

(Rs. in Lakhs)

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2020

Sl No.	Particulars	Standalone				
		Quarter Ended			Year Ended	
		31/03/2020 (Unaudited)	31/12/2019 (Unaudited)	31/03/2019 (Audited)	31/03/2020 (Unaudited)	31/03/2019 (Audited)
I	Revenue from operations					
II	Other income	(48.00)	11.14	103.39	(24.09)	3.31
III	Total Income (I+II)	7.41	-	-	90.12	5.35
IV	Expenses :	(40.59)	11.14	103.39	66.03	8.66
	Cost of materials consumed	-	-	-	-	-
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-	-	-	-	-
	Employee benefits expense	(12.11)	8.21	11.01	6.60	7.62
	Finance Costs	4.73	2.39	2.03	9.96	9.23
	Depreciation /amortization expense	-	-	-	-	-
	Power & Fuel	-	-	-	-	-
	Consumption of Stores & Spares	-	-	-	-	-
	Selling & Distribution Expenses	-	-	-	-	-
	Other Expenses	-	-	-	-	-
	Total expenses (IV)	48.66	6.50	2.76	56.68	43.17
V	Profit/(Loss) before exceptional items and tax (I-IV)	41.28	17.10	15.80	73.24	60.02
VI	Exceptional Items	(81.87)	(5.96)	87.59	(7.21)	(51.36)
VII	Profit / (Loss) before tax (V-VI)	-	-	-	-	-
VIII	Tax Expenses	(81.87)	(5.96)	87.59	(7.21)	(51.36)
	(1) Current Tax	-	-	-	-	-
	(2) Deferred Tax	0.35	-	0.15	0.35	-
IX	Profit / (Loss) for the Period from continuing operations (VII-VIII)	(82.22)	(5.96)	87.44	(7.56)	(51.51)
X	Profit / (Loss) from discontinued operations	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-
XII	Profit / (Loss) from discontinued operations (after tax) (X-XI)	(82.22)	(5.96)	87.44	(7.56)	(51.51)
XIII	Profit / (Loss) for the period (IX+XII)	(82.22)	(5.96)	87.44	(7.56)	(51.51)
XIV	Other Comprehensive Income / (Loss) (net of tax)	(160.99)	24.08	-	(110.73)	(139.56)
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	(199.89)	24.08	-	(149.63)	(188.60)
	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 (Income Tax on Transition to IND AS)	38.90	-	-	38.90	49.04
A.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)	-	-	-	-	-
B.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 Other Comprehensive Income for the period)	(243.21)	18.12	87.44	(118.29)	(191.07)
XVI	Earnings per Equity Share (for continuing operations) : (not annualised)					
	(1) Basic (Rs.)	(50.93)	3.79	18.31	(24.77)	(40.02)
	(2) Diluted (Rs.)	(50.93)	3.79	18.31	(24.77)	(40.02)
XVII	Earnings per Equity Share (for discontinued operations) : (not annualised)					
	(1) Basic (Rs.)	(50.93)	3.79	18.31	(24.77)	(40.02)
	(2) Diluted (Rs.)	(50.93)	3.79	18.31	(24.77)	(40.02)
XVIII	Earnings per Equity Share (for discontinued & continuing operations) : (not annualised)					
	(1) Basic (Rs.)	(50.93)	3.79	18.31	(24.77)	(40.02)
	(2) Diluted (Rs.)	(50.93)	3.79	18.31	(24.77)	(40.02)



NOTES

- 1) 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 30th July, 2020. The Limited Review for the quarter ended 31st March, 2020 has been carried out by Statutory Auditors, as required under Regulation 33 of SEBI (LODR), Regulations, 2015;
- 2) 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 31st March, 2019. The IND AS compliant financial results for the quarter ended 31st March, 2019 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 quarter ending 31st March, 2020 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 31st March, 2019 is as under:

