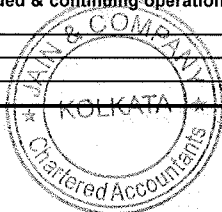


(Rs. in Lakhs)

**STATEMENT OF CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2023**

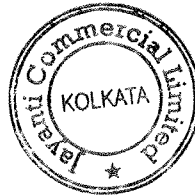
SI No.	Particulars	<b>Consolidated</b>				
		Quarter Ended			Year Ended	
		31/03/2023 (Unaudited)	31/12/2022 (Unaudited)	31/03/2022 (Unaudited)	31/03/2023 (Audited)	31/03/2022 (Audited)
I	Revenue from operations	47.89	17.72	68.06	315.88	96.72
II	Other income	(15.54)	0.17	0.12	0.47	0.79
III	<b>Total Income (I+II)</b>	<b>32.35</b>	<b>17.89</b>	<b>68.18</b>	<b>316.35</b>	<b>97.51</b>
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	-	-	-	-	-
	Other Expenses	1.87	0.40	43.92	4.28	52.00
	<b>Total expenses (IV)</b>	<b>31.80</b>	<b>13.39</b>	<b>45.99</b>	<b>199.32</b>	<b>69.10</b>
V	<b>Profit/(Loss) before exceptional items and tax (I-IV)</b>	<b>0.55</b>	<b>4.50</b>	<b>22.19</b>	<b>117.03</b>	<b>28.41</b>
VI	Exceptional Items	-	-	-	-	-
VII	<b>Profit / (Loss) before tax (V-VI)</b>	<b>0.55</b>	<b>4.50</b>	<b>22.19</b>	<b>117.03</b>	<b>28.41</b>
VIII	Tax Expenses					
	(1) Current Tax	6.87	-	3.36	6.87	3.36
	(2) Deferred Tax	(1.89)	0.10	-	-	-
IX	<b>Profit / (Loss) for the Period before share in profit of associates / JV and non-controlling interest</b>	<b>(4.43)</b>	<b>4.40</b>	<b>18.83</b>	<b>110.16</b>	<b>25.05</b>
X	Share of Profit / (Loss) of Associates / JV (Net of Tax Expenses)	-	-	-	-	-
XI	<b>Profit for the period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XII	Profit attributable to					
	- Owners of the Parent					
	- Non-Controlling Interest	(4.43)	4.40	18.83	110.16	25.05
XIII	<b>Other Comprehensive Income</b>	<b>(10.94)</b>	<b>53.05</b>	<b>26.03</b>	<b>76.50</b>	<b>132.06</b>
A.I)	<b>Items that will not be reclassified to profit or loss</b>					
	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	(0.70)	10.82	14.44	39.64	66.64
	vi Income Tax Relating to Above Items	4.15	(14.84)	(3.09)	(12.40)	(22.00)
II)	<b>Income tax relating to items that will not be reclassified to profit or loss</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
B.I)	<b>Items that will be reclassified to profit or loss</b>					
	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 Income Tax Relating to Above Items	-	-	-	-	-
II)	<b>Income tax relating to items that will be reclassified to profit or loss</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Other Comprehensive Income for the period (Net of Tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIV	<b>Other Comprehensive Income attributed to :</b>					
	- Owners of the Parent					
	- Non-Controlling Interest					
XV	<b>Total Comprehensive Income for the period</b>	<b>(15.37)</b>	<b>57.45</b>	<b>44.86</b>	<b>186.66</b>	<b>157.11</b>
XVI	<b>Total Comprehensive Income attributed to :</b>					
	- Owners of the Parent	(15.37)	57.45	44.86	186.66	157.11
	- Non-Controlling Interest					
XVII	<b>Earnings per Equity Share (for continuing operations) : (not annualised)</b>					
	(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	<b>Earnings per Equity Share (for discontinued operations) : (not annualised)</b>					
	(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
XIX	<b>Earnings per Equity Share (for discontinued &amp; continuing operations) : (not annualised)</b>					
	(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.

