

# **JAYSHREE NIRMAN LIMITED**

**CIN : L45202WB1992PLC054157**

**Dated: 12<sup>th</sup> November, 2024**

**To,  
The Secretary  
The Calcutta Stock Exchange Ltd.  
7, Lyons Range,  
Kolkata - 700 001.**

**Sub: Outcome of the Board Meeting.**

**Dear Sir,**

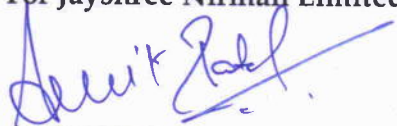
**In a Meeting of Board of Directors of the Company held today, it has been decided, interalia as under:-**

- **The Board of Directors approved the Un-Audited Accounts for the quarter ended 30<sup>th</sup> September, 2024 which is attached herewith along with the Auditors Review Report thereon.**

**The Board Meeting commenced at 12:30 p.m. and concluded at 3:25 p.m.**

**Thanking You,**

**Yours Faithfully,  
For Jayshree Nirman Limited**



**Amit N Patel  
Authorised Signatory  
DIN: 09795548**

# J JAIN & COMPANY

## CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Quarterly and year to date unaudited financial results of the Jayshree Nirman Limited pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 as amended, for the quarter and six-month period ended September 30, 2024

To  
The Board of Directors  
Jayshree Nirman Limited

We have reviewed the accompanying unaudited financial results of Jayshree Nirman Limited ("the Company") for the quarter and six months ended on September 30, 2024 and financial statement as on that date and cash flow for the half year ended September 30, 2024 ("the Statement") 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 "Listing Regulations").

1. The preparation of financial result is in accordance with the recognition and measurement principles laid down in India Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Company Act 2013 as amended read with relevant circulars is the responsibilities of the Company's Board of Director and has been approved by the Company's Board of Director. Our responsibility is to express opinion on this financial result based on our review.
2. We conducted our review on the result in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. The standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial result is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the standard on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circulars issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended, to the extent applicable.

3. Based on our review conducted as above, nothing has come to our attention that cause us to believe that the accompanying unaudited financial results prepared in accordance with recognition and measurements principles laid down in applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For J Jain & Company  
Chartered Accountants  
FRN no 310064E

*Sanjay Lodha*

CA Sanjay Lodha

Partner

Membership No : 058266

UDIN: 24058266BJ22JF8525

Place: Kolkata

Date: 12/11/2024

Head Office.: 23A, Netaji Subhas Road, 11th Floor, Room No. 44, Kolkata - 700 001

Phone : 033-2230 2243, 4001 5422, e-mail : ho@jjainco.com, www.jjainco.com

Branches : KOLKATA, DELHI, BHUBANESWAR, JABALPUR



**JAYSHREE NIRMAN LIMITED**  
 Regd. Office: Room No. 503, 1, British India Street, Kolkata - 700 069  
 Email ID: jayshreenirmanlimited@gmail.com  
 Balance Sheet as at 30 September, 2024 (in '000s)

	Particulars	As at 30.09.2024 Un-audited	As at 31.03.2024 Audited
<b>I. ASSETS</b>			
1 Non - Current Assets			
(a) Property, Plant and Equipment & Intangible Assets	4.942	7.020	
(b) Financial Assets			
(i) Investments	4365735.348	3198356.767	
(c) Other Non Current Assets	15380.290	16005.766	
2 Current Assets			
(a) Financial Assets			
(i) Trade Receivables	2.200	2.200	
(ii) Cash and Cash Equivalents	3758.756	4761.428	
(iii) Loans			
(iv) Other Financial Assets	240.000	1513.116	
(b) Current Tax Assets (Net)	0.000	29.004	
(c) Other Current Assets	102669.804	758.247	
<b>Total Assets</b>	<b>4487791.341</b>	<b>3221433.549</b>	
<b>II. EQUITY AND LIABILITIES</b>			
1 Equity			
(a) Equity Share Capital	50612.000	50612.000	
(b) Other Equity	3961780.111	2828841.751	
2 Liabilities			
Non Current Liabilities			
(a) Financial Liabilities	0.000	55285.194	
(b) Deferred Tax Liabilities(Net)	458734.946	285815.459	
Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings			
(ii) Other Financial Liabilities	90.533	537.500	
(iii) Short Term provisions	16556.314	0.000	
(b) Other current Liabilities	17.437	341.645	
<b>Total Equity and Liabilities</b>	<b>4487791.341</b>	<b>3221433.549</b>	

