

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, 2021

Particulars	<i>Amount(Rs.) in lacs</i>	
	As at 31 March 2021	As at 31 March 2020
ASSETS		
Non-current assets		
Property, Plant and Equipment	20.69	24.78
Deffered Tax Assets(Net)	1.36	1.27
Total Non-current Assets	22.05	26.05
Current assets		
Inventories	217.98	83.80
Financial Assets		
(i) Trade receivables	0.26	2.07
(ii) Cash and cash equivalents	5.47	2.61
(iii) Loans	559.14	626.21
Other current assets	12.39	47.78
Total Current Assets	795.24	762.47
Total Assets	817.29	788.52
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	720.81	720.81
Other Equity	69.69	19.15
Total Equity	790.50	739.96
Non-current liabilities		
Financial Liabilities		
(i) Borrowings	12.62	47.15
Total Non-current Liabilities	12.62	47.15
Current liabilities		
Other current liabilities	1.17	1.16
Provisions	13.00	0.25
Total Current Liabilities	14.17	1.41
Total Liabilities	26.79	48.56
Total Equity and Liabilities	817.29	788.52

Place : Delhi

Date : 15/05/2021

UDIN: 21085897 AAAAAA 8298

For and on behalf of Board of Directors

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Pawan Jindal
(Managing Director)
DIN: 00524690



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Standalone Cash flow Statement for the year ended 31st March 2021

Cash flow Statement	<i>Amount(Rs.) in lacs</i>	
	Year ended 31.03.2021	Year ended 31.03.2020
Cash flows from Operating activities		
Profit before income tax	63.46	(11.26)
Adjustments for:		
Depreciation & Amortisation	4.09	3.91
Loss/(Profit) on sale of Fixed Assets	-	(0.18)
Working capital changes		
Increase/ (Decrease) in Current Liabilities	(0.24)	(1.38)
(Increase)/ Decrease in Current Assets	(96.99)	(68.23)
	(29.68)	(77.13)
Less : Adjustment of Taxes	-	2.03
Net cash used in operating activities	(29.68)	(79.16)
Cash flows from investing activities		
Sale of fixed asset	-	2.26
Purchase of Fixed Assets	-	(11.60)
Net cash flow used in investing activities	-	(9.34)
Cash flows from financing activities		
Loan taken/(Paid)	(34.53)	36.02
Loan given/(received back)	67.07	-
Net cash flow generated from financing activities	32.54	36.02
Net decrease in cash and cash equivalents	2.86	(52.47)
Cash and cash equivalents at beginning of year (including other Bank Balances)	2.61	55.07
Cash and cash equivalents at end of Period (including other bank balances)	5.47	2.61

Place : Delhi
Date : 15/05/2021

UDIN : 21085897 AAAAAQ 8298



For and on behalf of Board of Directors

(Signature)

Pawan Jindal
(Managing Director)
DIN: 00524690

JINDAL CAPITAL LIMITED
 Regd Office: 79-A, Kamla Nagar, Delhi-110007
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 Statement of audited Financial Results for the Quarter and year ended 31 March, 2021

Amount(Rs.) in lac

Particulars	Quarter ended			Year ended	
	31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
1. Income					
(a) Revenue from operations	143.92	36.34	228.58	609	1,215.91
(b) Other income	0.00	-	0.24	0.00	0.24
Total income from operations (net)	143.93	36.34	228.82	608.93	1,216.15
2. Expenses					
(a) Purchased of traded goods and other expenses	234.51	61.40	192.28	642.57	1,143.50
(b) Changes in Inventories	-112.59	-44.13	32.50	(134.18)	48.68
(c) