

# Deevee

## Commercials Limited

Date: 11/11/2021

To,  
The Calcutta Stock Exchange Limited  
7, Lyons Range,  
Kolkata-700001

Dear Sir/Madam,

**Sub: Submission of Unaudited Financial Results for the quarter and half-year ended 30th September 2021 in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

**Ref: Scrip code: 014086 (CSE).**

Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we attach herewith a copy of the Unaudited financial results for the quarter and half-year ended **30th September, 2021** along with the Limited Review report of the auditors.

Kindly take the same on record.

Thanking You,

Yours sincerely,

For Deevee Commercials Limited

*Subhrajit Dutta*

Subhrajit Dutta  
Company Secretary & Compliance Officer



Delux Center  
157C Lenin Sarani  
3rd Floor, Room No. 308  
Kolkata-700013  
Phone No : 033 2282 6809  
E-mail : deeveecommercial@gmail.com  
CIN : L51109WB1983PLC035918

**Independent Auditors Review Report on Standalone Unaudited Financial Results of the Company Pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015(as amended)**

To

The Board of Directors

Deevee Commercials Limited

1. We have reviewed the accompanying statement of Unaudited Financial results ("The Statement") of **Deevee Commercials Limited** ("The Company"), for the quarter and half-year ended 30<sup>th</sup> September, 2021, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and Measurement principles laid down by Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ("the Act"), 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 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 the Standards on Auditing specified under Section 143(10) of the Act, 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.



# Agrawal Tondon & Co.

CHARTERED ACCOUNTANTS

Firm Registration No. : 329088E

Room No. : 7, 1st Floor, 59 Bentinck Street  
Kolkata - 700 069

Website - [www.agrawalsanjay.com](http://www.agrawalsanjay.com)

E-mail Id : [agrawaltondon2019@gmail.com](mailto:agrawaltondon2019@gmail.com)

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in IND AS prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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.

Place: Kolkata

Date: 11th November 2021



For **AGRAWAL TONDON & CO.**

Chartered Accountants

Firm Registration No: 329088E

**RadhaKrishan Tondon**

Partner

Membership No.060534

UDIN:

21060534AAAAES

6133

**DEEVEE COMMERCIALS LIMITED**

CIN- L51109WB1983PLC035918

157C Lenin Sarani, Deluxe Centre Room No A308, 3rd Floor, Kolkata-700013

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**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED 30TH SEPTEMBER 2021**

(Rs. in Lakhs)

Sl No	Particulars	Quarter Ended			Half-year Ended		Year Ended
		September 30, 2021 (Unaudited)	June 30, 2021 (Unaudited)	September 30, 2020 (Unaudited)	September 30, 2021 (Unaudited)	September 30, 2020 (Unaudited)	March 31, 2021 (Audited)
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
1	<b>Income:</b>						
	(a) Revenue from Operations						
	- Interest income	23.94	49.43	137.99	73.37	276.55	330.83
	(b) Other Income						
	- Interest on income tax refund	-	-	-	-	-	0.88
	- Impairment on financial instruments	9.92	0.09	1.41	10.01	1.41	16.34
	<b>Total Revenue</b>	<b>33.87</b>	<b>49.52</b>	<b>139.40</b>	<b>83.39</b>	<b>277.96</b>	<b>348.05</b>
2	<b>Expenses:</b>						
	(a) Finance Cost	-	-	0.01	-	0.44	2.03
	(b) Employee benefits expenses	1.80	1.80	1.94	3.60	3.68	6.92
	(c) Other expenses	1.87	3.61	6.81	5.48	12.75	18.23
	<b>Total Expenses</b>	<b>3.67</b>	<b>5.41</b>	<b>8.76</b>	<b>9.08</b>	<b>16.88</b>	<b>27.18</b>
3	<b>Profit/(Loss) before exceptional items and tax</b>	<b>30.20</b>	<b>44.10</b>	<b>130.63</b>	<b>74.30</b>	<b>261.07</b>	<b>320.88</b>
4	Exceptional Items	-	-	-	-	-	-
5	<b>Profit/(Loss) before taxation</b>	<b>30.20</b>	<b>44.10</b>	<b>130.63</b>	<b>74.30</b>	<b>261.07</b>	<b>320.88</b>
6	Extraordinary Items	-	-	-	-	-	-
7	<b>Profit from operation before tax and after extraordinary items and after exceptional items (5-6)</b>	<b>30.20</b>	<b>44.10</b>	<b>130.63</b>	<b>74.30</b>	<b>261.07</b>	<b>320.88</b>
8	<b>Tax Expense</b>						
	- Current Tax	5.10	11.08	32.88	16.18	65.71	77.72
9	<b>Profit/(Loss) after Tax</b>	<b>25.10</b>	<b>33.02</b>	<b>97.75</b>	<b>58.12</b>	<b>195.36</b>	<b>243.16</b>
10	<b>Other Comprehensive Income</b>						
	(i) Items that will not be reclassified to Profit & Loss	-	-	-	-	-	5,812.36
	(ii) Tax on items that will not be reclassified to Profit & Loss	-	-	-	-	-	(1,462.85)
		-	-	-	-	-	4,349.50
11	<b>Total Comprehensive Income for the year</b>	<b>25.10</b>	<b>33.02</b>	<b>97.75</b>	<b>58.12</b>	<b>195.36</b>	<b>4,592.66</b>
12	Total Paid-up equity shares (Rs.10/- each)	61.37	61.37	61.37	61.37	61.37	61.37
13	<b>Basic &amp; Diluted Earning Per Share (Rs.)</b>	<b>0.41</b>	<b>0.54</b>	<b>1.59</b>	<b>0.95</b>	<b>3.18</b>	<b>3.96</b>

**Notes:**

(a). The above financial results of the Company for the quarter and half-year ended on 30th September, 2021 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on the 11th of November, 2021. The Statutory Auditors of the Company have carried out audit of these results and the results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

(b). The above financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Amendment Rules, 2019.

