



Independent Auditor's Review Report

To,
The Board of Directors
Jayshree Chemicals Limited

1. We have reviewed the accompanying statement of unaudited financial results of Jayshree Chemicals Limited for the quarter and nine months ended 31st December 2024 being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



Kolkata
14th February 2025

For AMK & Associates
Chartered Accountants
FRN: 327817E

Bhupendra Kumar Bhutia
Partner

M.No. 059363

UDIN: 25059363AMK025279

JAYSHREE CHEMICALS LIMITED
Registered Office : 14 Netaji Subash Road, Kolkata-700001
CIN : L24119WB1962PLC218608

Statement of Un-Audited Financial Results For The Quarter and Nine Months Ended 31st December 2024

Rs. In Lakhs

Sl No	PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1	(a) Revenue from Operations	461	417	328	1,268	943	1,282
	(b) Other income	21	22	22	65	91	114
	Total Income	482	439	350	1,333	1,034	1,396
2	Expenses						
	(a) Purchases of stock-in-trade	413	337	297	1,101	805	1,105
	(b) Change in inventories of finished goods,work-in-progress and stock-in-trade	7	13	1	6	(4)	6
	(c) Freight & Forwarding Expense	14	10	9	35	28	34
	(d) Employee Benefits Expense	20	19	18	58	55	73
	(e) Finance Costs	1	1	2	4	7	10
	(f) Depreciation and Amortisation Expense	6	6	6	18	19	25
	(g) Other Expense	29	31	32	108	102	365
	Total expenses	490	417	365	1,330	1,012	1,818
3	Profit before Exceptional Items and Tax (1 - 2)	(8)	22	(15)	3	22	(222)
4	Exceptional Items	5	8	4	14	27	129
5	Profit Before Tax (3 - 4)	(13)	14	(19)	(11)	(5)	(351)
6	Tax Expense	-	-	-	-	-	-
7	Profit for the Period (5-6)	(13)	14	(19)	(11)	(5)	(351)
8	Other Comprehensive Income (net of tax)	-	-	-	-	-	-
9	Total Comprehensive Income for the Period (7+8)	(13)	14	(19)	(11)	(5)	(351)
10	Paid-up Equity Share Capital (Face Value of the Share Rs.10/- each)	2933	2933	2933	2933	2933	2933
11	Earnings per share (of Rs. 10/- each) :						
	(a) Basic	(0.04)	0.05	(0.06)	(0.04)	(0.02)	(1.20)
	(b) Diluted	(0.04)	0.05	(0.06)	(0.04)	(0.02)	(1.20)

Un-Audited Segment Revenue, Segment Result, Segment Assets & Segment Liabilities for The Nine Months Ended 31.12.2024

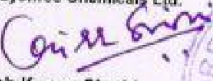
PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
	31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
Segment Revenue (Gross)						
Trading Division	456	379	321	1,203	872	1,206
Wind Power Division	5	38	7	65	71	76
Electric Division	-	-	-	-	-	-
Net Sales/Income from Operations	461	417	328	1,268	943	1,282
Segment Results						
Profit / (Loss) before tax and interest from each segment						
Trading Division	9	5	3	15	7	(209)
Wind Power Division	(7)	25	(6)	28	35	29
Electric Division	(1)	(1)	(3)	(3)	15	14
Net Profit / (Loss) for the year (before finance costs, tax and exceptional items) from each segment	1	29	(6)	40	57	(166)
Less-Finance Costs	(1)	(1)	(2)	(4)	(7)	(10)
Less-Exceptional Item (net)	(5)	(8)	(4)	(14)	(27)	(129)
Add: Other Un-allocable income net off un-allocable expenditure	(6)	(6)	(7)	(33)	(28)	(46)
Total Profit / (loss) before Tax	(13)	14	(19)	(11)	(5)	(351)
SEGMENT ASSETS						
Trading Division	444	380	355	444	355	334
Wind Power Division	290	342	342	290	342	333
Electric Division	11	12	12	11	12	12
Unallocated Asset	1,047	1,090	1,419	1,047	1,419	1,095
TOTAL ASSETS	1,792	1,824	2,128	1,792	2,128	1,774
SEGMENT LIABILITIES						
Trading Division	101	114	9	101	9	3
Wind Power Division	2	10	5	2	5	10
Electric Division	9	9	4	9	4	10
Unallocated Liabilities	648	646	723	648	723	708
TOTAL LIABILITIES	760	779	741	760	741	731



Notes:

- 1 The above financial results have been Reviewed by the Audit Committee and approved by the Board of Directors at their Meetings held on 14/02/2025.
- 2 The above financials results have been Reviewed by the Statutory Auditors as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3 The above financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 4 The exceptional item consists sum of Rs 14 Lakh upto 31/12/2024 for expenses incurred relating to sale of caustic soda manufacturing plant to Grasim Industries Ltd. (Formerly Aditya Birla Chemical (India) Ltd.) during the financial year 2014-2015.
- 5 The National Company Law Tribunal ("NCLT"), Kolkata Bench have by its order dated 25/04/2024 approved the Scheme of Amalgamation ("Scheme") of its wholly-owned subsidiaries viz., East Coast Powers Ltd and Bangur Exim Pvt. Ltd. The Appointed date of the Scheme is 01/04/2023. The said scheme has been made effective from 04/05/2024. Consequently, the above mentioned wholly owned subsidiaries of the Company stand dissolved without winding up.
Since the amalgamated entities are under common control, the accounting of the said amalgamation has been done by applying Pooling of Interest method as prescribed in Appendix C of Ind AS 103 'Business Combinations'. While applying Pooling of interest method, the Company has recorded all assets, liabilities and reserves attributable to the wholly owned subsidiaries at their carrying values as appearing in the consolidated financial statements of the Company. Consequently, the for the corresponding quarter and nine months ended 31/12/2023 figures have been restated considering that the amalgamation has taken place from the beginning of the preceding period i.e. 01/04/2022 as required under Appendix C of Ind AS 103.
- 6 As the Company have no Subsidiary, Associates or Joint Venture as on 31st December 2024, it is not required to prepare and present consolidated financial statements.
- 7 Figures for the previous periods have been regrouped wherever necessary.

For Jayshree Chemicals Ltd.


Rajesh Kumar Singhi
Executive Director & CFO
(Din: 01210804)

