

Easun CAPITAL MARKETS LTD.

Regd. Office: 7, Chittaranjan Avenue, 3rd Floor, Bowbazar, Kolkata 700072, West Bengal, India
CIN: L51109WB1982PLC034938 **Telephone No:** (+91) 33 4014 5400 **Fax:** (+91) 33 2225 2471
Website: <http://www.easuncapitalmarkets.com> **Email:** cs.sgroup2013@gmail.com
pallavi@salarpuriagroup.biz

Date: 21-10-2021

To,
The Manager
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai- 400001
Scrip Code: 542906

To,
The Manager
Listing Department
The Calcutta Stock Exchange Limited
Lyons Range,
Kolkata - 700 001
Scrip Code: 10015065

Dear Sir/ Madam,

Subject: Outcome of the Board Meeting of the Company held on October 21, 2021


We would like to inform you that the Board of Directors of Easun Capital Markets Limited ('the Company') in its meeting held at the Registered Office of the Company on **Thursday, October 21, 2021** have approved the Un-audited Financial Results of the Company for the Quarter and Half Year ended September 30, 2021 pursuant to Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting of the Board was commenced at 3:00 P.M. and concluded at 3:30 P.M.

You are requested to take the aforesaid information on your record.

Yours faithfully,
For **EASUN CAPITAL MARKETS LIMITED**

For **EASUN CAPITAL MARKETS LTD.**


Pallavi Moomma **Company Secretary**
Company Secretary

Encl: The Un-audited Financial Results for the Quarter and Half Year ended September 30, 2021.



V. K. Tulsyan & Co. LLP

Chartered Accountants

o/c

"ARADHANA" P-2, New C.I.T. Road, Unit # 210, Kolkata-700073, O : 4005 0480, M : 9831054180, E : Info@vktulsyan.com, Web : vktulsyan.com

The Board of Directors

Easun Capital Markets Limited

7, Chittaranjan Avenue, 3rd Floor

Kolkata - 700072.

1. We have reviewed the unaudited financial results of **Easun Capital Markets Limited** ("the Company") for the quarter and half year ended 30th September, 2021, which are included in the accompanying Statement of unaudited financial results for the quarter and half year ended 30th September, 2021, the statement of profit and Loss for the Period, the statement of assets and liabilities as on that date and the statement of cash flows for the half year ended on that date ("the Statement").
2. This statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015"), which has been initialed by us for identification purposes. This Statement, which is the responsibility of the Company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
3. 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 Statement is free of material misstatement.
4. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with applicable Ind AS and other recognized accounting practices and policies and 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.

For V.K.TULSYAN & CO. LLP

Chartered Accountants

Firm ICAI Regd. No. 326740E



Ravindra Kumar Sarraf

Partner

Membership No.300785



UDIN No: 21300785AAAAD5638

Place: Kolkata

Dated: 21.10.2021

EASUN CAPITAL MARKETS LIMITED**CIN - L51109WB1982PLC034938**

Regd. Office: 7, Chittaranjan Avenue, 3rd Floor, P.S. Bowbazar, Kolkata - 700072

Tel No. (033) 40306000; Fax : (033) 2225 2471;

E-mail : pallavi@salarpuriagroup.biz ; Web : www.easuncapitalmarkets.com

Extract of Statement of Standalone Unaudited Financial Result for the Quarter / Half Year ended 30th September 2021

(Rs. In lakhs except EPS)

Particulars	Quarter Ended 30.09.2021	Half Year Ended 30.09.2021	Corresponding 3 Months ended in the Previous year 30.09.2020	Year Ended 31.03.2021
	Unaudited	Unaudited	Unaudited	Audited
Total Income from Operations	33.00	66.62	34.09	134.52
Net Profit before Tax	27.80	54.93	27.76	105.39
Net Profit after tax	21.08	42.83	22.52	84.69
Total Comprehensive Income	21.08	42.83	22.52	84.69
Equity Share Capital	522.92	522.92	522.92	522.92
Earnings per Share Basic & Diluted	0.40	0.82	0.43	1.62

Notes :

1.

The above is an extract of the detailed format of Quarterly unaudited financial results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly unaudited financial results are available at the websites of the Company and the Stock Exchanges respectively at www.easuncapitalmarkets.com, www.bseindia.com, www.cse-india.com

2.

Estimate of uncertainty relating to COVID-19 pandemic:

The management has assessed the potential impact of COVID-19 on the financial results of the Company. In assessing the carrying value of its assets, the Company has considered internal and certain external information up to the date of approval of these financial results including economic forecasts. The Company expects to recover the carrying amount of these assets. The extent of which global health pandemic will impact the Company's assessment and resultant provision on investments will depend on future developments, which are highly uncertain. The impact of the global health pandemic may be different from that estimated as the date of approval of these financial results.

For Easun Capital Markets Limited

Place : Kolkata

Date : 21/10/2021

Aditya Sadani

Aditya Sadani

Whole-time Director

DIN : 09023418



EASUN CAPITAL MARKETS LIMITED

CIN - L51109WB1982PLC034938

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Statement of Standalone Unaudited Financial Results for the Quarter / Half Year ended 30th September,2021

(Rs.in Lakhs except EPS)

PART I							
Sl.	Particulars	For the Quarter ended on			Year to date		Year Ended
		3 months ended 30.09.2021	Preceding 3 months ended 30.06.2021	Corresponding 3 months ended in the previous year 30.09.2020	01.04.2021 to 30.09.2021	01.04.2020 to 30.09.2020	01.04.2020 to 31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1)	Income						
a)	Revenue from Operations						
	Interest Income	21.96	23.39	29.39	45.35	58.68	101.76
	Net Gain on Fair Value Changes	11.04	9.88	4.70	20.92	15.32	32.76
	Sale of Products(Shares/Mutual Funds)	-	-	-	-	-	-
	Total revenue from Operations	33.00	33.27	34.09	66.27	74.00	134.52
	Other income	-	0.35	-	0.35	-	-
	Total Income	33.00	33.62	34.09	66.62	74.00	134.52
2)	Expenses						
a)	Purchases of stock-in-trade	-	-	-	-	-	-
b)	Changes in inventories of stock-in-trade	-	-	-	-	0.17	6.11
c)	Employees benefits expense	1.11	2.27	2.44	3.38	4.88	10.39
d)	Depreciation and amortisation expense	-	-	-	-	-	-
e)	Other expenses	4.09	4.22	3.89	8.31	7.56	12.63
	Total expenses	5.20	6.49	6.33	11.69	12.61	29.13
3)	Profit / (Loss) before tax	27.80	27.13	27.76	54.93	61.39	105.39
4)	Tax Expenses						
	a) Current Tax	4.43	3.32	4.26	7.75	9.52	13.88
	b) Deferred Tax	2.29	2.06	0.98	4.35	3.19	6.82
	Total Tax Expense	6.72	5.38	5.24	12.10	12.71	20.70
5)	Net Profit / (Loss) after tax	21.08	21.75	22.52	42.83	48.68	84.69
6)	Other Comprehensive Income						
	A(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income Tax related to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B(i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income Tax related to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income	-	-	-	-	-	-
7)	Total Comprehensive Income	21.08	21.75	22.52	42.83	48.68	84.69
8)	Paid-up equity share capital (Face Value of Rs. 10/- each)	522.92	522.92	522.92	522.92	522.92	522.92
9)	Earnings per share (of Rs.10/-each)(not annualised):						
	Basic	0.40	0.42	0.43	0.82	0.93	1.62
	Diluted						



EASUN CAPITAL MARKETS LIMITED
CIN: L51109WB1982PLC034938
Statement of Cash Flows for the year ended September 30,2021

(Rs. in Lakhs)

Particulars	For the half year ended September 30, 2021	For the half year ended September 30, 2020
	Unaudited	Unaudited
A. Cash Flow from operating activities		
Profit/ (loss) before tax	54.93	61.39
<u>Adjustments for:</u>		
Contingent Provision against Standard Asset	0.13	0.16
Fair Value Loss/ (Gain) on Financial Instruments at Fair Value through Profit and Loss	(20.92)	(15.32)
Fair Valuation of Inventory	-	0.17
Operating Profit before Working Capital changes	34.14	46.40
<u>Adjustments for:</u>		
(Increase)/decrease in Other Non Financial assets	-	581.00
(Increase)/decrease in Other Financial assets	(0.39)	(0.03)
Increase/(decrease) in Other non-financial liabilities	(0.14)	(0.05)
Increase/(decrease) in Other financial liabilities	(0.16)	(0.14)
(Increase)/decrease in Loans	(31.32)	(40.28)
Cash generated/ (used) from Operations	2.13	586.90
Income Tax paid	(1.92)	(5.90)
Net Cash Flows used in Operating Activities (A)	0.21	581.00
B. Cash flow from investing activities		
Purchase of investments	-	(581.00)
Sale of investments	-	-
Net Cash used in Investing Activities (B)	-	(581.00)
C. Cash flow from financing activities		
Increase/(Decrease) in Long term Borrowings	-	-
Proceeds from issue of Equity Share Capital	-	-
Net Cash from Financing Activities (C)	-	-
Net Increase/(decrease) in Cash and Cash Equivalents (A+B+C)	0.21	-
Cash and Cash Equivalents at the beginning of the year	2.15	0.31
Cash and Cash Equivalents at the end of the period	2.36	0.31
Cash and Cash Equivalents include the following Balance Sheet amounts		
Cash on hand	0.63	0.03
Balances with Banks in Current Accounts	1.73	0.28
	2.36	0.31



EASUN CAPITAL MARKETS LIMITED
CIN: L51109WB1982PLC034938
Statement of Assets and Liabilities

(Rs.in Lakhs)

	Particulars	As on 30.09.2021 (Unaudited)	As on 31.03.2021 (Audited)
	ASSETS		
(1)	Financial Assets		
(a)	Cash and cash equivalents	2.36	2.15
(b)	Loans	1,076.83	1,045.51
(c)	Investments	848.94	828.02
(d)	Inventories (Financial Instruments)	25.02	25.02
(e)	Other Financial assets	0.69	0.30
(2)	Non-financial Assets		
(a)	Current tax assets (Net)	-	5.48
(b)	Deferred Tax Assets (net)	7.44	11.79
(c)	Property, Plant and Equipment	0.06	0.06
	Total Assets	1,961.34	1,918.33
	LIABILITIES AND EQUITY		
(A)	LIABILITIES		
(1)	Financial Liabilities		
(a)	Other financial liabilities	1.12	1.28
(2)	Non-Financial Liabilities		
(a)	Provisions	4.67	4.18
(b)	Other non-financial liabilities	-	0.14
(B)	EQUITY		
(a)	Equity Share capital	522.92	522.92
(b)	Other Equity	1,432.63	1,389.81
	Total Liabilities and Equity	1,961.34	1,918.33

Notes:

- These financial 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 read with relevant Rules issued thereunder and the other accounting principles generally accepted in India.
- The above Financial Result have been reviewed by the Audit Committee and approved by Board of Directors at its meeting held on 21/10/2021
- Figures for the quarter ended September 30, 2021 are the balancing figures between unaudited figures in respect of half year ended September 30, 2021 and published figures up to the first quarter of the relevant financial year.
- The Board has not recommended any Dividend for the Year
- The figures for the corresponding periods have been regrouped, rearranged and reclassified wherever necessary.
- As prescribed by Ind AS -108 Operating Segments is not applicable to the Company.

Estimate of uncertainty relating to COVID-19 pandemic:

- The management has assessed the potential impact of COVID-19 on the financial results of the Company. In assessing the carrying value of its assets, the Company has considered internal and certain external information up to the date of approval of these financial results including economic forecasts. The Company expects to recover the carrying amount of these assets. The extent of which global health pandemic will impact the Company's assessment and resultant provision on investments will depend on future developments, which are highly uncertain. The impact of the global health pandemic may be different from that estimated as the date of approval of these financial results.

Date: 21/10/2021
Place: Kolkata

For Easun Capital Markets Limited

Aditya Sadani
Aditya Sadani
Whole-time Director
DIN : 09023418

