



LIMITED REVIEW REPORT

To,
The Board of Directors
Jindal Capital Limited
201, Aggarwal Plaza Sector-9,
Rohini, Delhi – 110085

We have reviewed the accompanying statement of unaudited financial results of **Jindal Capital Limited**, 201, Aggarwal Plaza Sector-9, Rohini, Delhi-110085, for the Quarter and Half Year ended **30th September, 2022** ("the Statement") being submitted by the company pursuant to the requirement of Regulation of 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, as amended read with SEBI Circular No. CIR/CFD/CMDI/80/2019 dated 19.07.2019 (the "Listing Regulations").

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 management principle laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

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 Statement is free of material misstatements. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone Financial Results for the quarter ended on 30th September, 2021 prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under 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 and SEBI Circular dated 5th July, 2016 including the manner in which it is to be disclosed, or that it may contains any material misstatement.

Date: 10.11.2022
Place: New Delhi
UDIN No: 22094040BCRVVA8595

For STRG & Associates
Chartered Accountants
Firm Reg. No. 014826N
NEW DELHI

(CA Rakesh Gupta)
(Partner)
M. No: 094040



Jindal Capital Limited

Regd Office : 201, AGGARWAL PLAZA SECTOR-9, ROHINI DELHI-110085

Ph No. 011-45578272, CIN : L65910DL1994PLC059720

Email ID : info@jindalcapital.co.in, Website : www.jindalcapital.co.in

Unaudited Balance Sheet as on 30th September 2022

(Rs. in Lacs)

S.No.	Descriptions	Note No.	As at 30.09.2022	As at 31.03.2022
	ASSETS			
I	Financial Assets			
(a)	Cash and cash equivalents	3	5.04	144.92
(b)	Trade Receivables	4	12.90	39.49
(c)	Loans	5	696.63	466.05
(d)	Other Financial assets	6	-	19.00
(e)	Inventories	7	201.20	206.08
II	Non-financial Assets			
(a)	Deferred tax Assets (Net)	8	2.06	2.06
(b)	Property, Plant and Equipment			14.38
	- Tangible Asset	9	12.16	-
	- Intangible Asset		-	-
	Total Assets (I + II)		929.99	891.98
	LIABILITIES AND EQUITY			
III	LIABILITIES			
(a)	Long Term Borrowings	10	-	-
(b)	Other Financial Liabilities	11	15.34	5.21
IV	Non Financial Liabilities			
(a)	Short Term Provisions	12	15.11	19.30
V	Equity			
(a)	Equity Share Capital	13	720.81	720.81
(b)	Other Equity	14	178.73	146.66
	Total Liabilities (III+IV+V)		929.99	891.98

For and on behalf of the Board of Director



Place : New Delhi
Date : 10/11/2022



Sadhu Ram Aggarwal
Director [CHAIRMAN - CUM - MANAGING DIRECTOR]
DIN : 00961850

Jindal Capital Limited

Regd Office : 201, AGGARWAL PLAZA SECTOR-9, ROHINI DELHI-110085
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Cash flow Statement for the period ended on 30th September 2022

(Rs. in Lacs)

Particulars	As at 30.09.2022	As at 31.03.2022
Cash flows from Operating activities		
Profit before Income tax	41.79	74.25
Adjustments for :	2.22	6.48
Depreciation & Amortisation	-	-
Loss/(Profit) on sale of Fixed Assets	-	21.32
Other Comprehensive Income		
Working capital changes	5.94	10.35
Increase/ (Decrease) in Current Liabilities	50.47	(33.94)
(Increase)/ Decrease in Current Assets	100.42	78.46
Less : Adjustment of Taxes	9.72	19.30
Net Cash Flow used in Operating activities	90.70	59.16
Cash flows from Investing activities		
Sale of Fixed Assets	-	(0.17)
Purchase of Fixed Assets	-	(0.17)
Net Cash Flow used in Investing activities		
Cash flows from Financing activities		
Loan Repaid	(230.58)	(12.62)
Decrease in Loans and Advances Given		93.09
Net Cash Flow used in Financing activities	(230.58)	80.47
Net increase in cash and cash equivalents	(139.88)	139.46
Cash and Cash equivalents at the beginning of the year	144.92	5.46
Cash and Cash equivalents at the end of the year	5.04	144.92



