

STATEMENT OF CONSOLIDATED UN-AUDITED RESULTS FOR THE QUARTER AND SIX MONTHS ENDED ON 30TH SEPTEMBER, 2023
(Rs. in Lakhs)

Sl No.	Particulars	Quarter ended			Six months ended		Previous Year
		3 months ended on 30/09/2023	3 months ended on 30/06/2023	3 months ended on 30/09/2022	6 months ended on 30/09/2023	6 months ended on 30/09/2022	Ended On 31/03/2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations	149.91	10.41	135.53	160.32	250.27	315.88
II	Other income	0.28	0.15	14.58	0.43	15.84	0.47
III	Total Income (I+II)	150.19	10.56	150.11	160.75	266.11	316.35
IV	Expenses :						
	Cost of materials consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	4.27	45.12	92.42	49.39	387.01	537.29
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	86.36	(38.81)	(23.36)	47.55	(254.50)	(383.88)
	Employee benefits expense	0.93	0.93	-	1.86	0.50	4.13
	Finance Costs	9.61	10.64	11.07	20.25	19.11	37.50
	Depreciation /amortization expense	-	-	-	-	-	-
	Other expenses	0.59	4.72	0.57	5.31	2.01	4.28
	Total expenses (IV)	101.76	22.60	80.70	124.36	154.13	199.32
V	Profit/(Loss) before exceptional items and tax (I-IV)	48.43	(12.04)	69.41	36.39	111.98	117.03
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before tax (V-VI)	48.43	(12.04)	69.41	36.39	111.98	117.03
VIII	Tax Expenses						
	(1) Current Tax	-	-	-	-	-	6.87
	(2) Deferred Tax	1.03	0.57	1.61	1.60	1.79	-
IX	Net Profit for the period before share in profit of Associates/JV and non-controlling interest	47.40	(12.61)	67.80	34.79	110.19	110.16
X	Share of Profit/(Loss) of Associates/ JV (Net of Tax Expenses)	-	-	-	-	-	-
XI	Profit for the period	-	-	-	-	-	-
XII	Profit attributable to:						
	- Owners of the Parent						
	- Non-controlling Interest	47.40	(12.61)	67.80	34.79	110.19	110.16
XIII	Other Comprehensive Income	85.47	51.07	60.74	136.54	34.39	76.50
	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	98.67	59.42	52.38	158.09	6.58	49.26
	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	9.96	9.59	21.98	19.55	29.52	39.64
	v. Income Tax Relating To Above Items	(23.16)	(17.94)	(13.62)	(41.10)	(1.71)	(12.40)
	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	-	-	-	-	-	-



Sl No.	Particulars	Quarter ended			Six months ended		Previous Year
		3 months ended on 30/09/2023	3 months ended on 30/06/2023	3 months ended on 30/09/2022	6 months ended on 30/09/2023	6 months ended on 30/09/2022	Ended On 31/03/2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	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	-	-	-	-	-	-
	Other comprehensive Income for the period (Net of Tax)	-	-	-	-	-	-
XIV	Other Comprehensive Income attributed to:						
	- Owners of the Parent	-	-	-	-	-	-
	- Non-controlling Interest	-	-	-	-	-	-
XV	Total Comprehensive Income for the period	132.87	38.46	128.54	171.33	144.58	186.66
XVI	Total Comprehensive Income attributed to:	132.87	38.46	128.54	171.33	144.58	186.66
	Owners of the Parent	132.87	38.46	128.54	171.33	144.58	186.66
	Non-controlling Interest	-	-	-	-	-	-
XVII	Earnings per Equity Share (for continuing operations) : (not annualised)						
	(1) Basic (Rs.)	9.93	(2.64)	14.20	7.29	23.08	23.07
	(2) Diluted (Rs.)	9.93	(2.64)	14.20	7.29	23.08	23.07
XVIII	Earnings per Equity Share (for discontinued operations) : (not annualised)						
	(1) Basic (Rs.)	9.93	(2.64)	14.20	7.29	23.08	23.07
	(2) Diluted (Rs.)	9.93	(2.64)	14.20	7.29	23.08	23.07
XIX	Earnings per Equity Share (for discontinued & continuing operations) : (not annualised)						
	(1) Basic (Rs.)	9.93	(2.64)	14.20	7.29	23.08	23.07
	(2) Diluted (Rs.)	9.93	(2.64)	14.20	7.29	23.08	23.07

