

**JINDAL CAPITAL LIMITED**  
 Regd Office: 79-A, Kamla Nagar, Delhi-110007  
 E Mail ID: info@jindalcapital.in; CIN: L74899DL1994PLC059720  
 Unaudited Financial Results for the Quarter ended 30th June 2020

Amount(Rs.) in lacs

Particulars	Quarter ended			Year ended (audited)
	30.06.2020	31.03.2020	30.06.2019	31.03.2020
<b>1. Income</b>				
(a) Revenue from operations	222.28	228.58	329.87	1,215.91
(b) Other income	-	0.24	-	0.24
<b>Total income from operations (net)</b>	<b>222.28</b>	<b>228.82</b>	<b>329.87</b>	<b>1,216.15</b>
<b>2. Expenses</b>				
(a) Purchased of traded goods and other expenses	206.35	192.28	286.36	1,143.50
(b) Changes in Inventories	-13.51	32.50	35.25	48.68
(c) Employee benefits expense	3.15	5.15	2.60	15.17
(d) Finance Cost	0.38	0.39	0.23	1.30
(e) Depreciation and amortisation expense	1.02	1.02	0.91	3.91
(f) Other expenses	5.63	2.49	5.88	14.84
<b>Total expenses</b>	<b>203.02</b>	<b>233.83</b>	<b>331.24</b>	<b>1,227.41</b>
<b>3. Profit / (Loss) before exceptional items and Tax(1-2)</b>	<b>19.27</b>	<b>(5.01)</b>	<b>(1.37)</b>	<b>(11.26)</b>
<b>4 Exceptional items</b>	-	-	-	-
<b>5 Profit / (Loss) before tax (3-4)</b>	<b>19.27</b>	<b>(5.01)</b>	<b>(1.37)</b>	<b>(11.26)</b>
<b>6 Tax expense</b>				
Current Tax	-	-	-	-
Statutory Reserve Fund	-	(0.58)	0.02	(0.56)
Tax on earlier years	-	0.14	-	0.14
Deferred Tax	-	(0.44)	0.02	(0.42)
	<b>19.27</b>	<b>(4.57)</b>	<b>(1.39)</b>	<b>(10.84)</b>
<b>7 Net Profit / (Loss) after tax (5-6)</b>				
<b>8 Other Comprehensive Income</b>	-	-	-	-
<b>9 Total Comprehensive Income - (After Tax) (7+8)</b>	<b>19.27</b>	<b>(4.57)</b>	<b>(1.39)</b>	<b>(10.84)</b>
<b>10 Paid-up equity share capital</b> (Face value ₹ 10 each)	72.08	72.08	72.08	72.08
<b>11 Earnings per share Basic and Diluted (₹) (not annualised)</b>	0.27	(0.06)	(0.02)	(0.15)

**Notes to the Unaudited Financial Results :**

- The Un-audited Financial Results for the quarter ended 30th June, 2020 are in compliance with Ind AS notified by the Ministry of Corporate Affairs.
- 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 July 31, 2020. The Statutory auditors of the company have carried out a Limited Review of the aforesaid results.
- The reconciliation of net loss as per IND AS and IGAAP is as under:

Particulars	Rs. in lakhs
	Quarter ended 30th June 2019
Net Profit/Loss after tax for the period as per IGAAP	(1.39)
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	(1.39)

- The Outbreak of Coronavirus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The company has evaluated impact of this pandemic on its business operations and based on its review and current indicators of future economic conditions, there is no significant impact on its financial results and the company expects to recover the carrying amounts of all its assets.
- Previous periods figures have been regrouped, wherever considered necessary.

For and on behalf of Board of Directors



**Pawan Jindal**  
(Managing Director)  
DIN: 00524690



Place : Delhi  
Date : 31/07/2020



# RAJENDRA KHADRIA & ASSOCIATES

## Chartered Accountants

### **Independent Auditor's Review Report on Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

REVIEW REPORT TO:

The Board of Directors  
Jindal Capital Limited  
Delhi

1. We have reviewed the accompanying statement of Unaudited Financial Results of **Jindal Capital Limited** ("the company") for the quarter ended 30<sup>th</sup> June 2020 (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.
2. This Statement which is the responsibility of the Company's management and 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 this Statement based on our review.
3. We conducted our review 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 misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures, 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

#### **For Rajendra Khadria & Associates**

Chartered Accountants

Firm Registration No. 007069N

**Rajendra Khadria**

Proprietor

Membership No. 085897



Place: New Delhi

Date : 31/07/2020