

# JAYSHREE NIRMAN LIMITED

CIN : L45202WB1992PLC054157

Dated: 12<sup>th</sup> February, 2024

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

Sub: Outcome of the Board Meeting.

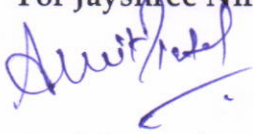
Dear Sir,

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 31<sup>st</sup> December, 2023 which is attached herewith along with the Auditors Report thereon.

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 Unaudited quarterly and year to date financial results of the Jayshree Nirman Limited pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 as amended,**

**Review Report to  
The Board of Directors  
Jayshree Nirman Limited**

We have reviewed the accompanying statement of unaudited financial results of **Jayshree Nirman Limited** ("the Company") for the quarter ended 31<sup>st</sup> December 2023 and year to date period from 1<sup>st</sup> April 2023 to 31<sup>st</sup> December 2023 ("the Statement") attached herewith, being prepared and 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 a conclusion 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,

**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



# J JAIN & COMPANY

CHARTERED ACCOUNTANTS

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.

## Other Matter

The comparative figures in the statement for the three months ended December 2022 and nine month ended December 2022 were reviewed by the predecessor auditor who express unmodified opinion vide their report dated 13<sup>th</sup> Feb 2023. Reliance has been placed by us on these figures for the purpose of these financial results and our report thereupon.

Our conclusion on the statement is not modified in respect of this matter

For J Jain & Company  
Chartered Accountants  
FRN no 310064E

CA Sanjay Lodha  
Partner  
Membership No :058266  
UDIN: 24058266BJZYXV8104  
Place : Kolkata  
Date:

12 FEB 2024

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# JAYSHREE NIRMAN LIMITED

Regd. Office: Room No. 503, 1, British India Street, Kolkata - 700 069

Email ID: jayshreenirmanlimited@gmail.com

CIN : L45202WB1992PLC054157

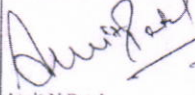
## Statement of Un-audited results for Quarter ended 31st December, 2023 (in 000s)

Particulars	3 months Ended			9 months Ended		Year Ended
	(Unaudited) 31.12.2023	(Unaudited) 30.09.2023	(Unaudited) 31.12.2022	(Unaudited) 31.12.2023	(Unaudited) 31.12.2022	(Audited) 31.03.2023
1 Revenue from Operations	-	-	264.56	-	639.56	889.21
2 Other Income	1,625.73	4,024.32	16,839.22	6,549.96	25,640.22	71,833.63
<b>Total Income (I+II)</b>	<b>1,625.73</b>	<b>4,024.32</b>	<b>17,103.77</b>	<b>6,549.96</b>	<b>26,279.78</b>	<b>72,722.84</b>
3 Expenditure						
a Employee Benefit Expenses	157.00	99.00	99.00	322.00	305.67	419.67
b Depreciation & Amortisation Expenses	4.51	4.51	5.55	13.54	5.55	12.18
c Other Expenditure	1,633.22	3,278.60	636.08	5,597.44	1,399.41	12,282.52
<b>Total Expenses</b>	<b>1,794.73</b>	<b>3,382.11</b>	<b>740.63</b>	<b>5,932.98</b>	<b>1,710.62</b>	<b>12,714.37</b>
4 Profit before tax	-169.00	642.21	16,363.14	616.98	24,569.16	60,008.47
a Income Tax	14,323.48	-33,162.56	1,879.36	15,631.77	2,152.36	11,702.15
b Deferred Tax	-0.80	4,756.68	-	4,823.756	-	0.68
<b>Sub Total (a+b)</b>	<b>14,322.69</b>	<b>-28,405.88</b>	<b>1,879.36</b>	<b>20,455.52</b>	<b>2,152.36</b>	<b>11,702.83</b>
5 Net Profit after Tax	-14,491.69	29,048.09	14,483.78	-19,838.54	22,416.80	48,305.64
6 Other Comprehensive Income after Tax						
a Changes in FV gain/(loss) of FVOCI equity instruments	3,67,391.11	-58,627.81	-	7,13,939.58	-	-8,06,601.62
b Tax relating to items that will not be reclassified to Profit or Loss	39,187.83	58,044.66	-	50,880.33	-	91,578.21
<b>Total Other Comprehensive Income</b>	<b>3,28,203.28</b>	<b>-1,16,672.47</b>	<b>-</b>	<b>6,63,059.25</b>	<b>-</b>	<b>-7,15,023.41</b>
<b>Total Comprehensive Income &amp; Other Comprehensive Income for the period</b>	<b>3,13,711.59</b>	<b>-87,624.38</b>	<b>14,483.78</b>	<b>6,43,220.71</b>	<b>22,416.80</b>	<b>-6,66,717.77</b>
8 Paid-up Equity Share Capital Face value Rs. 10 each						
9 Earnings per equity share (Nominal value per share 10/-)						
a Basic ( )	-2.86	5.74	2.86	-3.92	4.43	9.54
b Diluted ( )	-2.86	5.74	2.86	-3.92	4.43	9.54

### NOTES

- The figures for the corresponding previous quarter have been regrouped/ reclassified wherever necessary to make them comparable.
- The figures for the quarter ended 31st March 2023 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 February 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: 09795548  
DATE: 12.02.2024  
PLACE: KOLKATA

