

JAIN & CO.
Chartered Accountants

P 21/22 Radha Bazar Street, Kolkata – 700 001
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9. Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.
10. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
11. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

12. The Statement includes the financial results for the quarter ended 31st March, 2023, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us.

P-21/22, Radha Bazar Street,
Kolkata – 700001

Dated the 30th day of May, 2023

For Jain & Co.
Chartered Accountants
Registration No. 302023E
UDIN : 23055048BGWCEE4798



(CA M.K.Jain)
Partner
(Membership No 055048)



(Rs. in Lakhs)

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2023

Sl No.	Particulars	Standalone				
		Quarter Ended			Year Ended	
		31/03/2023 (Unaudited)	31/12/2022 (Unaudited)	31/03/2022 (Unaudited)	31/03/2023 (Audited)	31/03/2022 (Audited)
I	Revenue from operations	47.89	17.72	68.06	315.88	96.72
II	Other income	(15.54)	0.17	0.12	0.47	0.79
III	Total Income (I+II)	32.35	17.89	68.18	316.35	97.51
IV	Expenses :					
	Cost of materials consumed	-	-	-	-	-
	Purchase of Stock-in-Trade	40.93	109.35	267.68	537.29	267.68
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(21.03)	(108.35)	(267.68)	(383.88)	(267.68)
	Employee benefits expense	0.93	2.70	0.92	4.13	8.32
	Finance Costs	9.10	9.29	1.15	37.50	8.78
	Depreciation /amortization expense	-	-	-	-	-
	Power & Fuel	-	-	-	-	-
	Consumption of Stores & Spares	-	-	-	-	-
	Selling & Distribution Expenses	-	-	-	-	-
	Other Expenses	1.87	0.40	43.92	4.28	52.00
	Total expenses (IV)	31.80	13.39	45.99	199.32	69.10
V	Profit/(Loss) before exceptional items and tax (I-IV)	0.55	4.50	22.19	117.03	28.41
VI	Exceptional Items	-	-	-	-	-
VII	Profit / (Loss) before tax (V-VI)	0.55	4.50	22.19	117.03	28.41
VIII	Tax Expenses					
	(1) Current Tax	6.87	-	3.36	6.87	3.36
	(2) Deferred Tax	(1.89)	0.10	-	-	-
IX	Profit / (Loss) for the Period from continuing operations (VII-VIII)	(4.43)	4.40	18.83	110.16	25.05
X	Profit / (Loss) from discontinued operations	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-
XII	Profit / (Loss) from discontinued operations (after tax) (X-XI)	(4.43)	4.40	18.83	110.16	25.05
XIII	Profit / (Loss) for the period (IX+XII)	(4.43)	4.40	18.83	110.16	25.05
XIV	Other Comprehensive Income / (Loss) (net of tax)	(10.24)	42.23	11.59	36.86	65.42
A.)	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	(14.39)	57.07	14.68	49.26	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	4.15	(14.84)	(3.09)	(12.40)	(22.00)
	Income tax relating to items that will not be reclassified to profit or loss					
B.)	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)	-	-	-	-	-
	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)	(14.67)	46.63	30.42	147.02	90.47
XVI	Earnings per Equity Share (for continuing operations) : (not annualised)					
	(1) Basic (Rs.)	(0.93)	0.92	3.94	23.07	5.25
	(2) Diluted (Rs.)	(0.93)	0.92	3.94	23.07	5.25
XVII	Earnings per Equity Share (for discontinued operations) : (not annualised)					
	(1) Basic (Rs.)	(0.93)	0.92	3.94	23.07	5.25
	(2) Diluted (Rs.)	(0.93)	0.92	3.94	23.07	5.25
XVIII	Earnings per Equity Share (for discontinued & continuing operations) : (not annualised)					
	(1) Basic (Rs.)	(0.93)	0.92	3.94	23.07	5.25
	(2) Diluted (Rs.)	(0.93)	0.92	3.94	23.07	5.25



NOTES

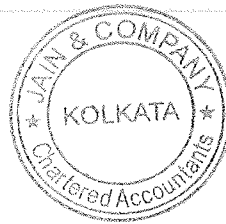
- 1) The above results have been reviewed by the Audit Committee and thereafter taken on record by the Board of Directors at their meeting held on 30th May, 2023. The Limited Review for the quarter ended 31st March, 2023 has been carried out by Statutory Auditors, as required under Regulation 33 of SEBI (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 figures for the quarter ended 31st March, 2023 and 31st March, 2022, 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.
- 6) The figures for the corresponding previous period have been restated/regrouped wherever necessary, to make them comparable.