(c). The Company has not received any Investor Complaint.

(d). Since the Company has no separate Geographical as well as Business Segment with reference to Indian Accounting Standard 108 "Operating Segments", no separate disclosure has been made in this regard.

(e). The Company has not recognised Deferred Tax Assets/Liability for the half-year ended as on 30th September, 2021.

(f). Comparative figures of previous quarters have been rearranged / regrouped wherever necessary.

(g). The Classification/Disclosure of items in the financial results is in accordance with the Schedule III of Companies Act, 2013.

For and on behalf of the Board of Directors of Deeevee Commercials Limited

Date : 11th November, 2021

Place : Kolkata

*DA*

Dhiraj Agarwal  
(DIN: 00083118)



**Deevee Commercials Limited**

CIN No.: L51109WB1983PLC035918

Unaudited Cash Flow Statement for the Half Year Ended 30th September, 2021

Particulars	Half Year ended 30th September' 2021 (Rs. In Lakhs)	Half Year ended 30th September' 2020 (Rs. In Lakhs)
<b><u>Cash Flow From Operating Activities :</u></b>		
Net Profit/ (loss) before Tax and Exceptional Items	74.30	261.07
<b><u>Adjustments to reconcile profit before tax to net cash flows: :</u></b>		
Impairment on Financial Instrument	10.01	0.80
<b>Operating Profit before Working Capital changes</b>	<b>84.32</b>	<b>261.87</b>
Increase / (Decrease) in Other Financial & Non Financial Liabilities	(1.63)	(5.13)
Increase / (Decrease) in Borrowings	-	-
(Increase) / Decrease in Loans	2,474.00	(304.75)
(Increase) / Decrease in Other Financial & Non Financial Assets	19.39	39.17
<b>Operating Profit after adjustment for working Capital Changes</b>	<b>2,576.08</b>	<b>(8.84)</b>
<b><u>Less :</u></b>		
Income Tax	(72.51)	(212.24)
<b>Net Cash from Operating activities (i)</b>	<b>2,503.57</b>	<b>(221.08)</b>
<b><u>Cash Flow From Investing Activities :</u></b>		
Sale/ (Purchase) of Investments	(2,502.40)	-
<b>Net Cash Flow from Investing Activities (ii)</b>	<b>(2,502.40)</b>	<b>-</b>
<b><u>Cash Flow From Financing Activities :</u></b>		
<b>Net Cash Flow From Financing Activities (iii)</b>	<b>-</b>	<b>-</b>
<b>Net Increase/Decrease in Cash &amp; Cash Equivalent (i) + (ii) + (iii)</b>	<b>1.17</b>	<b>(221.08)</b>
<b>Cash &amp; Cash Equivalents at the beginning of the year</b>	<b>5.16</b>	<b>230.44</b>
<b>Cash &amp; Cash Equivalents at the end of the year</b>	<b>3.99</b>	<b>9.36</b>

Place: Kolkata

Dated : 11th November, 2021



For and on behalf of the Board

Dhiraj Agarwal

Director

DIN:00083118



## Deevee Commercials Limited

CIN No.: L51109WB1983PLC035918

## Unaudited Statement of Assets &amp; Liabilities as at 30th September ' 2021

PARTICULARS		AS AT 30.09.2021	AS AT 31.03.2021
		Rs. In Lakhs	Rs. In Lakhs
<b>ASSETS</b>			
<b>(1) FINANCIAL ASSETS</b>			
(a)	Cash and Cash Equivalents	3.99	5.16
(b)	Loans	606.21	3,080.21
(c)	Investments	16,658.66	14,156.26
(d)	Other Financial Assets	21.55	41.16
<b>(2) NON- FINANCIAL ASSETS</b>			
(a)	Current tax assets (Net)	50.65	1.99
(b)	Other Non-Financial Assets	1.33	1.11
<b>TOTAL</b>		<b>17,342.39</b>	<b>17,285.89</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>LIABILITIES</b>			
<b>(1) FINANCIAL LIABILITIES</b>			
(a)	Other Financial Liabilities	12.27	11.43
<b>(2) NON-FINANCIAL LIABILITIES</b>			
(a)	Deferred Tax Liabilities (Net)	2,803.05	2,803.05
(b)	Other Non-Financial Liabilities	0.13	2.60
<b>(3) EQUITY :</b>			
(a)	Equity Share Capital	613.67	613.67
(b)	Other Equity	13,913.27	13,855.14
<b>TOTAL</b>		<b>17,342.39</b>	<b>17,285.89</b>

Place: Kolkata  
Dated : 11th November, 2021



For and on behalf of the Board

*DA*

Dhiraj Agarwal  
Director  
DIN:00083118

