

(Rs. in Lakhs)

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2019

Sl No.	Particulars	Quarter Ended			Nine Months Ended		Previous
		3 Months	3 Months	3 Months	9 Months	9 Months	Year
		Ended On	Ended On	Ended On	Ended On	Ended On	Ended On
		31/12/2019 (Unaudited)	30/09/2019 (Unaudited)	31/12/2018 (Unaudited)	31/12/2019 (Unaudited)	31/12/2018 (Unaudited)	31/03/2019 (Audited)
I	Revenue from operations	11.14	12.77	1.17	14.37	(94.73)	8.66
II	Other income	-	82.71	-	82.71	-	-
III	Total Income (I+II)	11.14	95.48	1.17	97.08	(94.73)	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	8.21	10.50	11.91	29.30	29.32	40.33
	Finance Costs	2.39	2.84	2.46	7.45	7.21	9.23
	Depreciation /amortization expense	-	-	-	-	-	-
	Other Expenses	6.50	1.52	3.56	19.21	7.94	10.46
	Total expenses (IV)	17.10	14.86	17.93	55.96	44.47	60.02
V	Profit/(Loss) before exceptional items and tax (I-IV)	(5.96)	80.62	(16.76)	41.12	(139.20)	(51.36)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before tax (V-VI)	(5.96)	80.62	(16.76)	41.12	(139.20)	(51.36)
VIII	Tax Expenses						
	(1) Current Tax	-	-	-	-	-	0.15
	(2) Deferred Tax	-	-	-	-	-	-
IX	Profit / (Loss) for the Period from continuing operations (VII-VIII)	(5.96)	80.62	(16.76)	41.12	(139.20)	(51.51)
X	Profit / (Loss) from discontinued operations	-	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-	-
XII	Profit / (Loss) from discontinued operations (after tax) (X-XI)	(5.96)	80.62	(16.76)	41.12	(139.20)	(51.51)
XIII	Profit / (Loss) for the period (IX+XII)	(5.96)	80.62	(16.76)	41.12	(139.20)	(51.51)
XIV	Other Comprehensive Income	24.08	26.18	-	51.91	-	-
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	24.08	26.18	-	51.91	-	-
	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 Other Comprehensive Income for the period)	18.12	106.80	(16.76)	93.03	(139.20)	(51.51)
XVI	Earnings per Equity Share (for continuing operations) : (not annualised)						
	(1) Basic (Rs.)	3.79	22.37	(3.51)	19.48	(29.15)	(10.79)
	(2) Diluted (Rs.)	3.79	22.37	(3.51)	19.48	(29.15)	(10.79)
XVII	Earnings per Equity Share (for discontinued operations) : (not annualised)						
	(1) Basic (Rs.)	3.79	22.37	(3.51)	19.48	(29.15)	(10.79)
	(2) Diluted (Rs.)	3.79	22.37	(3.51)	19.48	(29.15)	(10.79)
XVIII	Earnings per Equity Share (for discontinued & continuing operations) : (not annualised)						
	(1) Basic (Rs.)	3.79	22.37	(3.51)	19.48	(29.15)	(10.79)
	(2) Diluted (Rs.)	3.79	22.37	(3.51)	19.48	(29.15)	(10.79)



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 14th February, 2020. The Limited Review for the quarter ended 31st December, 2019 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 December, 2018. The IND AS compliant financial results for the quarter ended 31st December, 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 quarter ending 31st December, 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 31st December, 2018 is as under:

Particulars	Quarter
	Ended 31st December , 2018 (in Lakhs)
Net Profit/(Loss) after tax as reported under previous GAAP.	(16.76)
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)	(17.10)
Tax Adjustment on above	(4.45)
Net Profit/(Loss) after Tax as reported under IND AS	(29.41)
Other Comprehensive Income (Net of Tax)	(12.65)
Total Comprehensive Income as reported under IND AS	(12.65)

- 6) The previous period figures have been regrouped / recast wherever necessary to confirm to the classification for the quarter ended 31st December, 2019.

By Order of the Board of Directors
For Jayanti Commercial Limited

Shilpa Jhunjunwala

Shilpa Jhunjunwala
Whole Time Director
DIN-01945627

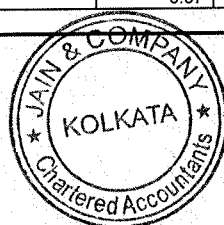
Place : Kolkata
Dated the 14th day of February, 2020



(Rs. in Lakhs)

STATEMENT OF CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2019

Sl No.	Particulars	Quarter Ended			Nine Months Ended		Previous
		3 Months	3 Months	3 Months	9 Months	9 Months	Year
		Ended On	Ended On	Ended On	Ended On	Ended On	Ended On
		31/12/2019	30/09/2019	31/12/2018	31/12/2019	31/12/2018	31/03/2019
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations	11.14	12.77	1.17	14.37	(94.73)	8.66
II	Other income	-	82.71	-	82.71	-	-
III	Total Income (I+II)	11.14	95.48	1.17	97.08	(94.73)	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	8.21	10.50	11.91	29.30	29.32	40.33
	Finance Costs	2.39	2.84	2.46	7.45	7.21	9.23
	Depreciation /amortization expense	-	-	-	-	-	-
	Other Expenses	6.50	1.52	3.56	19.21	7.94	10.46
	Total expenses (IV)	17.10	14.86	17.93	55.96	44.47	60.02
V	Profit/(Loss) before exceptional items and tax (I-IV)	(5.96)	80.62	(16.76)	41.12	(139.20)	(51.36)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before tax (V-VI)	(5.96)	80.62	(16.76)	41.12	(139.20)	(51.36)
VIII	Tax Expenses						
	(1) Current Tax	-	-	-	-	-	0.15
	(2) Deferred Tax	-	-	-	-	-	-
IX	Profit / (Loss) for the Period from continuing operations (VII-VIII)	(5.96)	80.62	(16.76)	41.12	(139.20)	(51.51)
X	Profit / (Loss) from discontinued operations	-	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-	-
XII	Profit / (Loss) from discontinued operations (after tax) (X-XI)	(5.96)	80.62	(16.76)	41.12	(139.20)	(51.51)
XIII	Profit / (Loss) for the period (IX+XII)	(5.96)	80.62	(16.76)	41.12	(139.20)	(51.51)
XIV	Other Comprehensive Income	24.44	20.89	-	46.98	-	-
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	24.08	26.18	-	51.91	-	-
	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	0.36	(5.29)	-	(4.93)	-	-
	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 Other Comprehensive Income for the period)	18.48	101.51	(16.76)	88.10	(139.20)	(51.51)
XVI	Earnings per Equity Share (for continuing operations) : (not annualised)						
	(1) Basic (Rs.)	3.87	21.26	(3.51)	18.45	(29.15)	(10.79)
	(2) Diluted (Rs.)	3.87	21.26	(3.51)	18.45	(29.15)	(10.79)
XVII	Earnings per Equity Share (for discontinued operations) : (not annualised)						
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	Ended 31st
	December
	, 2018
	(in Lakhs)
Net Profit/(Loss) after tax as reported under previous GAAP.	(16.76)
Adjustment on account of:	
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By Order of the Board of Directors
For Jayanti Commercial Limited

Shilpa Jhunjunwala

Shilpa Jhunjunwala
Whole Time Director
DIN-01945627

Place : Kolkata
Dated the 14th day of February, 2020