Place : New Delhi
Date : 10/11/2022

For and on behalf of the Board of Director



Sadhu Ram Aggarwal
Director [CHAIRMAN - COM-MANAGING DIRECTOR]
DIN : 00961850

JINDAL CAPITAL LIMITED
 Regd Office: 201, Aggarwal Plaza, Sec-9, Rohini, Delhi-110085
 E Mail ID: info@jindalcapital.co.in; CIN: 165775DL1994PLC059720
 Unaudited Financial Results for the Quarter ended 30th September 2022

Amount (Rs.) in Lakhs

Particulars	Quarter ended			Half Year Ended		Year ended (audited)
	30.09.2022	30.06.2022	30.09.2021	Apr 1, 2022 to Sep, 2022	Apr 1, 2021 to Sep, 2021	31.03.2022
1. Income	87.45	200.33	257.09	287.78	497.10	866.18
(a) Revenue from operations	1.51	0.22	3.60	1.73	3.60	0.57
(b) Other income	88.96	200.55	260.69	289.51	500.70	866.75
Total income from operations (net)						
2. Expenses	16.10	202.94	148.84	219.04	397.55	705.35
(a) Purchased of traded goods and other expenses	62.99	(58.11)	59.02	4.88	2.23	33.23
(b) Changes in Inventories	3.01	3.35	4.30	6.36	7.60	24.16
(c) Employee benefits expense	-	-	0.26	-	0.53	0.97
(d) Finance Cost	1.11	1.11	1.02	2.22	2.04	6.48
(e) Depreciation and amortisation expense	2.84	12.38	1.59	15.22	6.99	22.30
(f) Other expenses	86.05	161.67	215.03	247.72	416.94	792.49
Total expenses						
3. Profit / (Loss) before exceptional items and Tax(1-2)	2.91	38.88	45.66	41.79	83.76	74.26
4. Exceptional items	-	-	-	-	-	-
5. Profit / (Loss) before tax (3-4)	2.91	38.88	45.66	41.79	83.76	74.26
6. Tax expense	-	9.72	11.87	9.72	21.40	19.31
Current Tax	-	-	-	-	-	11.13
Statutory Reserve Fund	-	-	-	-	-	(0.70)
Tax on earlier years	-	-	-	-	-	29.74
Deferred Tax	-	9.72	11.87	9.72	21.40	-
7. Net Profit / (Loss) after tax (5-6)	2.91	29.16	33.79	32.07	62.36	44.52
8. Other Comprehensive Income	-	-	-	-	-	21.32
9. Total Comprehensive Income - (After Tax) (7+8)	2.91	29.16	33.79	32.07	62.36	65.84
10. Paid-up equity share capital (Face value ` 10 each)	72.08	72.08	72.08	72.08	72.08	72.08
11. Earnings per share Basic and Diluted (₹) (not annualised)	0.04	0.40	0.47	0.44	0.87	0.62

Notes to the Unaudited Financial Results :

1. The Un-audited Financial Results for the quarter ended 30th September, 2022 are in compliance with Ind AS notified by the Ministry of Corporate Affairs.

2. The above results has been reviewed by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on November 10, 2022. The Statutory auditors of the company have carried out a Limited Review of the aforesaid results.

3. The reconciliation of net profit as per IND AS and IGAAP is as under:

Particulars	Rs. in lakhs
	Quarter ended 30th September 2022
Net Profit/Loss after tax for the period as per IGAAP	2.91
Impact of IND AS on Comprehensive income	-
Impact of IND AS on Other Comprehensive income	-
Total Comprehensive Income for the period as per IND AS	2.91

4. Previous periods figures have been regrouped, wherever considered necessary.



Place : Delhi
Date : 10/11/2022

For and on behalf of Board of Directors

 Sadhu Ram Aggarwal
 (Managing Director)
 DIN: 00961850