NOTES

- 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 11th November, 2023. The Limited Review for the quarter ended 30th September, 2023 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.
- 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.
- 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.
- The previous period figures have been regrouped/rearranged wherever necessary to confirm to the classification for the quarter ended 30th September, 2023;

By Order of the Board of Directors
For Jayanti Commercial Limited

Shilpa Jhunjunwala



Shilpa Jhunjunwala
Managing Director
DIN-01945627

Place : Kolkata

Dated the 11th day of November, 2023



STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2023

(Rs. in Lakhs)

Sl. No.	Particulars	As at half year	As at previous
		ended 30/09/2023	year ended 31/03/2023
		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	668.83	853.05
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(i) Deferred tax assets (net)	-	-
	(j) Other non-current assets	-	2.61
(2)	Current assets		
	(a) Inventories	604.01	651.56
	(b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	25.23	13.62
	(iii) Cash and cash equivalents	1.12	0.54
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	6.00	6.00
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (Net)	-	8.55
	(d) Other current assets	15.10	2.74
	Total Assets	1,320.29	1,538.67
	EQUITY AND LIABILITIES		
(1)	Equity		
	(a) Equity Share capital(Face Value-RS. 10/-)	47.75	47.75
	(b) Other Equity	842.61	991.02
(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)	76.78	34.08
	(d) Other non-current liabilities	-	-
	Current liabilities		
	(a) Financial Liabilities	-	-
	(i) Borrowings	332.00	429.00
	(ii) Trade payables	0.02	-
	(iii) Other financial liabilities (other than those specified in item (c))	-	-
	(b) Other current liabilities	1.03	29.60
	(c) Provisions	-	0.02
	(d) Current Tax Liabilities (Net)	20.10	7.20
	Total Equity and Liabilities	1,320.29	1,538.67

By Order of the Board of Directors
For Jayanti Commercial Limited

Shilpa Jhunjunwala



Shilpa Jhunjunwala
Managing Director
DIN-01945627

Place: Kolkata
Dated the 11th day of November, 2023

CONSOLIDATED CASH FLOW STATEMENT FOR SIX MONTHS ENDED ON 30TH SEPTEMBER, 2023

(Rs. in Lakhs)

Sl. No.	Particulars	As At 30/09/2023		As At 31/03/2023	
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
(A)	Cash flows from operating activities				
	Profit / (Loss) before taxation		36.39		117.030
	Adjustments for:				
	Fair Value change in Investments	(6.14)		-	
	Finance Cost	20.25		37.50	
	Dividend Income	(17.49)		(27.29)	
	Profit / (Loss) on the sale of Investment	(14.73)	(18.11)	(73.08)	(62.87)
	Operating Profit before Working Capital Changes		18.28		54.16
	Working capital changes:				
	(Increase) / Decrease in trade and other receivables	(11.61)		(13.61)	
	(Increase) / Decrease in Inventories	47.55		(385.28)	
	(Increase) / Decrease in other current assets	(9.75)		-	
	Increase / (Decrease) in current / non-current liabilities	1.86	28.05	17.40	(381.49)
	Cash generated from operations		46.33		(327.33)
	Income taxes paid		(1.78)		(1.46)
	Net cash from operating activities		<u>44.55</u>		<u>(328.79)</u>
(B)	Cash flows from investing activities				
	Acquisition/(Proceeds) from of investments		55.79		228.19
	Sale of Investments				-
	Dividend Income		17.49		27.29
	Net cash used in investing activities		<u>73.28</u>		<u>255.48</u>
(C)	Cash flows from financing activities				
	Proceeds from borrowings		(97.00)		99.50
	Finance Cost		(20.25)		(37.50)
	Net cash used in financing activities		<u>(117.25)</u>		<u>62.00</u>
	Net increase in cash and cash equivalents		0.58		(11.31)
	Cash and cash equivalents at beginning of period		0.54		11.85
	Cash and cash equivalents at end of period		1.12		0.54

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 11th day of November, 2023