

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 UN-AUDITED RESULTS FOR THE QUARTER AND SIX MONTHS ENDED ON 30TH SEPTEMBER, 2021

(Rs. in Lakhs)

Sl No.	Particulars	Quarter ended			Six months ended		Previous Year
		3 months ended on 30/09/2021	3 months ended on 30/06/2021	3 months ended on 30/09/2020	6 months ended on 30/09/2021	6 months ended on 30/09/2020	Ended On 31/03/2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations	(22.82)	(14.35)	8.03	(37.17)	14.64	59.94
II	Other income	(21.79)	22.56	4.02	0.77	5.11	0.78
III	Total Income (I+II)	(44.61)	8.21	12.05	(36.40)	19.75	60.72
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	4.58	0.60	0.72	5.18	1.10	32.73
	Finance Costs	2.08	2.91	3.88	4.99	7.45	14.49
	Depreciation /amortization expense	-	-	-	-	-	-
	Other expenses	(1.90)	8.94	34.01	7.04	53.68	28.30
	Total expenses (IV)	4.76	12.45	38.61	17.21	62.23	75.52
V	Profit/(Loss) before exceptional items and tax (I-IV)	(49.37)	(4.24)	(26.56)	(53.61)	(42.48)	(14.81)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before tax (V-VI)	(49.37)	(4.24)	(26.56)	(53.61)	(42.48)	(14.81)
VIII	Tax Expenses						
	(1) Current Tax	-	-	-	-	-	0.22
	(2) Deferred Tax	(5.54)	5.54	-	-	-	-
IX	Net Profit for the period before share in profit of Associates/JV and non-controlling interest	(43.83)	(9.78)	(26.56)	(53.61)	(42.48)	(15.03)
X	Share of Profit/(Loss) of Associates/ JV (Net of Tax Expenses)	-	-	-	-	-	-
XI	Profit for the period	-	-	-	-	-	-
XII	Profit attributable to:						
	- Owners of the Parent						
	- Non-controlling Interest	(43.83)	(9.78)	(26.56)	(53.61)	(42.48)	(15.03)
XIII	Other Comprehensive Income	61.55	29.80	(186.03)	91.35	(59.54)	144.18
	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	59.81	33.07	(195.77)	92.88	(83.36)	187.38
	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	17.29	5.33	2.18	22.62	2.15	5.52
	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. Income Tax Relating To Above Items	(15.55)	(8.60)	7.56	(24.15)	21.67	(48.72)
	II) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Other comprehensive Income for the period (Net of Tax)	17.29	5.33	2.18	22.62	2.15	5.52
XIV	Other Comprehensive Income attributed to:						
	- Owners of the Parent						
	- Non-controlling Interest						
		-	-	-	-	-	-
XV	Total Comprehensive Income for the period	17.72	20.02	(212.59)	37.74	(102.02)	129.15
XVI	Total Comprehensive Income attributed to:	17.72	20.02	(212.59)	37.74	(102.02)	129.15
	Owners of the Parent	17.72	20.02	(212.59)	37.74	(102.02)	129.15
	Non-controlling Interest	-	-	-	-	-	-
XVII	Earnings per Equity Share (for continuing operations) : (not annualised)						
	(1) Basic (Rs.)	(9.18)	(2.05)	(5.56)	(11.23)	(8.90)	(3.15)
	(2) Diluted (Rs.)	(9.18)	(2.05)	(5.56)	(11.23)	(8.90)	(3.15)
XVIII	Earnings per Equity Share (for discontinued operations) : (not annualised)						
	(1) Basic (Rs.)	(9.18)	(2.05)	(5.56)	(11.23)	(8.90)	(3.15)
	(2) Diluted (Rs.)	(9.18)	(2.05)	(5.56)	(11.23)	(8.90)	(3.15)
XIX	Earnings per Equity Share (for discontinued & continuing operations) : (not annualised)						
	(1) Basic (Rs.)	(9.18)	(2.05)	(5.56)	(11.23)	(8.90)	(3.15)
	(2) Diluted (Rs.)	(9.18)	(2.05)	(5.56)	(11.23)	(8.90)	(3.15)