**NOTES**

- The figures for the corresponding previous quarter have been regrouped/reclassified wherever necessary to make them comparable
- The figures for the quarter ended 30th September 2024 represents the balance between audited financials in respect of the full financial year and those reviewed financials which were published till the third quarter of the respective financial years.
- The above results have been reviewed by the Audit committee and taken on record by the Board of directors at its meeting held on 12th November 2024. these accounts have been subjected to review by the Statutory auditors as required.
- There is no reportable segment as per Indian Accounting Standard 108.
- The provisionsl Financial Results for the three months are not indicative of the results for the full financial year.

By the Order of the Board  
 For Jayshree Nirman Limited

*Amit N Patel*  
 AUTHORIZED SIGNATORY  
 DIN: 09795548  
 DATED: 12/11/2024  
 PLACE: KOLKATA

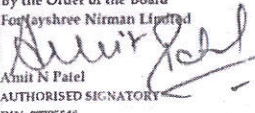


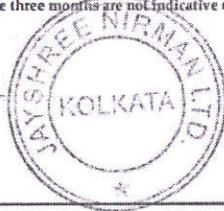


Statement of Un-audited results for Quarter and six months ended 30th September, 2024 (in 000s)						
Particulars	3 months Ended			6 months Ended		Year Ended
	(Unaudited) 30.09.2024	(Unaudited) 30.06.2024	(Unaudited) 30.09.2023	(Unaudited) 30.09.2024	(Unaudited) 30.09.2023	(Audited) 31.03.2024
1 Revenue from Operations	177641.473	0.000	0.000	177641.473	0.000	262927.982
2 Other Income	56084.736	393.228	4024.320	56477.964	4924.230	22377.094
<b>Total Income (I+II)</b>	<b>233726.209</b>	<b>393.228</b>	<b>4024.320</b>	<b>234119.436</b>	<b>4924.230</b>	<b>285305.076</b>
3 Expenditure						
a Purchases	178607.517	0.000	0.000	178607.517	0.000	261303.766
b Employee Benefit Expenses	132.000	105.000	99.000	237.000	165.000	436.000
c Finance Cost	0.000	0.000	0.000	0.000	0.000	1994.520
d Depreciation & Amortisation Expenses	1.039	1.039	4.510	2.078	9.020	18.048
e Other Expenditure	2065.695	822.671	3278.600	2888.367	3964.220	8799.626
<b>Total Expenses</b>	<b>180806.251</b>	<b>928.710</b>	<b>3382.110</b>	<b>181734.962</b>	<b>4138.240</b>	<b>272551.960</b>
4 Profit before tax	52919.957	-535.482	642.210	52384.474	785.990	12753.115
a Income Tax	13445.617	24.920	-33162.560	13470.537	1308.280	4502.540
b Deferred Tax	0.133	0.132	4756.680	0.265	4824.552	4822.620
c Income Tax For Earlier Years	0.000	0.000	0.000	0.000	0.000	778.900
<b>Sub Total (a+b+c)</b>	<b>13445.750</b>	<b>25.052</b>	<b>-28405.880</b>	<b>13470.802</b>	<b>6132.832</b>	<b>10104.060</b>
5 Net Profit after Tax	39474.207	-560.534	29048.090	38913.672	-5345.842	2649.055
6 Other Comprehensive Income after Tax						
a Changes in FV gain/(loss) of FVOCI equity Instruments	464803.085	842107.210	-58627.810	1306910.295	346548.460	1279206.105
b Income tax relating to items that will not be reclassified to Profit or Loss	63876.178	149009.430	58044.660	212855.608	11692.500	-164787.835
<b>Total Other Comprehensive Income</b>	<b>400926.907</b>	<b>693097.780</b>	<b>-116672.470</b>	<b>1094024.687</b>	<b>334855.960</b>	<b>1114418.270</b>
7 <b>Total Comprehensive Income &amp; Other Comprehensive Income for the period</b>	<b>440401.114</b>	<b>692537.246</b>	<b>-87624.390</b>	<b>1132938.360</b>	<b>329509.118</b>	<b>1117067.325</b>
8 Paid-up Equity Share Capital Face value Rs. 10 each	50,612	50,612	50,612	50,612	50,612	50,612
9 Other Equity				39,61,780	20,41,284	28,28,842
10 Earnings per equity share (Nominal value per share` 10/-)						
a Basic (*)	7.80	-0.11	5.74	7.69	-1.06	0.52
b Diluted (*)	7.80	-0.11	5.74	7.69	-1.06	0.52