Particulars	Quarter
	Ended 31st March 2019
	(in Lakhs)
Net Profit/(Loss) after tax as reported under previous GAAP	87.44
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)	(85.24)
Tax Adjustment on above	(22.16)
Net Profit/(Loss) after Tax as reported under IND AS	24.36
Other Comprehensive Income (Net of Tax)	(63.08)
Total Comprehensive Income as reported under IND AS	(63.08)

- 6) The Company had to suspend its operation temporarily from 25th March, 2020 due to Government's directive pertaining to PANDEMIC COVID 19, have since resumed operations on 1st June, 2020, as per guidelines and norms prescribed by the Government Authorities. However the Company believes that the stress to be a short term phenomena and would reverse as the business conditions normalises in which the Company operates in. The Company also considered the possible effects of PANDEMIC COVID 19 on the carrying amount of assets, liabilities, trade receivables etc. seeing reasonable available information, estimates and judgement and has determined that none of these balances require a material adjustment to their carrying values.
- 7) The previous period figures have been regrouped / recast wherever necessary to confirm to the classification for the quarter ended 31st March, 2020.

By Order of the Board of Directors
For Jayanti Commercial Limited

Shilpa Jhunjhunwala

Shilpa Jhunjhunwala
Whole Time Director
DIN-01945627

Place : Kolkata
Dated the 30th day of July, 2020



JAYANTI COMMERCIAL LIMITED
(CIN : L51109WB1983PLC035795)
Regd. Office : 34A, Metcalfe Street, 3rd Floor, Kolkata – 700 013
Phone No. : (033) -40140100
Email- ID jayantcommercial@yahoo.com
Website- www.jayantcommercial.com

STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT 31ST MARCH, 2020

(Rs. in Lakhs)

Sl. No.	Particulars	Standalone	
		As At 31/03/2020	As At 31/03/2019
		Audited	Audited
	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant and Equipment	-	-
	(b) Capital work-in-progress	-	0.05
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	(h) Financial Assets	-	-
	(i) Investments	313.43	520.51
	(ii) Trade receivables	-	0.01
	(iii) Loans	-	-
	(i) Deferred tax assets (net)	49.04	10.26
	(j) Other non-current assets	2.61	3.65
(2)	Current assets		
	(a) Inventories	-	-
	(b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	47.04	9.56
	(iii) Cash and cash equivalents	4.84	3.40
	(iv) Bank balances other than(iii) above	-	-
	(v) Loans	143.23	61.43
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (Net)	7.79	8.47
	(d) Other current assets	-	0.15
	Total Assets	567.98	617.49
	EQUITY AND LIABILITIES		
(1)	Equity		
	(a) Equity Share capital(Face Value-RS. 10/-)	47.75	47.75
	(b) Other Equity	363.90	482.19
(2)	LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	-	-
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non-current liabilities	-	-
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	140.00	71.00
	(ii) Trade payables	-	-
	(iii) Other financial liabilities (other than those specified in item (c))	-	-
	(b) Other current liabilities	13.81	13.84
	(c) Provisions	0.37	0.16
	(d) Current Tax Liabilities (Net)	2.15	2.55
	Total Equity and Liabilities	567.98	617.49

