

**JAIN & CO.**  
**Chartered Accountants**

P 21/22 Radha Bazar Street, Kolkata – 700 001

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**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE CONSOLIDATED QUARTERLY UNAUDITED  
FINANCIAL RESULTS OF JAYANTI COMMERCIAL LIMITED PURSUANT TO REGULATION 33 OF THE  
SEBI(Listing Obligations and Disclosure Requirements) REGULATION ,2015 AS AMENDED.**

To  
The Board of Directors  
JAYANTI COMMERCIAL LIMITED

1. We have reviewed the accompanying Statement of Unaudited Consolidated financial results ("the Statement") of **JAYANTI COMMERCIAL LIMITED** ("the Company") & its associates for the quarter and nine months period ended 31<sup>st</sup> December, 2022, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('the SEBI Regulations'), read with relevant circulars issued by the SEBI from time to time.
2. These consolidated financial results, which is the responsibility of the Company's management and have been approved by the Board of Directors of the Company in their meeting held on 13<sup>th</sup> February, 2023, have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133, of the Companies Act, 2013 read with relevant rules issued thereunder, SEBI Circular CIR/CFD/FAC 62/2016 dated 5th July, 2016 (hereinafter referred to as SEBI Circular) and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the "Institute of Chartered Accountants of India". This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. We did not review the financial statements of 4 (Four) Associates included in the consolidated financial results whose financial statements reflect total revenue of Rs.5.87 Lakhs and Rs.21.04 Lakhs for the quarter and nine months ended 31<sup>st</sup> December 2022 respectively. These financial statements and other financial information pertaining to the Associates have been audited by other auditors whose reports have been furnished to us by the Management, and our opinion is based solely on the report of the other auditors.



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5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) as specified under Section 133 of the Companies Act, 2013, as amended, read with the relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Jain & Co  
Chartered Accountants  
Firm Registration No- 302023E  
UDIN:23055048BGWCBM7324



(CA M K Jain)  
Partner  
Membership No. 055048

Place: Kolkata

Dated the 13<sup>th</sup> day of February, 2023