**NOTES**

- The figures for the corresponding previous quarter have been regrouped/reclassified wherever necessary to make them comparable
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- The above results have been reviewed by the Audit committee and taken on record by the Board of directors at its meeting held on 12th November 2024. these accounts have been subjected to review by the Statutory auditors as required.
- There is no reportable segment as per Indian Accounting Standard 108.
- The provisions/ Financial Results for the three months are not indicative of the results for the full financial year.

By the Order of the Board  
 For Jayshree Nirman Limited  
  
 Amit N Patel  
 AUTHORISED SIGNATORY  
 DIN: 07795548  
 DATED: 12/01/2024  
 PLACE: KOLKATA



**JAYSHREE NIRMAL LIMITED**  
**CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2024**

Particulars	As at 30th September, 2024 (Un-Audited) ₹ in '000	As at 30th September, 2023 (Un-Audited) ₹ in '000
<b>I. Cash flow from operating activities</b>		
Net profit before tax and after extra ordinary items	52384.474	785.990
Add : Depreciation Charged to Profit & Loss Account	2.078	9.024
Less : Profit due to change in Fair Value of Investments	-	-
Less : Profit on Liquid Mutual Funds	-	-1754.210
Less : Interest Income	-506.250	-506.250
Less : Sundry Balance Written Off	-54153.468	-
Less : Dividend Income	-1516.145	-2626.420
Operating profit before working capital adjustments	-3789.310	-4091.866
Adjust: Trade receivables	-	10995.130
Adjust: Other Non current Assets	-	-
Adjust: Other Financial Assets	1273.116	-25787.850
Adjust: Other Current Assets	-101911.557	-385.890
Adjust: Other Financial Liabilities	-446.967	-450.000
Adjust: Other Current Liabilities	-324.208	-7004.740
Cash generated by operations	-105198.926	-26725.216
Less : Direct taxes paid	0.000	-44062.640
Cash flow before adjustment of extra ordinary items	-105198.926	-70787.856
Net cash inflow / (outflow) (A)	-105198.926	-70787.856
<b>II. Cash flow from investing activities</b>		
Dividend income	1516.145	2626.420
Interest Income	0.000	0.000
Purchase of Investments	-652914.943	-1243542.490
Sale of Investments	792446.657	1311480.422
Purchase of Fixed Assets	0.000	0.000
Income Tax Paid	-36851.605	0.000
Net cash inflow / (outflow) (B)	104196.254	70564.352
<b>III. Cash flow from financing activities</b>		
Proceeds from/ repayment of long term borrowings	-	-
Net cash inflow / (outflow) (C)	-	-
Net increase/(decrease) in cash and cash equivalents (A+B+C)	-1002.672	-223.504
Opening cash and cash equivalents	4761.428	282.136
Closing cash and cash equivalents	3758.756	58.632

Cash & Cash Equivalent at the end of the year consist of:

Particulars	As at 30th September, 2024 (Un-Audited)	As at 30th September, 2023 (Un-Audited)
a) Cash in Hand	44.989	47.184
b) Cash with Schedule Banks In Current Accounts	3713.767	11.454
c) Fixed Deposit	3758.756	58.638

**Notes:**

- 1) The above Cash Flow Statement has been prepared under the " Indirect Method" as set out in the Indian Accounting Standard -7 on Cash Flow Statement.
- 2) Cash & Cash Equivalent do not include any amount which is not available to the Company for its use.

By the Order of the Board  
For Jayshree Nirman Limited

*Amit N Patel*  
AUTHORISED SIGNATORY  
DIN: 09795548  
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