase)/Decrease in loans & advances/other current assets	-40.60	-22.91
Increase/(Decrease) in financial assets	-	-0.59
Increase/(Decrease) in trade payables/current liabilities	13.74	7.22
Cash generated from operations	95.39	40.01
Tax Paid	-15.82	-
Provision for Doubtful Debts W/B	-	-
Net Cash from Operating activities	79.57	40.01
CASH FLOW FROM INVESTING ACTIVITIES		
Acquisition of Fixed Assets	-7.59	-1.22
Sale of Fixed Assets	-	-
Investments	-47.49	-10.25
Dividend & Dividend Distribution Tax	-33.80	-33.80
Income from Investments in Mutual Fund	-	-
Interest received	1.11	-
Dividend received on Investments	0.08	0.08
Net Cash used in Investing activities	-87.69	-45.19
Net increase/(decrease) in cash and cash equivalents	-8.12	-5.18
Opening cash and bank balances	40.28	32.16
Closing cash and bank balances	32.16	26.98

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

Sanjay Khandelwal
 (SANJAY KHANDELWAL)
 Membership No. 054451
 Partner
 Kolkata, the 11th Day of November, 2022



On behalf of the Board of Directors

McLEOD & CO.LTD.
Mudit Bajaria
 Director