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 13th November, 2021. The Limited Review for the quarter ended 30th September, 2021 has been carried out by Statutory Auditors, as required under Regulation 33 of SEBI (LODR), Regulations, 2015;
- 2) The Company has one reportable segment, which is Financing Activity. Accordingly no disclosure under IND AS 108 dealing with Segment Reporting has been made.
- 3) The previous period figures have been regrouped/rearranged wherever necessary to confirm to the classification for the quarter ended 30th September, 2021;

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

Shilpa Jhunjunwala

Shilpa Jhunjunwala
Director
DIN-01945627

Place: Kolkata

Dated the 13th day of November, 2021



STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2021

(Rs. in Lakhs)

Sl. No.	Particulars	As at half year ended 30/09/2021	As at previous year ended 31/03/2021
		Un-Audited	Audited
	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant and Equipment	-	-
	(b) Capital work-in-progress	-	-
	(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	631.06	694.45
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(i) Deferred tax assets (net)	-	0.32
	(j) Other non-current assets	-	2.61
(2)	Current assets		
	(a) Inventories	-	-
	(b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	6.39	17.06
	(iii) Cash and cash equivalents	0.65	49.17
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	59.00	50.00
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (Net)	-	6.46
	(c) Other current assets	17.65	14.51
	Total Assets	714.75	834.58
	EQUITY AND LIABILITIES		
(1)	Equity		
	(a) Equity Share capital(Face Value-RS. 10/-)	47.75	47.75
	(b) Other Equity	525.27	631.25
(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)	24.15	-
	(d) Other non-current liabilities	-	-
	Current liabilities		
	(a) Financial Liabilities	-	-
	(i) Borrowings	112.50	150.00
	(ii) Trade payables	0.75	-
	(iii) Other financial liabilities (other than those specified in item (c))	-	-
	(b) Other current liabilities	3.98	5.47
	(c) Provisions	0.35	0.04
	(d) Current Tax Liabilities (Net)	-	0.07
	Total Equity and Liabilities	714.75	834.58

By Order of the Board of Directors
For Jayanti Commercial Limited

Shilpa Jhunjhunwala

Shilpa Jhunjhunwala
Director
DIN-01945627

Place: Kolkata
Dated the 13th day of November, 2021



CONSOLIDATED CASH FLOW STATEMENT FOR SIX MONTHS ENDED ON 30TH SEPTEMBER, 2021

(Rs. in Lakhs)

Sl. No.	Particulars	As at half year ended 30/09/2021		As at previous year ended 31/03/2021	
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
(A)	Cash flows from operating activities				
	Profit / (Loss) before taxation		(53.61)		(14.81)
	Adjustments for:				
	Fair Value change in Investments		-		-
	Finance Cost	4.99			-
	Interest Income	(3.37)			-
	Dividend Income	(5.49)		(14.33)	
	Profit / (Loss) on the sale of Investment	(24.04)	(27.91)	39.80	25.47
	Operating Profit before Working Capital Changes		(81.52)		10.66
	Working capital changes:				
	(Increase) / Decrease in trade and other receivables	10.67		29.98	
	(Increase) / Decrease in other current assets	3.31		78.72	
	Increase / (Decrease) in other current liabilities	(1.49)		(8.67)	
	Increase / (Decrease) in trade and other payables	0.75	13.24		100.03
	Cash generated from operations		(68.28)		110.69
	Income taxes paid		(7.05)		(0.97)
	Net cash from operating activities		(75.33)		109.72
(B)	Cash flows from investing activities				
	Acquisition/Proceeds from of investments		60.44		(89.72)
	Interest Received		3.37		-
	Dividend Income		5.49		14.33
	Net cash used in investing activities		69.30		(75.39)
(C)	Cash flows from financing activities				
	Proceeds from borrowings		(37.50)		10.00
	Finance Cost		(4.99)		-
	Net cash used in financing activities		(42.49)		10.00
	Net increase in cash and cash equivalents		(48.52)		44.33
	Cash and cash equivalents at beginning of period		49.17		4.84
	Cash and cash equivalents at end of period		0.65		49.17

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.

By Order of the Board of Directors
For Jayanti Commercial Limited



Place: Kolkata
Dated the 13th day of November, 2021

Shilpa Jhunjunwala
Shilpa Jhunjunwala
Director
DIN-01945627