

JINDAL CAPITAL LIMITED

Regd Office: 79-A, Kamla Nagar, Delhi-110007

E Mail ID: info@jindalcapital.in; CIN: L74899DL1994PLC059720

Balance Sheet as at 31st March, 2020

Amount(Rs.) in lacs

Particulars	As at 31 March 2020	As at 31 March 2019
ASSETS		
Non-current assets		
Property, Plant and Equipment	24.78	19.18
Deffered Tax Assets(Net)	1.27	1.41
Total Non-current Assets	26.05	20.59
Current assets		
Inventories	83.80	132.48
Financial Assets		
(i) Trade receivables	2.07	0.00
(ii) Cash and cash equivalents	2.61	55.07
(iv) Other Bank balances	-	0.02
(iii) Loans	626.21	538.49
Other current assets	47.78	20.66
Total Current Assets	762.47	746.71
Total Assets	788.52	767.31
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	720.81	720.81
Other Equity	19.14	29.99
Total Equity	739.95	750.80
Non-current liabilities		
Financial Liabilities		
(i) Borrowings	47.15	11.13
Total Non-current Liabilities	47.15	11.13
Current liabilities		
Other current liabilities	1.16	2.79
Provisions	0.25	2.59
Total Current Liabilities	1.41	5.38
Total Liabilities	48.56	16.51
Total Equity and Liabilities	788.52	767.31

Place : Delhi

Date : 30/06/2020

Ruhadris



For and on behalf of Board of Directors

Pawan Jindal

Pawan Jindal
(Managing Director)

DIN: 00524690

JINDAL CAPITAL LIMITED
Regd Office: 79-A, Kamla Nagar, Delhi-110007
E Mail ID: info@jindalcapital.in; CIN: L74899DL1994PLC059720
Statement of audited Financial Results for the Quarter and year ended 31 March, 2020

Amount (Rs.) in lacs

Particulars	Quarter ended			Year ended	
	31.03.2020 (audited)	31.12.2109 (un- audited)	31.03.2019 (audited)	31.03.2020 (audited)	31.03.2019 (audited)
1. Income					
(a) Revenue from operations	228.58	422.73	152.57	1,215.91	1,120.15
(b) Other income	0.24	-	-	0.24	0.50
Total income from operations (net)	228.82	422.73	152.57	1,216.15	1,120.65
2. Expenses					
(a) Purchased of traded goods and other expenses	192.28	382.66	148.38	1,143.50	1,144.68
(b) Changes in Inventories	32.50	31.09	1.64	48.68	(74.87)
(c) Employee benefits expense	5.15	3.12	5.19	15.17	20.20
(d) Finance Cost	0.39	0.42	0.59	1.30	2.77
(e) Depreciation and amortisation expense	1.02	1.02	0.93	3.91	3.69
(f) Other expenses	2.49	2.44	2.69	14.84	13.72
Total expenses	233.83	420.76	159.42	1,227.41	1,110.20
3. Profit / (Loss) before exceptional items and Tax (1-2)	(5.01)	1.97	(6.85)	(11.26)	10.45
4. Exceptional items	-	-	-	-	-
5. Profit / (Loss) before tax (3-4)	(5.01)	1.97	(6.85)	(11.26)	10.45
6. Tax expense					
Current Tax	-	-	-	-	2.59
Statutory Reserve Fund	-	-	-	-	1.06
Tax on earlier years	(0.58)	-	-	(0.56)	2.58
Deferred Tax	0.14	-	-	0.14	(0.01)
	(0.44)	-	-	(0.42)	6.22
7. Net Profit / (Loss) after tax (5-6)	(4.57)	1.97	(6.85)	(10.84)	4.23
8. Other Comprehensive Income	-	-	-	-	-
9. Total Comprehensive Income - (After Tax) (7+8)	(4.57)	1.97	(6.85)	(10.84)	4.23
10. Paid-up equity share capital (Face value ₹ 10 each)	72.08	72.08	72.08	72.08	72.08
11. Earnings per share Basic and Diluted (₹) (not annualised)	(0.06)	0.03	(0.10)	(0.15)	0.06

Notes to the Unaudited Financial Results :

- The Financial Results for the quarter and Nine Months ended 31st December, 2019 are in compliance with Ind AS notified by the Ministry of Corporate Affairs. Consequently, results for the previous year ended 31st March, 2019 have been restated to comply with Ind AS to make them comparable.
- 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 June 30, 2020.
- 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.
- Previous periods figures have been regrouped, wherever considered necessary.

Ruhadris



For and on behalf of Board of Directors

Pawan Jindal

Pawan Jindal
(Managing Director)
DIN: 00524690

Place : Delhi
Date : 30/06/2020



RAJENDRA KHADRIA & ASSOCIATES

Chartered Accountants

Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
Board of Directors
Jindal Capital Limited
Delhi

We have audited the Quarterly financial results of JINDAL CAPITAL LIMITED for the Quarter ended 31/03/2020 and year to date results for the period 01/04/2019 to 31/03/2020, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 except for the disclosures regarding 'Public Shareholding' and 'Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. These Quarterly financial results as well as the year to date financials results have been prepared on the basis of interim financial statements, which are the responsibility of Company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard specified under section 133 of Companies Act, 2013 read with relevant rules issued there under, or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing Standards generally accepted in India. Those standards require that we plan & perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement. An audit includes examining, on test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit report provides a reasonable basis for our opinion.

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 & fair view of the net profit & other financial information for the quarter ended 31/03/2020 as well as the year to date results for the period from 01/04/2019 to 31/03/2020.

This Statement which includes the Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Financial Results for the year ended March 31, 2020 has been compiled from the related audited financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2020 that give a true and fair view of the net income (loss) and other comprehensive income (loss) and other financial information in accordance with the recognition and measurement principles laid down in the Indian 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 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

Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, 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 financial reporting process of the Company.

For Rajendra Khadria & Associates

Chartered Accountants

Firm Registration No. 007069N



Rajendra Kumar Khadria

Proprietor

Membership No. 085897

Place: New Delhi

Date: 30th June 2020

UDIN: 20085897AAAAAC3372

JINDAL CAPITAL LTD.

Regd. Office: 79-A, Kamla Nagar, Delhi 110007

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Statement of audited Financial Results for the Quarter and year ended 31st March, 2020

Reconciliation of Net Profit as per IND AS and IGAAP					
	Particulars	Qtr Ended	Qtr Ended	Year Ended	Year Ended
		Audited	Audited	Audited	Audited
		31.03.2020	31.03.2019	31.03.2020	31.03.2019
1	Net Profit/Loss after tax for the period as per IGAAP	(4.57)	(6.85)	(10.84)	4.23
2	Impact of IND AS on Comprehensive income	-	-	-	-
3	Impact of IND AS on Other Comprehensive income	-	-	-	-
4	Total Comprehensive Income for the period as per IND AS	(4.57)	(6.85)	(10.84)	4.23

Reconciliation of Equity			
	Particular	As at 31.03.2020	As at 31.03.2019
1	Equity as per IGAAP Provisions	739.95	750.80
2	Adjustments in relation to application of IND AS	-	-
3	Equity as per IND AS	739.95	750.80

For Jindal Capital Limited



Director/Auth. Sign.