By Order of the Board of Directors
For Jayanti Commercial Limited

Shilpa Jhunjunwala

Shilpa Jhunjunwala
Whole Time Director
DIN-01945627

Place: Kolkata

Dated the 30th day of July, 2020



STANDALONE CASH FLOW STATEMENT

Sl. No.	Particulars	(Rs. in Lakhs)			
		As At 31/03/2020		As At 31/03/2019	
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
(A)	Cash flows from operating activities				
	Profit / (Loss) before taxation		(7.21)		(51.36)
	Adjustments for:				
	Fair Value change in Investments	(1.97)		-	
	Provision for Standard Assets	0.20		(0.16)	
	Fixed Assets Written Off	0.04		-	
	Finance Cost	9.96		9.23	
	Interest Income	-		-	
	Dividend Income	(8.36)		(5.19)	
	Profit on Sale of Assets	(81.67)		-	
	Profit / (Loss) on the sale of Investment	9.08	(72.72)	(110.14)	(106.26)
	Operating Profit before Working Capital Changes		(79.93)		(157.62)
	Working capital changes:				
	(Increase) / Decrease in trade and other receivables	(117.40)		70.06	
	(Increase) / (Decrease) in other current assets	-		0	
	(Increase) / (Decrease) in other current liabilities	-		0	
	Increase / (Decrease) in trade and other payables	1.94	(115.46)	5.48	75.54
	Cash generated from operations		(195.39)		(82.08)
	Income taxes paid		(0.21)		(1.05)
	Net cash from operating activities		(195.60)		(83.13)
(B)	Cash flows from investing activities				
	Acquisition/Proceeds from Sale of investments (Net)		3.06		84.84
	Sale proceeds from Fixed Assets		126.58		-
	Interest Received		-		-
	Dividend Income		8.36		5.19
	Net cash used in investing activities		138.00		90.03
(C)	Cash flows from financing activities				
	Proceeds from borrowings		69.00		1.00
	Finance Cost		(9.96)		(9.23)
	Advances made		-		-
	Net cash used in financing activities		59.04		(8.23)
	Net increase in cash and cash equivalents		1.44		(1.33)
	Cash and cash equivalents at beginning of period		3.40		4.73
	Cash and cash equivalents at end of period		4.84		3.40

Notes:

- (1) The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in IND AS -7 "Statement of Cash Flows" referred to in the Companies (Accounts) Rules, 2016.
- (2) Effective April 1, 2018, the Company adopted the amendment to IND AS 7, which require the entities to provide disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes, suggesting inclusion of a reconciliation between the opening and closing balances in the Balance sheet for liabilities arising from financing activities, to meet the disclosure requirement, the effect of which is given below :

**By Order of the Board of Directors
For Jayanti Commercial Limited**

Shilpa Jhunjunwala

Shilpa Jhunjunwala
Whole Time Director
DIN-01945627

Place: Kolkata

Dated the 30th day of July, 2020



(Rs. in Lakhs)

STATEMENT OF CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2020

Consolidated						
Sl No.	Particulars	Quarter Ended			Year Ended	
		31/03/2020 (Unaudited)	31/12/2019 (Unaudited)	31/03/2019 (Audited)	31/03/2020 (Unaudited)	31/03/2019 (Audited)
I	Revenue from operations	(48.00)	11.14	103.39	(24.09)	3.31
II	Other income	7.41	-	-	90.12	5.35
III	Total Income (I+II)	(40.59)	11.14	103.39	66.03	8.66
IV	Expenses :					
	Cost of materials consumed	-	-	-	-	-
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-	-	-	-	-
	Employee benefits expense	(12.11)	8.21	11.01	6.60	7.62
	Finance Costs	4.73	2.39	2.03	9.96	9.23
	Depreciation /amortization expense	-	-	-	-	-
	Power & Fuel	-	-	-	-	-
	Consumption of Stores & Spares	-	-	-	-	-
	Selling & Distribution Expenses	-	-	-	-	-
	Other Expenses	48.66	6.50	2.76	56.68	43.17
	Total expenses (IV)	41.28	17.10	15.80	73.24	60.02
V	Profit/(Loss) before exceptional items and tax (I-IV)	(81.87)	(5.96)	87.59	(7.21)	(51.36)
VI	Exceptional Items	-	-	-	-	-
VII	Profit / (Loss) before tax (V-VI)	(81.87)	(5.96)	87.59	(7.21)	(51.36)
VIII	Tax Expenses					
	(1) Current Tax	-	-	-	-	0.15
	(2) Deferred Tax	0.35	-	0.15	0.35	-
IX	Profit / (Loss) for the Period from continuing operations (VII-VIII)	(82.22)	(5.96)	87.44	(7.56)	(51.51)
X	Profit / (Loss) from discontinued operations	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-
XII	Profit / (Loss) from discontinued operations (after tax) (X-XI)	(82.22)	(5.96)	87.44	(7.56)	(51.51)
XIII	Profit / (Loss) for the period (IX+XII)	(82.22)	(5.96)	87.44	(7.56)	(51.51)
XIV	Other Comprehensive Income	(180.02)	24.44	-	(134.69)	(149.04)
	A.) 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	(199.89)	24.08	-	(149.63)	(188.60)
	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	(19.03)	0.36	-	(23.96)	(9.48)
	vi Others (Income Tax on Transition to IND AS)	38.90	-	-	38.90	49.04
	II) Income tax relating to items that will not be reclassified to profit or loss					
	B.) 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 Other Comprehensive Income for the period)	(262.24)	18.48	87.44	(142.25)	(200.55)
XVI	Earnings per Equity Share (for continuing operations) : (not annualised)					
	(1) Basic (Rs.)	(54.92)	3.87	18.31	(29.79)	(42.00)
	(2) Diluted (Rs.)	(54.92)	3.87	18.31	(29.79)	(42.00)
XVII	Earnings per Equity Share (for discontinued operations) : (not annualised)					
	(1) Basic (Rs.)	(54.92)	3.87	18.31	(29.79)	(42.00)
	(2) Diluted (Rs.)	(54.92)	3.87	18.31	(29.79)	(42.00)
XVIII	Earnings per Equity Share (for discontinued & continuing operations) : (not annualised)					
	(1) Basic (Rs.)	(54.92)	3.87	18.31	(29.79)	(42.00)
	(2) Diluted (Rs.)	(54.92)	3.87	18.31	(29.79)	(42.00)



