# JAYANTI COMMERCIAL LIMITED

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

(Rs. in Lakhs)

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

CI No	Postinulas.			<u>Standalone</u>		Total and
SI No.	Particulars	Quarter Ended Year Ended				
		31/03/2022	31/12/2021	31/03/2021	31/03/2022	31/03/2021
		(Unaudited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	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:		<b>第</b> 3000年 新疆		<b>新名的</b>	<b>机</b> 和企业方面会员
AND DEP	Cost of materials consumed	267.68		Maria - 187	267.68	
(\$25 X.)	Changes in inventories of finished goods, work-in-progress and Stock-in-	num of a statistic man	Established Line	00.000 00.00	(267.68)	
	Trade	(267.68)			(207.00)	
20 J. J. F	Employee benefits expense	0.92	2.22	20.42	0.00	00.70
	Finance Costs			30.43	8.32	32.73
		1.15	2.64	2.74	8.78	14.49
	Depreciation /amortization expense	- 17.1	- 1	-		
15/16/	Power & Fuel	-	BPA - / - / Att	-	* 1 <u>-</u> 0	
15000	Consumption of Stores & Spares		William H.	- C.		
Fig. 15	Selling & Distribution Expenses	-	- 42		- 107	
Tarl rade	Other Expenses	43.92	1.04	(38.89)	52.00	28.30
FEB	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	1.4		346 X 100 30 100		
VII	Profit / (Loss) before tax (V-VI)	22.19	59.83	23.64	28.41	(14.80
VIII	Tax Expenses	22.10	33.00	20.04	20.41	(14.00
VIII	(1) Current Tax	2.26		0.00	2.00	0.00
Section 1993	`	3.36		0.23	3.36	0.22
***	(2) Deferred Tax		5.6% S 50 - 100 -	100	• 100	- 4
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	-		- 1	• 20	
XI	Tax expenses of discontinued operations	-	-	-		- 14 - 14 <u>-</u> 14 -
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
	Items that will not be reclassified to profit or loss		62 (100)	garanta a anakan	0.6.1	Town of the State
	Changes in the revaluation surplus					
_	Remeasurements of the defined benefit plans					
	Equity Instruments through Other Comprehensive Income	14.68		225.85		107.20
		14.00	(20.14)	225.05	87.42	187.38
v	Fair Value changes relating to own credit risk of financial liabilities		•		•	
	designated at fair value through profit or loss	• You				
	Share of Other Comprehensive Income in Associates and Joint Ventures,		•	-		•
	to the extent classified into profit or loss	-				
	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. Exchange differences in translating the financial statements of a foreign				19 m	
	operation					
ii	ii. Debt Instruments through Other Comprehensive Income	Files	-			
	iii. The effective portion of gains and loss on hedging instruments in a cash					
111				-	•	
iv	flow hedge	\$2.00 m	9479-1-155-16		Contract of the Contract of th	
	iv. Share of Other Comprehensive Income in Associates and Joint		•	-	-	
	Ventures, to the extent to be classified into profit or loss	-				
	Others (Specify Nature)	•			-	
II)	Income tax relating to items that will be reclassified to profit or loss		据 防水水系统图			
ΧV	Total Comprehensive Income for the period (XIII+XVI)(Comprising	30.42	44.93	210.54	90.47	123.64
	Profit / (Loss) and Other Comprehensive Income for the period)					
64 7 10				2	191	
XVI	Earnings per Equity Share (for continuing operations) :	2012 - Anno S				
	( not annualised)					
5355		201	40.50	100	5.05	/0.1
OSON D	(1) Basic (Rs.)	3.94	12.53	4.90	5.25	(3.15)
W. C.	(2) Diluted (Rs.)	3.94	12.53	4.90	5.25	(3.15)
	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)
	Earnings per Equity Share (for discontinued & continuing operations)		Mary Harman			Caralla Astron
162.1723.3	: (not annualised)					
140.0	(1) Basic (Rs.)	3.94	12.53	4.90	5.25	(3.15)
- FO T W	(2) Diluted (Rs.)	3.94				
1815	(L) Dilutou (113.)	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 Jhunjhunwala Managing Director DIN-01945627

