

(Rs. in Lakhs)

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2022

SI No.	Particulars	Standalone				
		Quarter Ended			Year Ended	
		31/03/2022 (Unaudited)	31/12/2021 (Unaudited)	31/03/2021 (Audited)	31/03/2022 (Audited)	31/03/2021 (Audited)
I	Revenue from operations	68.06	65.83	26.05	96.72	59.94
II	Other income	0.12	(0.10)	(8.13)	0.79	0.78
III	Total Income (I+II)	68.18	65.73	17.92	97.51	60.72
IV	Expenses :					
	Cost of materials consumed	267.68	-	-	267.68	-
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(267.68)	-	-	(267.68)	-
	Employee benefits expense	0.92	2.22	30.43	8.32	32.73
	Finance Costs	1.15	2.64	2.74	8.78	14.49
	Depreciation /amortization expense	-	-	-	-	-
	Power & Fuel	-	-	-	-	-
	Consumption of Stores & Spares	-	-	-	-	-
	Selling & Distribution Expenses	-	-	-	-	-
	Other Expenses	43.92	1.04	(38.89)	52.00	28.30
	Total expenses (IV)	45.99	5.90	(5.72)	69.10	75.52
V	Profit/(Loss) before exceptional items and tax (I-IV)	22.19	59.83	23.64	28.41	(14.80)
VI	Exceptional Items	-	-	-	-	-
VII	Profit / (Loss) before tax (V-VI)	22.19	59.83	23.64	28.41	(14.80)
VIII	Tax Expenses					
	(1) Current Tax	3.36	-	0.23	3.36	0.22
	(2) Deferred Tax	-	-	-	-	-
IX	Profit / (Loss) for the Period from continuing operations (VII-VIII)	18.83	59.83	23.41	25.05	(15.02)
X	Profit / (Loss) from discontinued operations	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-
XII	Profit / (Loss) from discontinued operations (after tax) (X-XI)	18.83	59.83	23.41	25.05	(15.02)
XIII	Profit / (Loss) for the period (IX+XII)	18.83	59.83	23.41	25.05	(15.02)
XIV	Other Comprehensive Income / (Loss) (net of tax)	11.59	(14.90)	187.13	65.42	138.66
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	14.68	(20.14)	225.85	87.42	187.38
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	(3.09)	5.24	(38.72)	(22.00)	(48.72)
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	i. Exchange differences in translating the financial statements of a foreign operation	-	-	-	-	-
ii	ii. Debt Instruments through Other Comprehensive Income	-	-	-	-	-
iii	iii. The effective portion of gains and loss on hedging instruments in a cash flow hedge	-	-	-	-	-
iv	iv. Share of Other Comprehensive Income in Associates and Joint Ventures, to the extent to be classified into profit or loss	-	-	-	-	-
v	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)	30.42	44.93	210.54	90.47	123.64
XVI	Earnings per Equity Share (for continuing operations) : (not annualised)					
	(1) Basic (Rs.)	3.94	12.53	4.90	5.25	(3.15)
	(2) Diluted (Rs.)	3.94	12.53	4.90	5.25	(3.15)
XVII	Earnings per Equity Share (for discontinued operations) : (not annualised)					
	(1) Basic (Rs.)	3.94	12.53	4.90	5.25	(3.15)
	(2) Diluted (Rs.)	3.94	12.53	4.90	5.25	(3.15)
XVIII	Earnings per Equity Share (for discontinued & continuing operations) : (not annualised)					
	(1) Basic (Rs.)	3.94	12.53	4.90	5.25	(3.15)
	(2) Diluted (Rs.)	3.94	12.53	4.90	5.25	(3.15)



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, 2022. The Limited Review for the quarter ended 31st March, 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 Company has considered the possible effects of PANDEMIC COVID 19 on the carrying amount of trade receivables and relevant liabilities using reasonably available information, estimates and judgement and has determined that none of these balances require a material adjustment to their carrying values.
- 6) The figures for the quarter ended 31st March, 2022 and 31st March, 2021, 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.
- 7) 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**

