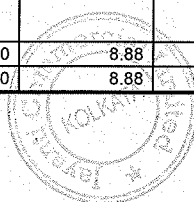
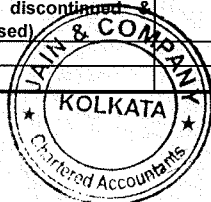


STATEMENT OF STANDALONE UN-AUDITED RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2022

(Rs. in Lakhs)

SI No.		Quarter ended			Six months ended		Previous
		3 months ended on 30/09/2022	3 months ended on 30/06/2022	3 months ended on 30/09/2021	6 months ended on 30/09/2022	6 months ended on 30/09/2021	Year Ended 31/03/2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations	135.53	114.74	(22.82)	250.27	(37.17)	96.72
II	Other income	14.58	1.26	(21.79)	15.84	0.77	0.79
III	Total Income (I+II)	150.11	116.00	(44.61)	266.11	(36.40)	97.51
IV	Expenses :						
	Cost of materials consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	92.42	294.59	-	387.01	-	267.78
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(23.36)	(231.14)	-	(254.50)	-	(267.68)
	Employee benefits expense	-	0.50	4.58	0.50	5.18	8.32
	Finance Costs	11.07	8.04	2.08	19.11	4.99	8.78
	Depreciation /amortization expense	-	-	-	-	-	-
	Other expenses	0.57	1.44	(1.90)	2.01	7.04	52.00
	Total expenses (IV)	80.70	73.43	4.76	154.13	17.21	69.10
V	Profit/(Loss) before exceptional items and tax (I-IV)	69.41	42.57	(49.37)	111.98	(53.61)	28.41
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before tax (V-VI)	69.41	42.57	(49.37)	111.98	(53.61)	28.41
VIII	Tax Expenses						
	(1) Current Tax	-	-	-	-	-	3.36
	(2) Deferred Tax	1.61	0.18	(5.54)	1.79	-	-
IX	Profit / (Loss) for the Period from continuing operations (VII-VIII)	67.80	42.39	(43.83)	110.19	(53.61)	25.05
X	Profit / (Loss) from discontinued operations	-	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-	-
XII	Profit / (Loss) from discontinued operations (after tax) (X-XI)	67.80	42.39	(43.83)	110.19	(53.61)	25.05
XIII	Profit / (Loss) for the period (IX+XII)	67.80	42.39	(43.83)	110.19	(53.61)	25.05
XIV	Other Comprehensive Income	38.76	(33.89)	44.26	4.87	68.73	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	52.38	(45.80)	59.81	6.58	92.88	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	(13.62)	11.91	(15.55)	(1.71)	(24.15)	(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)	106.56	8.50	0.43	115.06	15.12	90.47
XVI	Earnings per Equity Share (for continuing operations) : (not annualised)						
	(1) Basic (Rs.)	14.20	8.88	(9.18)	23.08	(11.23)	5.25
	(2) Diluted (Rs.)	14.20	8.88	(9.18)	23.08	(11.23)	5.25
XVII	Earnings per Equity Share (for discontinued operations) : (not annualised)						
	(1) Basic (Rs.)	14.20	8.88	(9.18)	23.08	(11.23)	5.25
	(2) Diluted (Rs.)	14.20	8.88	(9.18)	23.08	(11.23)	5.25
XVIII	Earnings per Equity Share (for discontinued & continuing operations) : (not annualised)						
	(1) Basic (Rs.)	14.20	8.88	(9.18)	23.08	(11.23)	5.25
	(2) Diluted (Rs.)	14.20	8.88	(9.18)	23.08	(11.23)	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 14th November,2022. The Limited Review for the quarter ended 30th September,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 previous period figures have been regrouped/rearranged wherever necessary to confirm to the classification for the quarter ended 30th September,2022;

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



Shilpa Jhunjhunwala

**Shilpa Jhunjhunwala
Managing Director
DIN-01945627**

**Place : Kolkata
Dated the 14th day of November, 2022**



STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2022

(Rs. in Lakhs)			
Sl. No.	Particulars	As at Half Year ended 30/09/2022	As at previous year ended 31/03/2022
		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	625.30	692.90
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(i) Deferred tax assets (net)	-	-
	(j) Other non-current assets	-	2.61
(2)	Current assets		
	(a) Inventories	522.18	267.68
	(b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	31.44	-
	(iii) Cash and cash equivalents	2.01	11.85
	(iv) Bank balances other than(iii) above	-	-
	(v) Loans	6.00	-
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (Net)	-	10.42
	(d) Other current assets	15.82	7.34
	Total Assets	1,202.75	992.80
	EQUITY AND LIABILITIES		
(1)	Equity		
	(a) Equity Share capital(Face Value-RS. 10/-)	47.75	47.75
	(b) Other Equity	693.05	578.00
(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)	25.19	21.68
	(d) Other non-current liabilities	-	-
	Current liabilities		
	(a) Financial Liabilities	-	-
	(i) Borrowings	413.00	329.50
	(ii) Trade payables	0.98	-
	(iii) Other financial liabilities (other than those specified in item (c))	-	-
	(b) Other current liabilities	19.19	12.21
	(c) Provisions	-	-
	(d) Current Tax Liabilities (Net)	3.59	3.66
	Total Equity and Liabilities	1,202.75	992.80

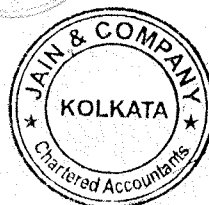


By Order of the Board of Directors
For Jayanti Commercial Limited

Shilpa Jhunjunwala

Shilpa Jhunjunwala
Managing Director
DIN-01945627

Place: Kolkata
Dated the 14th day of November, 2022



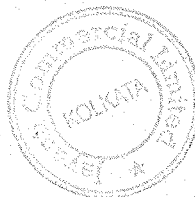
STANDALONE CASH FLOW STATEMENT FOR SIX MONTHS ENDED ON 30TH SEPTEMBER, 2022

(Rs. in Lakhs)

Sl. No.	Particulars	As at half year ended 30/09/2022		As at previous year ended 31/03/2022	
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
(A)	Cash flows from operating activities				
	Profit / (Loss) before taxation		111.98		28.41
	Adjustments for:				
	Fair Value change in Investments	(6.90)		-	
	Finance Cost	19.11		8.78	
	Interest Income	(0.38)		-	
	Dividend Income	(11.55)		(17.34)	
	Profit / (Loss) on the sale of Investment	(56.86)	(56.58)	(0.37)	(8.93)
	Operating Profit before Working Capital Changes		55.40		19.48
	Working capital changes:				
	(Increase) / Decrease in trade and other receivables	(31.44)		17.06	
	(Increase) / Decrease in Inventories	(254.50)		(267.69)	
	(Increase) / Decrease in other current assets	(11.87)		57.17	
	Increase / (Decrease) in other current liabilities	6.98		-	
	Increase / (Decrease) in trade and other payables	0.98	(289.85)	6.71	(186.75)
	Cash generated from operations		(234.45)		(167.27)
	Income taxes paid		(10.49)		(3.74)
	Net cash from operating activities		(244.94)		(171.01)
(B)	Cash flows from investing activities				
	Acquisition/(Proceeds) from of investments		158.78		(54.37)
	Interest Received		0.38		-
	Dividend Income		11.55		17.34
	Net cash used in investing activities		170.71		(37.03)
(C)	Cash flows from financing activities				
	Proceeds from borrowings		83.50		179.50
	Finance Cost		(19.11)		(8.78)
	Net cash used in financing activities		64.39		170.72
	Net increase in cash and cash equivalents		(9.84)		(37.32)
	Cash and cash equivalents at beginning of period		11.85		49.17
	Cash and cash equivalents at end of period		2.01		11.85

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**

Shilpa Jhunjunwala



**Shilpa Jhunjunwala
Managing Director
DIN-01945627**

Place: Kolkata

Dated the 14th day of November, 2022