

(Rs. in Lakhs)

STATEMENT OF CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2022

| | | Consolidated | | | | |
|--------|---|---------------------|--------------|---------------|---------------|----------------|
| SI No. | Particulars | Quarter Ended | | | Year Ended | |
| | | 31/03/2022 | 31/12/2021 | 31/03/2021 | 31/03/2022 | 31/03/2021 |
| | | (Unaudited) | (Unaudited) | (Audited) | (Unaudited) | (Audited) |
| I | Revenue from operations | 68.06 | 65.83 | 26.05 | 96.72 | 59.94 |
| II | Other income | 0.12 | (0.10) | (8.13) | 0.79 | 0.78 |
| III | Total Income (I+II) | 68.18 | 65.73 | 17.92 | 97.51 | 60.72 |
| IV | Expenses : | | | | | |
| | Cost of materials consumed | 267.68 | - | - | 267.68 | - |
| | Changes in inventories of finished goods, work-in-progress and Stock-in-Trade | (267.68) | - | - | (267.68) | - |
| | Employee benefits expense | 0.92 | 2.22 | 30.43 | 8.32 | 32.73 |
| | Finance Costs | 1.15 | 2.64 | 2.74 | 8.78 | 14.49 |
| | Depreciation /amortization expense | - | - | - | - | - |
| | Power & Fuel | - | - | - | - | - |
| | Consumption of Stores & Spares | - | - | - | - | - |
| | Selling & Distribution Expenses | - | - | - | - | - |
| | Other Expenses | 43.92 | 1.04 | (38.89) | 52.00 | 28.30 |
| | Total expenses (IV) | 45.99 | 5.90 | (5.72) | 69.10 | 75.52 |
| V | Profit/(Loss) before exceptional items and tax (I-IV) | 22.19 | 59.83 | 23.64 | 28.41 | (14.80) |
| VI | Exceptional Items | - | - | - | - | - |
| VII | Profit / (Loss) before tax (V-VI) | 22.19 | 59.83 | 23.64 | 28.41 | (14.80) |
| VIII | Tax Expenses | | | | | |
| | (1) Current Tax | 3.36 | - | 0.23 | 3.36 | 0.22 |
| | (2) Deferred Tax | - | - | - | - | - |
| IX | Profit / (Loss) for the Period from continuing operations (VII-VIII) | 18.83 | 59.83 | 23.41 | 25.05 | (15.02) |
| X | Profit / (Loss) from discontinued operations | - | - | - | - | - |
| XI | Tax expenses of discontinued operations | - | - | - | - | - |
| XII | Profit / (Loss) from discontinued operations (after tax) (X-XI) | 18.83 | 59.83 | 23.41 | 25.05 | (15.02) |
| XIII | Profit / (Loss) for the period (IX+XII) | 18.83 | 59.83 | 23.41 | 25.05 | (15.02) |
| XIV | Other Comprehensive Income | 26.03 | 14.68 | 191.23 | 132.06 | 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 | 14.68 | (20.14) | 225.85 | 87.42 | 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 | 14.44 | 29.58 | 4.10 | 66.64 | 5.52 |
| | vi Income Tax relating to Above Items | (3.09) | 5.24 | (38.72) | (22.00) | (48.72) |
| | 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) | 44.86 | 74.51 | 214.64 | 157.11 | 129.16 |
| XVI | Earnings per Equity Share (for continuing operations) : (not annualised) | | | | | |
| | (1) Basic (Rs.) | 3.94 | 12.53 | 4.90 | 5.25 | (3.15) |
| | (2) Diluted (Rs.) | 3.94 | 12.53 | 4.90 | 5.25 | (3.15) |
| XVII | Earnings per Equity Share (for discontinued operations) : (not annualised) | | | | | |
| | (1) Basic (Rs.) | 3.94 | 12.53 | 4.90 | 5.25 | (3.15) |
| | (2) Diluted (Rs.) | 3.94 | 12.53 | 4.90 | 5.25 | (3.15) |
| XVIII | Earnings per Equity Share (for discontinued & continuing operations) : (not annualised) | | | | | |
| | (1) Basic (Rs.) | 3.94 | 12.53 | 4.90 | 5.25 | (3.15) |
| | (2) Diluted (Rs.) | 3.94 | 12.53 | 4.90 | 5.25 | (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 30th May, 2022. The Limited Review for the quarter ended 31st March, 2022 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 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, 2022 and 31st March, 2021, 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 Jhunjhunwala

