



AMK & ASSOCIATES
Chartered Accountants

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Independent Auditor's Report

**To,
The Board of Directors
Jayshree Chemicals Limited**

Report on the audit of the Annual Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date financial results of Jayshree Chemicals Limited for the quarter ended 31st March 2025 and the year-to-date results for year ended 31st March 2025 ("the Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year-to-date results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of net loss and total comprehensive loss and other financial information for the quarter ended 31st March 2025 as well as the year-to-date results for the period from 1st April, 2024 to 31st March, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the annual financial results.





Management's Responsibilities for the Annual Financial Results

The Statement has been prepared on the basis of the annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net loss and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.



We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the annual financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the annual financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the annual financial results.





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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes the results for the quarter ended March 31, 2025, being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025, and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Kolkata
24th April 2025



For AMK & Associates
Chartered Accountants
FRN: 327817E

Bhupendra Kumar Bhutia
Partner
M.No. 059363
UDIN:25059363BMGABM2849

JAYSHREE CHEMICALS LIMITED
Registered Office : 14 Netaji Subash Road, Kolkata-700001
CIN : L24119WB1962PLC218608
Statement of Audited Financial Results For The Quarter and Year Ended 31st March'2025

Rs. In Lakhs

Sl No	PARTICULARS	QUARTER ENDED			YEAR ENDED	
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
1	(a) Revenue from Operations	421	461	339	1,689	1,282
	(b) Other income	21	21	23	86	114
	Total Income	442	482	362	1,775	1,396
2	Expenses					
	(a) Purchases of stock-in-trade	379	413	300	1,480	1,105
	(b) Change in inventories of finished goods, work-in-progress and stock-in-trade	8	7	10	14	6
	(c) Freight & Forwarding Expense	6	14	6	41	34
	(d) Employee Benefits Expense	18	20	18	76	73
	(e) Finance Costs	2	1	3	6	10
	(f) Depreciation and Amortisation Expense	8	6	6	26	25
	(g) Other Expense	29	29	263	137	365
	Total expenses	450	490	606	1,760	1,618
3	Profit before Exceptional Items and Tax (1 - 2)	(8)	(8)	(244)	(5)	(222)
4	Exceptional Items	8	5	102	22	129
5	Profit Before Tax (3 - 4)	(16)	(13)	(346)	(27)	(351)
6	Tax Expense	-	-	-	-	-
7	Profit for the Period (5-6)	(16)	(13)	(346)	(27)	(351)
8	Other Comprehensive Income (net of tax)	(0)	-	0	(0)	
9	Total Comprehensive Income for the Period (7+8)	(16)	(13)	(346)	(27)	(351)
10	Paid-up Equity Share Capital (Face Value of the Share Rs.10/- each)	2933	2933	2933	2933	2933
11	Earnings per share (of Rs. 10/- each) :					
	(a) Basic	(0.05)	(0.04)	(1.18)	(0.09)	(1.20)
	(b) Diluted	(0.05)	(0.04)	(1.18)	(0.09)	(1.20)

Audited Segment Revenue, Segment Result, Segment Assets & Segment Liabilities for The Year Ended 31.03.2025

PARTICULARS	QUARTER ENDED			YEAR ENDED	
	31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
	(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
Segment Revenue (Gross)					
Trading Division	417	456	334	1,620	1,206
Wind Power Division	4	5	5	69	76
Electric Division	-	-	-	-	-
Net Sales/Income from Operations	421	461	339	1,689	1,282
Segment Results					
Profit / (Loss) before tax and interest from each segment					
Trading Division	6	9	(216)	21	(209)
Wind Power Division	(9)	(7)	(6)	19	29
Electric Division	(1)	(1)	(1)	(4)	14
Net Profit / (Loss) for the year (before finance costs, tax and exceptional items) from each segment	(4)	1	(223)	36	(166)
Less-Finance Costs	(2)	(1)	(3)	(6)	(10)
Less-Exceptional Item (net)	(8)	(5)	(102)	(22)	(129)
Add: Other Un-allocable income net off un-allocable expenditure	(2)	(6)	(18)	(35)	(46)
Total Profit / (loss) before Tax	(16)	(13)	(346)	(27)	(351)
SEGMENT ASSETS					
Trading Division	590	444	334	590	334
Wind Power Division	321	290	333	321	333
Electric Division	11	11	12	11	12
Unallocated Asset	890	1,047	1,095	890	1,095
TOTAL ASSETS	1,812	1,792	1,774	1,812	1,774
SEGMENT LIABILITIES					
Trading Division	85	101	3	85	3
Wind Power Division	46	2	10	46	10
Electric Division	9	9	10	9	10
Unallocated Liabilities	656	648	708	656	708
TOTAL LIABILITIES	796	760	731	796	731