**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



**CONSOLIDATED 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)	<b>Cash flows from operating activities</b>				
	Profit / (Loss) before taxation		117.03		28.41
	<b>Adjustments for:</b>				
	Fair Value change in Investments		-		-
	Provision for Standard Assets		-		-
	Fixed Assets Written Off		-		-
	Finance Cost	37.50		8.78	
	Dividend Income	(27.29)		(17.34)	
	Profit on Sale of Assets	-		-	
	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
	<b>Working capital changes:</b>				
	(Increase) / Decrease in trade and other receivables	(13.61)		17.06	
	(Increase) / (Decrease) in other current assets	(385.28)		(214.75)	
	(Increase) / (Decrease) in other current liabilities	-		-	
	Increase / (Decrease) in trade and other payables	17.40	(381.49)	10.94	(186.75)
	<b>Cash generated from operations</b>		(327.33)		(167.27)
	Income taxes paid		(1.46)		(3.74)
	<b>Net cash from operating activities</b>		(328.79)		(171.01)
(B)	<b>Cash flows from investing activities</b>				
	Acquisition/Proceeds from of investments (Net)		(112.97)		(54.37)
	Sale proceeds from Fixed Assets		341.16		-
	Dividend Income		27.29		17.34
	<b>Net cash used in investing activities</b>		255.48		(37.03)
(C)	<b>Cash flows from financing activities</b>				
	Proceeds from borrowings		99.50		179.50
	Finance Cost		(37.50)		(8.78)
	<b>Net cash used in financing activities</b>		62.00		170.72
	<b>Net increase in cash and cash equivalents</b>		(11.31)		(37.32)
	<b>Cash and cash equivalents at beginning of period</b>		11.85		49.17
	<b>Cash and cash equivalents at end of period</b>		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

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

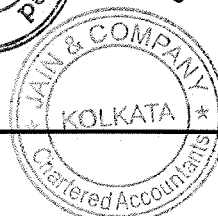


*Aakriti Jhunjunwala*

Aakriti Jhunjunwala  
Director  
DIN-07541653

Place: Kolkata

Dated the 30th day of May, 2023



**JAYANTI COMMERCIAL LIMITED**  
(CIN : L51109WB1983PLC035795)  
Regd. Office : 34A, Metcalfe Street, 3rd Floor, Kolkata – 700 013  
Phone No. : (033) -40140100  
Email- ID jayanticommercial@yahoo.com  
Website- www.jayanticommercial.com

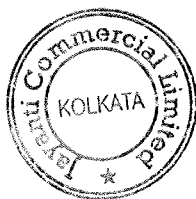
**STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT 31ST MARCH, 2023**

(Rs. in Lakhs)

Sl. No.	Particulars	Consolidated	
		As At 31/03/2023 Audited	As At 31/03/2022 Audited
	<b>ASSETS</b>		
(1)	<b>Non-current assets</b>		
	(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	853.05	919.26
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(i) Deferred tax assets (net)	-	-
	(j) Other non-current assets	2.61	2.61
(2)	<b>Current assets</b>		
	(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
	<b>Total Assets</b>	<b>1,538.67</b>	<b>1,219.16</b>
	<b>EQUITY AND LIABILITIES</b>		
(1)	<b>Equity</b>		
	(a) Equity Share capital	47.75	47.75
	(b) Other Equity	991.02	804.36
(2)	<b>LIABILITIES</b>		
	(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	-	-
	<b>Current liabilities</b>		
	(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
	<b>Total Equity and Liabilities</b>	<b>1,538.67</b>	<b>1,219.16</b>

Place: Kolkata

Dated the 30th day of May, 2023



By Order of the Board of Directors  
For Jayanti Commercial Limited

*Aakriti Jhunjunwala*

Aakriti Jhunjunwala  
Director  
DIN-07541653

