

(Rs. in Lakhs)

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2021

Sl No.	Particulars	Consolidated				
		Quarter Ended			Year Ended	
		31/03/2021 (Unaudited)	31/12/2020 (Unaudited)	31/03/2020 (Audited)	31/03/2021 (Audited)	31/03/2020 (Audited)
I	Revenue from operations	26.05	19.25	(48.00)	59.94	(24.09)
II	Other income	(8.13)	3.80	7.41	0.78	90.12
III	Total Income (I+II)	17.92	23.05	(40.59)	60.72	66.03
IV	Expenses :					
	Cost of materials consumed	-	-	-	-	-
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-	-	-	-	-
	Employee benefits expense	30.43	1.20	(12.11)	32.73	6.60
	Finance Costs	2.74	4.05	4.73	14.24	9.96
	Depreciation /amortization expense	-	-	-	-	-
	Power & Fuel	-	-	-	-	-
	Consumption of Stores & Spares	-	-	-	-	-
	Selling & Distribution Expenses	-	-	-	-	-
	Other Expenses	(38.89)	13.50	48.66	28.29	56.68
	Total expenses (IV)	(5.72)	18.75	41.28	75.26	73.24
V	Profit/(Loss) before exceptional items and tax (I-IV)	23.64	4.30	(81.87)	(14.54)	(7.21)
VI	Exceptional Items	-	-	-	-	-
VII	Profit / (Loss) before tax (V-VI)	23.64	4.30	(81.87)	(14.54)	(7.21)
VIII	Tax Expenses					
	(1) Current Tax	0.23	-	0.22	0.23	0.22
	(2) Deferred Tax	-	-	0.13	-	0.13
IX	Profit / (Loss) for the Period from continuing operations (VII-VIII)	23.41	4.30	(82.22)	(14.77)	(7.56)
X	Profit / (Loss) from discontinued operations	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-
XII	Profit / (Loss) from discontinued operations (after tax) (X-XI)	23.41	4.30	(82.22)	(14.77)	(7.56)
XIII	Profit / (Loss) for the period (IX+XII)	23.41	4.30	(82.22)	(14.77)	(7.56)
XIV	Other Comprehensive Income	191.23	66.01	(180.02)	154.36	(134.69)
	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	225.85	44.89	(199.89)	187.38	(149.63)
	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	4.10	9.45	(19.03)	15.70	(23.96)
	vi) Others (Income Tax on Transition to IND AS)	(38.72)	11.67	38.90	(48.72)	38.90
	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	-	-	-	-	-
	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)	214.64	70.31	(262.24)	139.59	(142.25)
XVI	Earnings per Equity Share (for continuing operations) : (not annualised)					
	(1) Basic (Rs.)	4.90	0.90	(17.22)	(3.09)	(1.58)
	(2) Diluted (Rs.)	4.90	0.90	(17.22)	(3.09)	(1.58)
XVII	Earnings per Equity Share (for discontinued operations) : (not annualised)					
	(1) Basic (Rs.)	4.90	0.90	(17.22)	(3.09)	(1.58)
	(2) Diluted (Rs.)	4.90	0.90	(17.22)	(3.09)	(1.58)
XVIII	Earnings per Equity Share (for discontinued & continuing operations) : (not annualised)					
	(1) Basic (Rs.)	4.90	0.90	(17.22)	(3.09)	(1.58)
	(2) Diluted (Rs.)	4.90	0.90	(17.22)	(3.09)	(1.58)

NOTES

- The above results have been reviewed by the Audit Committee and thereafter taken to the Board of Directors at their meeting held on 30th June, 2021. The Limited Review for the quarter ended 31st March, 2021 has been carried out by Statutory Auditors, as required under Regulation 33 of SEBI (LODR), Regulations, 2015;
- 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 above financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as amended by the Companies (Indian Accounting Standards) (Amended) Rules, 2016, as prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent possible.
- 4) The format for audited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's circular dated 5th July, 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013 which are applicable to Company that are required to comply with Ind AS.
- 5) The Company has considered the possible effects of PANDEMIC COVID 19 on the carrying amount of trade receivables and relevant liabilities using reasonably available information, estimates and judgement and has determined that none of these balances require a material adjustment to their carrying values.
- 6) The figures for the quarter ended 31st March, 2021 and 31st March, 2020, are the balancing figures between the audited figures in respect of the full financial year and unaudited published figures upto third quarter for the respective years.
- 7) The figures for the corresponding previous period have been restated/regrouped wherever necessary, to make them comparable.

