

JAYSHREE NIRMAN LIMITED

CIN : L45202WB1992PLC054157

Dated: 13th November, 2023

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

Sub: Outcome of the Board Meeting.

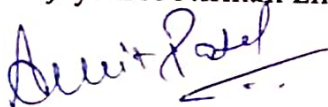
Dear Sir,

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 30th September, 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 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, 2023

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, 2023 and financial statement as on that date and cash flow for the half year ended September 30, 2023 ("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

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

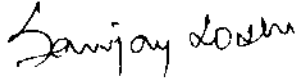
issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matter

The comparative figures in the statement for the three months ended September 2022 and six month ended September 2022 were reviewed by the predecessor auditor who express unmodified opinion vide their report dated 12th Nov 2022. 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: 23058266BGTSZI6585
Place : Kolkata
Date: 13th Nov 2023.

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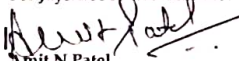
JAYSHREE NIRMAN LIMITED
Regd. Office: Room No. 503, 1, British India Street, Kolkata - 700 069
Email ID: jayshreenirmanlimited@gmail.com
Balance Sheet as at 31 March, 2023

Balance Sheet as at 31 March, 2023			
	Particulars	As at 30.09.2023 Un-audited	As at 31.03.2023 Audited
I.	ASSETS		
1	Non - Current Assets		
	(a) Property, Plant and Equipment & Intangible Assets	16.04	25.07
	(b) Financial Assets		
	(i) Investments	2,251,559.64	1,971,194.90
2	Current Assets		
	(a) Financial Assets		
	(i) Trade Receivables	25,928.70	36,923.84
	(ii) Cash and Cash Equivalents	58.64	282.14
	(iii) Loans	15,600.77	15,094.52
	(iv) Other Financial Assets	26,027.85	240.00
	(b) Current Tax Assets (Net)	-	2,103.03
	(c) Other Assets	428.54	42.65
	Total Assets	2,319,620.66	2,025,906.14
II.	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	50,612.00	50,612.00
	(b) Other Equity	2,041,283.55	1,711,774.43
2	Liabilities		
	Non Current Liabilities		
	(a) Financial Liabilities	-	55,285.19
	(b) Deferred Tax Liabilities(Net)	164,445.83	200,689.78
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	55,285.19	-
	(ii) Other Financial Liabilities	90.00	540.00
	(iii) Short Term provisions	7,904.09	-
	(b) Other Liabilities	-	7,004.74
	Total Equity and Liabilities	2,319,620.66	2,025,906.14
The accompanying notes 1 to 41 are an integral part of the standalone financial statements			

NOTES

1. The figures for the corresponding previous quarter have been regrouped/reclassified wherever necessary to make them comparable
2. 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.
3. The above results have been reviewed by the Audit committee and taken on record by the Board of directors at its meeting held on 13th November 2023. these accounts have been subjected to review by the Statutory auditors as required.
4. There is no reportable segment as per Indian Accounting Standard 108.
5. 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
DATED 13/11/2023
PLACE: KOLKATA

JAYSHREE NIRMAN LIMITED

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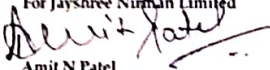
Statement of Un-audited results for Quarter ended 30th September, 2023 (in 000s)