Shilpa Jhunjunwala

Shilpa Jhunjunwala
Managing Director
DIN-01945627

Place : Kolkata
Dated the 30th day of May, 2022



STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT 31ST MARCH, 2022

(Rs. in Lakhs)

Sl. No.	Particulars	Standalone	
		As At 31/03/2022	As At 31/03/2021
		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	692.90	550.73
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(l) Deferred tax assets (net)	-	0.32
	(j) Other non-current assets	2.61	2.61
(2)	Current assets		
	(a) Inventories	267.68	-
	(b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	-	17.06
	(iii) Cash and cash equivalents	11.85	49.17
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	-	50.00
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (Net)	10.42	6.46
	(d) Other current assets	11.57	14.51
	Total Assets	997.03	690.86
	EQUITY AND LIABILITIES		
(1)	Equity		
	(a) Equity Share capital (Face Value-RS. 10/-)	47.75	47.75
	(b) Other Equity	578.00	487.53
(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)	21.68	-
	(d) Other non-current liabilities	-	-
	Current liabilities		
	(a) Financial Liabilities	-	-
	(i) Borrowings	329.50	150.00
	(ii) Trade payables	-	-
	(iii) Other financial liabilities (other than those specified in item (c))	-	-
	(b) Other current liabilities	16.44	5.47
	(c) Provisions	-	0.04
	(d) Current Tax Liabilities (Net)	3.66	0.07
	Total Equity and Liabilities	997.03	690.86

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

Shilpa Jhunjunwala

Place: Kolkata

Dated the 30th day of May, 2022



Shilpa Jhunjunwala
Managing Director
DIN-01945627

STANDALONE CASH FLOW STATEMENT

(Rs. in Lakhs)

Sl. No.	Particulars	As At 31/03/2022		As At 31/03/2021	
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
(A)	Cash flows from operating activities				
	Profit / (Loss) before taxation	28.41		(14.80)	
	Adjustments for:				
	Fair Value change in Investments	-		-	
	Provision for Standard Assets	-		-	
	Fixed Assets Written Off	-		-	
	Finance Cost	8.78		14.49	
	Dividend Income	(17.34)		(14.33)	
	Profit / (Loss) on Sale of Assets	-		-	
	Profit / (Loss) on the sale of Investment	(0.37)	(8.93)	39.79	39.95
	Operating Profit before Working Capital Changes	19.48		25.15	
	Working capital changes:				
	(Increase) / Decrease in trade and other receivables	17.06		29.98	
	(Increase) / (Decrease) in other current assets	(214.75)		78.72	
	(Increase) / (Decrease) in other current liabilities	-		-	
	Increase / (Decrease) in trade and other payables	10.94	(186.75)	(8.67)	100.03
	Cash generated from operations	(167.27)		125.18	
	Income taxes paid	(3.74)		(0.97)	
	Net cash from operating activities	(171.01)		124.21	
(B)	Cash flows from investing activities				
	Acquisition/Proceeds from of investments (Net)	(54.37)		(89.72)	
	Sale proceeds from Fixed Assets	-		-	
	Dividend Income	17.34		14.33	
	Net cash used in investing activities	(37.03)		(75.39)	
(C)	Cash flows from financing activities				
	Proceeds from borrowings	179.50		10.00	
	Finance Cost	(8.78)		(14.49)	
	Net cash used in financing activities	170.72		(4.49)	
	Net increase in cash and cash equivalents	(37.32)		44.33	
	Cash and cash equivalents at beginning of period	49.17		4.84	
	Cash and cash equivalents at end of period	11.85		49.17	

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 Jhunjhunwala



Place: Kolkata

Dated the 30th day of May, 2022

Shilpa Jhunjhunwala
Managing Director
DIN-01945627