NOTES

- 1) 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 30th July, 2020. The Limited Review for the quarter ended 31st March, 2020 has been carried out by Statutory Auditors, as required under Regulation 33 of SEBI (LODR), Regulations, 2015;
- 2) 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 31st March, 2019. The IND AS compliant financial results for the quarter ended 31st March, 2019 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 quarter ending 31st March, 2020 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 31st March, 2019 is as under:

Particulars	Quarter
	Ended 31st March 2019 (in Lakhs)
Net Profit/(Loss) after tax as reported under previous GAAP	87.44
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)	(85.24)
Tax Adjustment on above	(22.16)
Net Profit/(Loss) after Tax as reported under IND AS	24.36
Other Comprehensive Income (Net of Tax)	(63.08)
Total Comprehensive Income as reported under IND AS	(63.08)

- 6) The Company had to suspend its operation temporarily from 25th March, 2020 due to Governments directive pertaining to PANDEMIC COVID 19, have since resumed operations on 1st June, 2020, as per guidelines and norms prescribed by the Government Authorities. However the Company believes that the stress to be a short term phenomena and would reverse as the business conditions normalises in which the Company operates in. The Company also considered the possible effects of PANDEMIC COVID 19 on the carrying amount of assets, liabilities, trade receivables etc. seeing reasonable available information, estimates and judgement and has determined that none of these balances require a material adjustment to their carrying values.
- 7) The previous period figures have been regrouped / recast wherever necessary to confirm to the classification for the quarter ended 31st March, 2020.

By Order of the Board of Directors
For Jayanti Commercial Limited

Shilpa Jhunjunwala

Shilpa Jhunjunwala
Whole Time Director
DIN-01945627

Place : Kolkata
Dated the 30th day of July, 2020



JAYANTI COMMERCIAL LIMITED
(CIN : L51109WB1983PLC035795)
Regd. Office : 34A, Metcalfe Street, 3rd Floor, Kolkata – 700 013
Phone No. : (033) -40140100
Email- ID jayanticommercial@yahoo.com
Website- www.jayanticommercial.com

STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT 31ST MARCH, 2020

(Rs. in Lakhs)

