

STATEMENT OF STANDALONE UN-AUDITED RESULTS FOR THE QUARTER ENDED JUNE 30, 2019

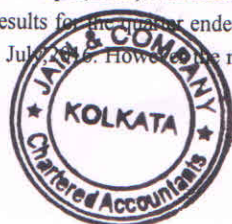
(Rs. in Lakhs)

Statement of Standalone Un-audited Financial Results for the Quarter ended 30th June, 2019

Sl No.	Particulars	3 months ended on	Preceding 3 months	Corresponding 3 months	Previous Year 31/03/2019
		30/06/2019	31/03/2019	ended in the previous year on 30/06/2018	
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
I	Revenue from operations	(9.54)	103.39	(33.94)	8.66
II	Other income	-	-	-	-
III	Total Income (I+II)	(9.54)	103.39	(33.94)	8.66
IV	Expenses :				
	Cost of materials consumed	-	-	-	-
	Purchases of Stock-in-Trade	-	-	-	-
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-	-	-	-
	Employee benefits expense	10.59	11.01	6.07	40.33
	Finance Costs	2.22	2.03	2.53	9.23
	Depreciation /amortization expense	-	-	-	-
	Other expenses	-	-	-	-
	Total expenses (IV)	11.19	2.76	2.05	10.46
V	Profit/(Loss) before exceptional items and tax (I-IV)	24.00	15.80	10.65	60.02
VI	Exceptional Items	-33.54	87.59	-44.59	(51.36)
VII	Profit / (Loss) before tax (V-VI)	(33.54)	87.59	(44.59)	(51.36)
VIII	Tax Expenses				
	(1) Current Tax	-	-	-	-
	(2) Deferred Tax	-	0.15	-	0.15
IX	Profit / (Loss) for the Period from continuing operations (VII-VIII)	(33.54)	87.44	(44.59)	(51.51)
X	Profit / (Loss) from discontinued operations	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-
XII	Profit / (Loss) from discontinued operations (after tax) (X-XI)	(33.54)	87.44	(44.59)	(51.51)
XIII	Profit / (Loss) for the period (IX+XII)	(33.54)	87.44	(44.59)	(51.51)
XIV	Other Comprehensive Income				
	A. I) Items that will not be reclassified to profit or loss				
	i. Changes in the revaluation surplus	-	-	-	-
	ii. Remeasurements of the defined benefit plans	-	-	-	-
	iii. Equity Instruments through Other Comprehensive Income	1.65	-	(46.03)	-
	iv. Fair Value changes relating to own credit risk of financial liabilities designated at fair value through profit or loss	-	-	-	-
	v. Share of Other Comprehensive Income in Associates and Joint Ventures, to the extent classified into profit or loss	-	-	-	-
	vi. Others (specify nature)	-	-	-	-
	II) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	B. I) Items that will be reclassified to profit or loss				
	i. Exchange differences in translating the financial statements of a foreign operation	-	-	-	-
	ii. Debt Instruments through Other Comprehensive Income	-	-	-	-
	iii. The effective portion of gains and loss on hedging instruments in a cash flow hedge	-	-	-	-
	iv. Share of Other Comprehensive Income in Associates and Joint Ventures, to the extent to be classified into profit or loss	-	-	-	-
	v. Others (specify nature)	-	-	-	-
	II) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XVI)(Comprising Profit / (Loss) and	1.65	-	-46.03	-
XVI	Earnings per Equity Share (for continuing operations) : (not annualised)				
	(1) Basic (Rs.)	(7.02)	18.31	(9.34)	(10.79)
	(2) Diluted (Rs.)	(7.02)	18.31	(9.34)	(10.79)
XVII	Earnings per Equity Share (for discontinued operations) : (not annualised)				
	(1) Basic (Rs.)	(7.02)	18.31	(9.34)	(10.79)
	(2) Diluted (Rs.)	(7.02)	18.31	(9.34)	(10.79)
XVIII	Earnings per Equity Share (for discontinued & continuing operations) : (not annualised)				
	(1) Basic (Rs.)	(7.02)	18.31	(9.34)	(10.79)
	(2) Diluted (Rs.)	(7.02)	18.31	(9.34)	(10.79)

NOTES

- The above results have been reviewed by the Audit Committee and thereafter taken on record by the Board of Directors at their meeting held on 13th August, 2019. The Limited Review for the quarter ended 30th June, 2019 has been carried out by Statutory Auditors, as required under Regulation 33 of SEBI (LODR), Regulations, 2015;
- The Company has adopted Indian Accounting Standards (IND AS) from 1st April, 2019, with transition date of 1st April, 2018 and accordingly restated results for the quarter ended 30th June, 2018. The IND AS compliant financial results for the quarter ended 30th June, 2018 have not been subjected to limited review or audit in line with SEBI Circular no CIR/CFD/FAC/62/2016 dated 5th July 2016. However, the management has exercised due diligence to ensure that the financial results provide a true and fair view of the Company affairs;



- 3) The Company has one reportable segment, which is Financing Activity. Accordingly no disclosure under IND AS 108 dealing with Segment Reporting has been made.
- 4) The Statement does not include IND AS compliant results for the preceding quarter and previous year ended 31st March, 2019 as the same is not mandatory as per SEBI's circular dated 5th July, 2016
- 5) Reconciliation of Net Profit/(Loss) related to previous period on account of transition from the previous Indian GAAP to IND AS for the quarter ended 30th June, 2018 is as under:

Particulars	Quarter ended 30 th June, 2018 (in Lacs)
Net Profit/(Loss) after tax as reported under previous GAAP.	-44.59
Adjustment on account of:	
Effect of Changes in value of Finished Goods & WIP	NIL
Employee Benefit Expenses	NIL
Cost of Raw Materials Consumed	NIL
Consumption of Stores and Spare Parts	NIL
Effect of reclassification of Actuarial Gain on Defined Benefit plan to other Comprehensive Income	NIL
Impact of Recognizing Current Investments at Fair Value (FVTPL)	-62
Tax Adjustment on above	-15.97
Net Profit/(Loss) after Tax as reported under IND AS	-90.62
Other Comprehensive Income (Net of Tax)	-46.03
Total Comprehensive Income as reported under IND AS	-46.03

- 5) The previous period figures have been regrouped/rearranged wherever necessary to confirm to the classification for the quarter ended 30th June, 2019;

By Order of the Board of Directors
For Jayanti Commercial Limited

Shilpa Jhunjunwala

Place Kolkata
Date 13th day of August, 2019



Shilpa Jhunjunwala
Whole Time Director
DIN-01945627