Statement of Assets and Liabilities			
Disclosure as per the regulations 33 of SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015			
Rs. In Lakhs			
Particulars	As at 30/03/2025 (Audited)	As at 31/03/2024 (Audited)	
ASSETS:			
I Non-current Assets			
1 (a) Property, Plant & Equipment	272	260	
(b) Capital work-in-progress	-	-	
(c) Other Intangible Assets	1	-	
(c) Financial Assets			
(i) Investments	-	-	
Other Financial Assets	6	5	
(d) Deferred Tax Assets (Net)	1	1	
(e) Other Non current Assets	8	8	
	288	274	
2 Current Assets			
(a) Inventories	6	20	
(b) Financial Assets			
(i) Investments	103	-	
(i) Trade receivables	449	376	
(ii) Cash & cash equivalents	12	22	
(iii) Bank balances other than (ii) above	804	761	
(iv) Loans	-	170	
(v) Other Financial Assets	2	2	
(c) Current Tax Assets (Net)	96	97	
(d) Other Current Assets	51	52	
	1,523	1,500	
TOTAL ASSETS	1,811	1,774	
EQUITY AND LIABILITIES:			
II Equity			
1 (a) Equity Share capital	2,933	2,933	
(b) Other Equity	(1,917)	(1,890)	
	1,016	1,043	
2 Non-current Liabilities :			
(a) Provisions	3	3	
	3	3	
3 Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	78	56	
(ii) Trade Payables			
(A) total outstanding dues of micro enterprises and small enterprises;	-	-	
(B) total outstanding dues of creditors other than micro enterprises	21	14	
(iii) Other financial liabilities	75	41	
(b) Other current liabilities	396	393	
(c) Provisions	222	224	
	792	728	
TOTAL EQUITY AND LIABILITIES	1,811	1,774	

Notes:

- The above financial results have been Reviewed by the Audit Committee and approved by the Board of Directors at their Meetings held on 24/04/2025. The Statutory Auditor have expressed an unmodified audit opinion on these results.
- The above financial results have been prepared in accordance with Indian Accounting Standards("IndAS") prescribed under Section 133 of the Companies Act, 2013 ("theAct") read with the relevant rules there under and in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- The exceptional item consists sum of Rs 22 Lakh upto 31/03/2025 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 2015-2016.
- As the Company have no Subsidiary, Associates or Joint Venture as on 31st March 2025, it is not required to prepare and present consolidated financial statements.
- Figures for the quarter ended March31,2025 and March31,2024 as reported in these financial results are the balancing figuresbetween audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter of the relevant financial year.
- Figures for the previous periods have been regrouped wherever necessary.

For Jayshree Chemicals Ltd.

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



JAYSHREE CHEMICALS LIMITED
CIN: L24119WB1962PLC218608
Cash Flow Statement for the Year Ended 31st March'2025

		Rs. in Lakhs	
		Year Ended	Year Ended
		31-03-25	31-03-24
PARTICULARS			
(A) CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit before Tax and Extra-ordinary Items		(27)	(351)
<u>Adjustments for:</u>			
-Allowance /Bad Debts Written Off		-	219
-Depreciation & Amortisation		26	25
-Net Profit/(Loss) on sale of fixed/discarded assets		2	92
-Interest Expenses		6	10
-Liabilities no longer required written back		-	(25)
-Net (Gain) / Loss on sale of Current Investment		(3)	-
-Interest Income		(64)	(75)
Operating Profit Before Working Capital Changes		(60)	(105)
<u>Adjustments for:</u>			
-Trade and Other Payables		42	(7)
-Trade and other Receivables		(72)	31
-Inventories		14	7
Cash Generated from Operations :		(76)	(74)
-Direct Taxes Paid		-	5
Net Cash generated from Operating Activities		(76)	(69)
(B) CASH FLOW FROM INVESTING ACTIVITIES			
Purchase/(Sale) of Property, Plant and Equipments (Net)		(39)	-
Purchase/(Sale) of Intangibles Assets (Net)		(1)	-
Sale/ (Purchase) of Current Investment (Net)		(100)	-
Loan to Other Body Corporates		170	100
Term Deposit other than cash equivalents		(43)	(43)
Interest Received		63	75
Net Cash used in Investing Activities		50	132
(C) CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from Short Term Borrowings		22	(344)
Interest Paid		(6)	(10)
Net Cash generated/(used) in Financing Activities		16	(354)
Net Increase/(Decrease) in Cash and Cash Equivalents(A+B+C)		(10)	(291)
Opening Cash and Cash Equivalents		22	313
Closing Cash and Cash Equivalents		12	22
		-	-