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



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		allows to the state of the same	(Rs. in Lakh		
SI. No.	. Particulars	Standalone			
31. INO.		As At 31/03/2022	As At 31/03/2021		
		Audited	Audited		
	ASSETS	RELEASE A SECURIOR OF THE RESERVE OF	<b>数据记录图 的复数数据</b>		
(1)	Non-current assets		Market State Commence		
	(a) Property, Plant and Equipment		Michael Control		
	(b) Capital work-in-progress				
	(c) Investment Property		Marie Comment		
	(d) Goodwill	(C) -			
	(e) Other Intangible assets	(1) 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			
	(f) Intangible assets under development		Politica de la companya de la compa		
	(g) Biological Assets other than bearer plants	的形式 各名的 人名西利克 <b>-</b> 法特别	100 miles agreement -		
	(h) Financial Assets		-		
	(i) Investments	692.90	550.7		
1	(ii) Trade receivables	50 - 10 - 10 - 10 - 10 - 10 - 10 - 10 -			
	(iii) Loans	Maria de la compania			
	(i) Deferred tax assets (net)	ESS I	0.3		
	(j) Other non-current assets	2.61	2.6		
(2)	Current assets	2.01	2.0		
(-)	(a) Inventories	267.68			
	(b) Financial Assets	207.00			
	(i) Investments				
	(ii) Trade receivables	2.0	17.0		
	(ii) Cash and cash equivalents	11.85			
	(ii) Bank balances other than(iii) above	11.85	49.1		
	(v) Loans		-		
	(v) Coans (vi) Others (to be specified)	1	50.0		
		40.40	-		
	(c) Current Tax Assets (Net)	10.42	6.4		
	(d) Other current assets	11.57	14.5		
	Total Assets	997.03	690.8		
	EQUITY AND LIABILITIES				
(1)	Equity				
	(a) Equity Share capital(Face Value-RS. 10/-)	47.75	47.7		
	(b) Other Equity	578.00	487.5		
(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	# - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 -			
	(c) Deferred tax liabilities (Net)	21.68			
	(d) Other non-current liabilities				
	Current liabilities				
	(a) Financial Liabilities	100 m			
	(i) Borrowings	329.50	150.0		
	(ii) Trade payables	525.50	150.0		
		10 / 10 mm 1 mm 1 mm 1 mm 1 mm 1 mm 1 mm			
	(iii) Other financial liabilities (other than those specified in item (c)	-			
	(b) Other current liabilities	16.44	5.4		
	(c) Provisions	10 m	0.0		
	(d) Current Tax Liabilities (Net)	3.66	0.0		

By Order of the Board of Directors For Jayanti Commercial Limited

997.03

690.86

Place: Kolkata

Total Equity and Liabilities

Dated the 30th day of May, 2022



Shilpa Jhunjhunwala Managing Director DIN-01945627

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### STANDALONE CASH FLOW STATEMENT