Sl. No.	Particulars	Consolidated	
		As At 31/03/2020 Audited	As At 31/03/2019 Audited
	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant and Equipment		
	(b) Capital work-in-progress	-	0.05
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	(h) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	697.68	721.64
	(iii) Loans	-	0.01
	(i) Deferred tax assets (net)	-	-
	(j) Other non-current assets	49.04	10.26
(2)	Current assets	2.61	3.65
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Cash and cash equivalents	47.04	9.56
	(iv) Bank balances other than (iii) above	4.84	3.40
	(v) Loans	-	-
	(vi) Others (to be specified)	143.23	61.43
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	7.79	8.47
	Total Assets	952.23	818.62
	EQUITY AND LIABILITIES		
(1)	Equity		
	(a) Equity Share capital(Face Value-RS. 10/-)		
	(b) Other Equity	47.75	47.75
(2)	LIABILITIES	748.15	683.32
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	-	-
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non-current liabilities	-	-
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	140.00	71.00
	(iii) Other financial liabilities (other than those specified in item (c))	-	-
	(b) Other current liabilities	-	-
	(c) Provisions	13.81	13.84
	(d) Current Tax Liabilities (Net)	0.37	0.16
	Total Equity and Liabilities	952.23	818.62

By Order of the Board of Directors
For Jayanti Commercial Limited

Shilpa Jhunjunwala

Shilpa Jhunjunwala
Whole Time Director
DIN-01945627

Place: Kolkata

Dated the 30th day of July, 2020



CONSOLIDATED CASH FLOW STATEMENT

Sl. No.	Particulars	(Rs. in Lakhs)			
		As At 31/03/2020		As At 31/03/2019	
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
(A)	Cash flows from operating activities				
	Profit / (Loss) before taxation		(7.21)		(51.36)
	Adjustments for:				
	Fair Value change in Investments	(1.97)		-	
	Provision for Standard Assets	0.20		(0.16)	
	Fixed Assets Written Off	0.04		-	
	Finance Cost	9.96		9.23	
	Interest Income	-		-	
	Dividend Income	(8.36)		(5.19)	
	Profit on Sale of Assets	(81.67)		-	
	Profit / (Loss) on the sale of Investment	9.08	(72.72)	(110.14)	(106.26)
	Operating Profit before Working Capital Changes		(79.93)		(157.62)
	Working capital changes:				
	(Increase) / Decrease in trade and other receivables	(117.40)		70.06	
	(Increase) / (Decrease) in other current assets	-		0	
	(Increase) / (Decrease) in other current liabilities	-		0	
	Increase / (Decrease) in trade and other payables	1.94	(115.46)	5.48	75.54
	Cash generated from operations		(195.39)		(82.08)
	Income taxes paid		(0.21)		(1.05)
	Net cash from operating activities		(195.60)		(83.13)
(B)	Cash flows from investing activities				
	Acquisition/Proceeds from of investments (Net)		3.06		84.84
	Sale proceeds from Fixed Assets		126.58		-
	Interest Received		-		-
	Dividend Income		8.36		5.19
	Net cash used in investing activities		138.00		90.03
(C)	Cash flows from financing activities				
	Proceeds from borrowings		69.00		1.00
	Finance Cost		(9.96)		(9.23)
	Advances made		-		-
	Net cash used in financing activities		59.04		(8.23)
	Net increase in cash and cash equivalents		1.44		(1.33)
	Cash and cash equivalents at beginning of period		3.40		4.73
	Cash and cash equivalents at end of period		4.84		3.40

Notes:

- (1) The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in IND AS -7 "Statement of
- (2) Effective April 1, 2018, the Company adopted the amendment to IND AS 7, which require the entities to provide disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes, suggesting inclusion of a reconciliation between the opening and closing balances in the Balance sheet for liabilities arising from financing activities, to meet the disclosure requirement, the effect of which is given below :

**By Order of the Board of Directors
For Jayanti Commercial Limited**

Shilpa Jhunjunwala

Shilpa Jhunjunwala
Whole Time Director
DIN-01945627

Place: Kolkata

Dated the 30th day of July, 2020

