

**STATEMENT OF STANDALONE UN-AUDITED RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2022**

(Rs. in Lakhs)

Sl No.		Quarter ended			Nine months ended		Previous
		3 months ended on 31/12/2022	3 months ended on 30/09/2022	3 months ended on 31/12/2021	9 months ended on 31/12/2022	9 months ended on 31/12/2021	Year Ended 31/03/2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations	17.72	135.53	65.83	267.99	28.66	96.72
II	Other income	0.17	14.58	(0.10)	16.01	0.67	0.79
III	Total Income (I+II)	17.89	150.11	65.73	284.00	29.33	97.51
IV	Expenses :						
	Cost of materials consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	109.35	92.42	-	496.36	-	267.78
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(108.35)	(23.36)	-	(362.85)	-	(267.68)
	Employee benefits expense	2.70	-	2.22	3.20	7.40	8.32
	Finance Costs	9.29	11.07	2.64	28.40	7.63	8.78
	Depreciation /amortization expense	-	-	-	-	-	-
	Other expenses	0.40	0.57	1.04	2.41	8.08	52.00
	Total expenses (IV)	13.39	80.70	5.90	167.52	23.11	69.10
V	Profit/(Loss) before exceptional items and tax (I-IV)	4.50	69.41	59.83	116.48	6.22	28.41
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before tax (V-VI)	4.50	69.41	59.83	116.48	6.22	28.41
VIII	Tax Expenses						
	(1) Current Tax	-	-	-	-	-	3.36
	(2) Deferred Tax	0.10	1.61	-	1.89	-	-
IX	Profit / (Loss) for the Period from continuing operations (VII-VIII)	4.40	67.80	59.83	114.59	6.22	25.05
X	Profit / (Loss) from discontinued operations	-	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-	-
XII	Profit / (Loss) from discontinued operations (after tax) (X-XI)	4.40	67.80	59.83	114.59	6.22	25.05
XIII	Profit / (Loss) for the period (IX+XII)	4.40	67.80	59.83	114.59	6.22	25.05
XIV	Other Comprehensive Income	42.23	38.76	(14.90)	47.10	53.83	65.42
	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	57.07	52.38	(20.14)	63.65	72.74	87.42
	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. Income Tax Relating To Above Items	(14.84)	(13.62)	5.24	(16.55)	(18.91)	(22.00)
	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)	46.63	106.56	44.93	161.69	60.05	90.47
XVI	Earnings per Equity Share (for continuing operations) : ( not annualised)						
	(1) Basic (Rs.)	0.92	14.20	12.53	24.00	1.30	5.25
	(2) Diluted (Rs.)	0.92	14.20	12.53	24.00	1.30	5.25
XVII	Earnings per Equity Share (for discontinued operations) : ( not annualised)						
	(1) Basic (Rs.)	0.92	14.20	12.53	24.00	1.30	5.25
	(2) Diluted (Rs.)	0.92	14.20	12.53	24.00	1.30	5.25
XVIII	Earnings per Equity Share (for discontinued & continuing operations) : (not annualised)						
	(1) Basic (Rs.)	0.92	14.20	12.53	24.00	1.30	5.25
	(2) Diluted (Rs.)	0.92	14.20	12.53	24.00	1.30	5.25

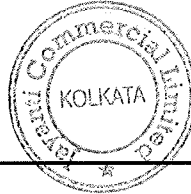


**NOTES**

- 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 February, 2023. The Limited Review for the quarter ended 31st December, 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 31st 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 previous period figures have been regrouped/rearranged wherever necessary to confirm to the classification for the quarter ended 31st December, 2022;

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

*Shilpa Jhunjunwala*



Place : Kolkata  
Dated the 13th day of February, 2023

Shilpa Jhunjunwala  
Managing Director  
DIN-01945627