Place : Kolkata
Dated the 30th day of May, 2023

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

Aakriti Jhunhunwala
Director
DIN-07541653



STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT 31ST MARCH, 2023

(Rs. in Lakhs)

Sl. No.	Particulars	Standalone	
		As At 31/03/2023	As At 31/03/2022
		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	587.05	692.90
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(i) Deferred tax assets (net)	-	-
	(j) Other non-current assets	2.61	2.61
(2)	Current assets		
	(a) Inventories	651.56	267.68
	(b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	13.62	-
	(iii) Cash and cash equivalents	0.54	11.85
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	6.00	-
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (Net)	8.55	10.42
	(d) Other current assets	2.74	7.34
	Total Assets	1,272.67	992.80
	EQUITY AND LIABILITIES		
(1)	Equity		
	(a) Equity Share capital	47.75	47.75
	(b) Other Equity	725.02	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)	34.08	21.68
	(d) Other non-current liabilities	-	-
	Current liabilities		
	(a) Financial Liabilities	-	-
	(i) Borrowings	429.00	329.50
	(ii) Trade payables	-	-
	(iii) Other financial liabilities (other than those specified in item (c))	-	-
	(b) Other current liabilities	29.60	12.21
	(c) Provisions	0.02	-
	(d) Current Tax Liabilities (Net)	7.20	3.66
	Total Equity and Liabilities	1,272.67	992.80

By Order of the Board of Directors
For Jayanti Commercial Limited

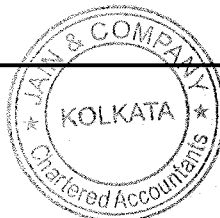


Aakriti Jhunjunwala

Aakriti Jhunjunwala
Director
DIN-07541653

Place: Kolkata

Dated the 30th day of May, 2023



STANDALONE CASH FLOW STATEMENT

		(Rs. in Lakhs)			
Sl. No.	Particulars	As At 31/03/2023		As At 31/03/2022	
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
(A)	Cash flows from operating activities				
	Profit / (Loss) before taxation		117.03		28.41
	Adjustments for:				
	Finance Cost	37.50		8.78	
	Dividend Income	(27.29)		(17.34)	
	Profit / (Loss) on the sale of Investment	(73.08)	(62.87)	(0.37)	(8.93)
	Operating Profit before Working Capital Changes		54.16		19.48
	Working capital changes:				
	(Increase) / Decrease in trade and other receivables	(13.61)		17.06	
	(Increase) / (Decrease) in other current assets	(385.28)		(210.51)	
	(Increase) / (Decrease) in other current liabilities	-		-	
	Increase / (Decrease) in trade and other payables	17.40	(381.49)	6.71	(186.74)
	Cash generated from operations		(327.33)		(167.26)
	Income taxes paid		(1.46)		(3.74)
	Net cash from operating activities		(328.79)		(171.00)
(B)	Cash flows from investing activities				
	Acquisition/Proceeds from of investments (Net)		(112.97)		(54.38)
	Sale proceeds from Fixed Assets		341.16		-
	Dividend Income		27.29		17.34
	Net cash used in investing activities		255.48		(37.04)
(C)	Cash flows from financing activities				
	Proceeds from borrowings		99.50		179.50
	Finance Cost		(37.50)		(8.78)
	Net cash used in financing activities		62.00		170.72
	Net increase in cash and cash equivalents		(11.31)		(37.32)
	Cash and cash equivalents at beginning of period		11.85		49.17
	Cash and cash equivalents at end of period		0.54		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**



Aakriti Jhunjunwala
Director
DIN-07541653

Place: Kolkata

Dated the 30th day of May, 2023