**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 June, 2021



CONSOLIDATED CASH FLOW STATEMENT

(Rs. in Lakhs)

Sl. No.	Particulars	As At 31/03/2021		As At 31/03/2020	
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
(A)	Cash flows from operating activities				
	Profit / (Loss) before taxation		(14.54)		(7.21)
	Adjustments for:				
	Fair Value change in Investments	-		(1.97)	
	Provision for Standard Assets	-		0.20	
	Fixed Assets Written Off	-		0.04	
	Finance Cost	14.24		9.96	
	Dividend Income	(14.33)		(8.36)	
	Profit on Sale of Assets	-		(81.67)	
	Profit / (Loss) on the sale of Investment	39.79	39.70	9.08	(72.72)
	Operating Profit before Working Capital Changes		25.16		(79.93)
	Working capital changes:				
	(Increase) / Decrease in trade and other receivables	29.97		(117.40)	
	(Increase) / (Decrease) in other current assets	78.72		-	
	(Increase) / (Decrease) in other current liabilities	-		-	
	Increase / (Decrease) in trade and other payables	(8.92)	99.77	1.94	(115.46)
	Cash generated from operations		124.93		(195.39)
	Income taxes paid		(0.97)		(0.21)
	Net cash from operating activities		123.96		(195.60)
(B)	Cash flows from investing activities				
	Acquisition/Proceeds from of investments (Net)		(89.72)		3.06
	Sale proceeds from Fixed Assets		-		126.58
	Dividend Income		14.33		8.36
	Net cash used in investing activities		(75.39)		138.00
(C)	Cash flows from financing activities				
	Proceeds from borrowings		10.00		69.00
	Finance Cost		(14.24)		(9.96)
	Net cash used in financing activities		(4.24)		59.04
	Net increase in cash and cash equivalents		44.33		1.44
	Cash and cash equivalents at beginning of period		4.84		3.40
	Cash and cash equivalents at end of period		49.17		4.84

Notes:

(1) The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in IND AS -7 "Statement of

By Order of the Board of Directors
For Jayanti Commercial Limited



Place: Kolkata

Dated the 30th day of June, 2021

Shilpa Jhunjhunwala

Shilpa Jhunjhunwala
Whole Time Director
DIN-01945627

STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT 31ST MARCH, 2021

(Rs. in Lakhs)

Sl. No.	Particulars	Consolidated	
		As At 31/03/2021	As At 31/03/2020
		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	697.19	697.68
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(i) Deferred tax assets (net)	0.32	49.04
	(j) Other non-current assets	2.61	2.61
(2)	Current assets		
	(a) Inventories	-	-
	(b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	17.07	47.04
	(iii) Cash and cash equivalents	49.17	4.84
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	50.00	143.23
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (Net)	6.46	7.79
	(d) Other current assets	14.51	-
	Total Assets	837.33	952.23
	EQUITY AND LIABILITIES		
(1)	Equity		
	(a) Equity Share capital(Face Value-RS. 10/-)	47.75	47.75
	(b) Other Equity	634.25	748.15
(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	150.00	140.00
	(ii) Trade payables	-	-
	(iii) Other financial liabilities (other than those specified in item (c))	-	-
	(b) Other current liabilities	5.22	13.81
	(c) Provisions	0.04	0.37
	(d) Current Tax Liabilities (Net)	0.07	2.15
	Total Equity and Liabilities	837.33	952.23

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For Jayanti Commercial Limited

SJ
Shilpa Jhunjunwala

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Whole Time Director
DIN-01945627

Place: Kolkata

Dated the 30th day of June, 2021