SI. No. Particulars As At 31/03/2022 As At	24/02/2024		
(A) Cash flows from operating activities Profit / (Loss) before taxation 28.41  Adjustments for: Fair Value change in Investments	As At 31/03/2021		
Profit / (Loss) before taxation 28.41  Adjustments for:  Fair Value change in Investments	) Amount (Rs.)		
Adjustments for: Fair Value change in Investments Provision for Standard Assets Fixed Assets Written Off Finance Cost Dividend Income (17.34) Profit / (Loss) on Sale of Assets Profit / (Loss) on the sale of Investment  Operating Profit before Working Capital Changes  Working capital changes: (Increase) / Decrease in trade and other receivables (Increase) / (Decrease) in other current assets (Increase) / (Decrease) in other current liabilities Increase / (Decrease) in trade and other payables  10.94 (186.75)  Fair Value change in changes (17.34)			
Fair Value change in Investments Provision for Standard Assets Fixed Assets Written Off Finance Cost Dividend Income (17.34) Profit / (Loss) on Sale of Assets Profit / (Loss) on the sale of Investment (0.37)  Operating Profit before Working Capital Changes  Working capital changes: (Increase) / Decrease in trade and other receivables (Increase) / (Decrease) in other current assets (Increase) / (Decrease) in other current liabilities Increase / (Decrease) in trade and other payables  10.94 (186.75)  10.94	(14.80)		
Fair Value change in Investments Provision for Standard Assets Fixed Assets Written Off Finance Cost Dividend Income (17.34) Profit / (Loss) on Sale of Assets Profit / (Loss) on the sale of Investment (0.37)  Operating Profit before Working Capital Changes  Working capital changes: (Increase) / Decrease in trade and other receivables (Increase) / (Decrease) in other current assets (Increase) / (Decrease) in other current liabilities Increase / (Decrease) in trade and other payables  10.94 (186.75)  10.94			
Provision for Standard Assets Fixed Assets Written Off Finance Cost Birance Cost Dividend Income (17.34) Profit / (Loss) on Sale of Assets Profit / (Loss) on the sale of Investment (0.37) Operating Profit before Working Capital Changes  Working capital changes: (Increase) / Decrease in trade and other receivables (Increase) / (Decrease) in other current assets (10.37) (10			
Fixed Assets Written Off Finance Cost Binance Cost Finance Cost Financ			
Finance Cost 8.78 14.4 Dividend Income (17.34) (14.3 Profit / (Loss) on Sale of Assets			
Dividend Income Profit / (Loss) on Sale of Assets Profit / (Loss) on the sale of Investment  Operating Profit before Working Capital Changes  Working capital changes: (Increase) / Decrease in trade and other receivables (Increase) / (Decrease) in other current assets (Increase) / (Decrease) in other current liabilities Increase / (Decrease) in trade and other payables  (17.34) (10.37) (8.93) (19.48)  19.48  19.48  19.49  10.94 (186.75) (186.75) (186.75) (186.75)			
Profit / (Loss) on Sale of Assets Profit / (Loss) on the sale of Investment  Operating Profit before Working Capital Changes  Working capital changes: (Increase) / Decrease in trade and other receivables (Increase) / (Decrease) in other current assets (Increase) / (Decrease) in other current liabilities Increase / (Decrease) in trade and other payables  10.94 (186.75)  Profit / (Loss) on Sale of Assets	)		
Profit / (Loss) on the sale of Investment (0.37) (8.93) 39.7  Operating Profit before Working Capital Changes 19.48  Working capital changes: (Increase) / Decrease in trade and other receivables 17.06 29.9 (Increase) / (Decrease) in other current assets (214.75) 78.7 (Increase) / (Decrease) in other current liabilities - Increase / (Decrease) in trade and other payables 10.94 (186.75) (8.60)	3)		
Operating Profit before Working Capital Changes 19.48  Working capital changes:  (Increase) / Decrease in trade and other receivables 17.06 29.9  (Increase) / (Decrease) in other current assets (214.75) 78.7  (Increase) / (Decrease) in other current liabilities			
Working capital changes:  (Increase) / Decrease in trade and other receivables 17.06 29.9  (Increase) / (Decrease) in other current assets (214.75) 78.7  (Increase) / (Decrease) in other current liabilities	39.95		
Working capital changes:  (Increase) / Decrease in trade and other receivables 17.06 29.9  (Increase) / (Decrease) in other current assets (214.75) 78.7  (Increase) / (Decrease) in other current liabilities			
(Increase) / Decrease in trade and other receivables17.0629.9(Increase) / (Decrease) in other current assets(214.75)78.7(Increase) / (Decrease) in other current liabilitiesIncrease / (Decrease) in trade and other payables10.94(186.75)(8.6	25.15		
(Increase) / Decrease in trade and other receivables17.0629.9(Increase) / (Decrease) in other current assets(214.75)78.7(Increase) / (Decrease) in other current liabilitiesIncrease / (Decrease) in trade and other payables10.94(186.75)(8.6			
(Increase) / (Decrease) in other current assets (214.75) 78.7 (Increase) / (Decrease) in other current liabilities	3		
(Increase) / (Decrease) in other current liabilities Increase / (Decrease) in trade and other payables 10.94 (186.75) (8.6	1		
Increase / (Decrease) in trade and other payables 10.94 (186.75) (8.6			
	7) 100.03		
(127)	125.18		
[24] 이렇게 하는 사람들은 보고 있다면 하는 것이 없는 것이 없는 것이 되었다면 하다면 하는데 그렇게 하는데	123.10		
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

Place: Kolkata

Dated the 30th day of May, 2022



Shilpa Jhunjhunwala Managing Director DIN-01945627