	Particulars	3 months Ended			6 months Ended		Year Ended
		(Unaudited) 30.09.2023	(Unaudited) 30.06.2023	(Unaudited) 30.09.2022	(Unaudited) 30.09.2023	(Unaudited) 30.09.2022	(Audited) 31.03.2023
1	Revenue from Operations	-	-	375.00	-	375.00	889.21
2	Other Income	4,024.32	349,295.93	8,441.00	4,924.23	8,446.00	71,833.63
	Total Income (I+II)	4,024.32	349,295.93	8,816.00	4,924.23	8,821.00	72,722.84
3	Expenditure						
a	Employee Benefit Expenses	99.00	66.00	124.00	165.00	207.00	419.67
b	Depreciation & Amortisation Expenses	4.51	4.51	-	9.02	-	12.18
c	Other Expenditure	3,278.60	685.63	658.00	3,964.22	763.00	12,282.52
	Total Expenses	3,382.11	756.14	782.00	4,138.24	970.00	12,714.37
4	Profit before tax	642.21	348,539.79	8,034.00	785.98	7,851.00	60,008.47
a	Income Tax	-33,162.56	34,470.84	273.00	1,308.28	273.00	11,702.15
b	Deferred Tax	4,756.68	67.87	-	4,824.552	-	0.68
	Sub Total (a+b)	-28,405.88	34,538.71	273.00	6,132.84	273.00	11,702.83
5	Net Profit after Tax	29,048.09	314,001.08	7,761.00	-5,346.85	7,578.00	48,305.64
6	Other Comprehensive Income after Tax						
a	Changes in FV gain/(loss) of FVOCI equity Instruments	-58,627.81	405,176.27	-	346,548.46	-	-806,601.62
b	Income tax relating to items that will not be reclassified to Profit or Loss	58,044.66	-46,352.17	-	11,692.50	-	91,578.21
	Total Other Comprehensive Income	-116,672.47	358,824.11	-	334,855.97	-	-715,023.41
7	Total Comprehensive Income & Other Comprehensive Income for the period	-87,624.38	672,825.18	7,761.00	329,509.12	7,578.00	-666,717.77
8	Paid-up Equity Share Capital Face value Rs. 10 each						
9	Earnings per equity share (Nominal value per share 10/-)						
a	Basic (₹)	5.74	62.04	1.53	-1.06	1.50	9.54
b	Diluted (₹)	5.74	62.04	1.53	-1.06	1.50	9.54

NOTES

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- 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

JAYSHREE NIRMAN LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2023

Particulars	As at 30th September,2023 ₹ in '000	As at 31st March,2023 (Audited) ₹ in '000
I. Cash flow form operating activities		
Net profit before tax and after extra ordinary items	785.98	60,008.48
Add : Depreciation Charged to Profit & Loss Account	9.02	12.18
Less : Profit due to change in Fair Value of Investments	-	-
Less : Profit on Liquid Mutual Funds	-1,754.21	-
Less : Profit on Sale of Investments	-	-
Less : Sundry Balance Written Off	-	-11.80
Less : Dividend Income	-2,626.42	-22,713.97
Operating profit before working capital adjustments	-3,585.62	37,294.89
Adjust: Trade receivables	10,995.13	-36,923.84
Adjust: Loans	-506.25	-491.90
Adjust: Other Financial Assets	-25,787.85	-60.00
Adjust: Other Current Assets	-385.89	274.20
Adjust: Other Financial Liabilities	-450.00	497.68
Adjust: Other Current Liabilities	-7,004.74	7,016.43
Cash generated by operations	-26,725.21	7,607.46
Less : Direct taxes paid	-44,062.64	-12,865.43
Cash flow before adjustment of extra ordinary items	-70,787.85	-5,257.97
Net cash inflow / (outflow) (A)	-70,787.85	-5,257.97
II. Cash flow from investing activities		
Dividend income	2,626.42	22,713.97
Loans Given	-	-
Purchase of Investments	-1,243,542.49	-322,859.78
Sale of Investments	1,311,480.42	305,458.05
Purchase of Fixed Assets	-	-37.25
Net cash inflow / (outflow) (B)	70,564.35	5,274.98
III. Cash flow from financing activities		
Proceeds from/ repayment of long term borrowings	-	-
Net cash inflow / (outflow) (C)	-	-
Net increase/(decrease) in cash and cash equivalents (A+B+C)	-223.50	17.02
Opening cash and cash equivalents	282.14	265.12
Closing cash and cash equivalents	58.64	282.14

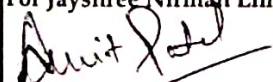
Cash & Cash Equivalent at the end of the year consist of:

Particulars	As at 30th September,2023	As at 31st March,2023 (Audited)
a) Cash in Hand	47.18	49.09
b) Cash with Schedule Banks		
In Current Accounts	11.45	233.05
c) Fixed Deposit	-	-
	58.64	282.14

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

DATED 13/11/2023

PLACE: KOLKATA