Shilpa Jhunjhunwala
Managing Director
DIN-01945627

Place : Kolkata
Dated the 30th day of May, 2022



STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT 31ST MARCH, 2022

(Rs. in Lakhs)

| Sl. No. | Particulars | Consolidated | |
|---------|---|-----------------------------|-----------------------------|
| | | As At 31/03/2022 Audited | As At 31/03/2021 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 | 903.26 | 694.45 |
| | (ii) Trade receivables | - | - |
| | (iii) Loans | - | - |
| | (j) Deferred tax assets (net) | - | 0.32 |
| | (j) Other non-current assets | 2.61 | 2.61 |
| (2) | Current assets | | |
| | (a) Inventories | 267.68 | - |
| | (b) Financial Assets | - | - |
| | (i) Investments | - | - |
| | (ii) Trade receivables | - | 17.06 |
| | (iii) Cash and cash equivalents | 11.85 | 49.17 |
| | (iv) Bank balances other than(iii) above | - | - |
| | (v) Loans | - | 50.00 |
| | (vi) Others (to be specified) | - | - |
| | (c) Current Tax Assets (Net) | 10.42 | 6.46 |
| | (d) Other current assets | 11.57 | 14.51 |
| | Total Assets | 1,207.39 | 834.58 |
| | EQUITY AND LIABILITIES | | |
| (1) | Equity | | |
| | (a) Equity Share capital(Face Value-RS. 10/-) | 47.75 | 47.75 |
| | (b) Other Equity | 788.36 | 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) | 21.68 | - |
| | (d) Other non-current liabilities | - | - |
| | Current liabilities | | |
| | (a) Financial Liabilities | - | - |
| | (i) Borrowings | 329.50 | 150.00 |
| | (ii) Trade payables | - | - |
| | (iii) Other financial liabilities (other than those specified in item (c)) | - | - |
| | (b) Other current liabilities | 16.44 | 5.47 |
| | (c) Provisions | - | 0.04 |
| | (d) Current Tax Liabilities (Net) | 3.66 | 0.07 |
| | Total Equity and Liabilities | 1,207.39 | 834.58 |

Place: Kolkata

Dated the 30th day of May, 2022



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

Shilpa Jhunjunwala

Shilpa Jhunjunwala
Managing Director
DIN-01945627

CONSOLIDATED CASH FLOW STATEMENT

(Rs. in Lakhs)

| Sl. No. | Particulars | As At 31/03/2022 | | As At 31/03/2021 | |
|---------|---|------------------|--------------|------------------|--------------|
| | | Amount (Rs.) | Amount (Rs.) | Amount (Rs.) | Amount (Rs.) |
| (A) | Cash flows from operating activities | | | | |
| | Profit / (Loss) before taxation | | 28.41 | | (14.80) |
| | Adjustments for: | | | | |
| | Fair Value change in Investments | - | - | - | - |
| | Provision for Standard Assets | - | - | - | - |
| | Fixed Assets Written Off | - | - | - | - |
| | Finance Cost | 8.78 | | 14.49 | |
| | Dividend Income | (17.34) | | (14.33) | |
| | Profit on Sale of Assets | - | | - | |
| | Profit / (Loss) on the sale of Investment | (0.37) | (8.93) | 39.80 | 39.96 |
| | Operating Profit before Working Capital Changes | | 19.48 | | 25.16 |
| | Working capital changes: | | | | |
| | (Increase) / Decrease in trade and other receivables | 17.06 | | 29.98 | |
| | (Increase) / (Decrease) in other current assets | (214.75) | | 78.72 | |
| | (Increase) / (Decrease) in other current liabilities | - | | - | |
| | Increase / (Decrease) in trade and other payables | 10.94 | (186.75) | (8.67) | 100.03 |
| | Cash generated from operations | | (167.27) | | 125.19 |
| | Income taxes paid | | (3.74) | | (0.97) |
| | Net cash from operating activities | | (171.01) | | 124.22 |
| (B) | Cash flows from investing activities | | | | |
| | Acquisition/Proceeds from of investments (Net) | | (54.37) | | (89.72) |
| | Sale proceeds from Fixed Assets | | - | | - |
| | Dividend Income | | 17.34 | | 14.33 |
| | Net cash used in investing activities | | (37.03) | | (75.39) |
| (C) | Cash flows from financing activities | | | | |
| | Proceeds from borrowings | | 179.50 | | 10.00 |
| | Finance Cost | | (8.78) | | (14.49) |
| | Net cash used in financing activities | | 170.72 | | (4.49) |
| | Net increase in cash and cash equivalents | | (37.32) | | 44.34 |
| | Cash and cash equivalents at beginning of period | | 49.17 | | 4.83 |
| | Cash and cash equivalents at end of period | | 11.85 | | 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

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

Shilpa Jhunjunwala



Place: Kolkata

Dated the 30th day of May, 2022

Shilpa Jhunjunwala
Managing Director
DIN-01945627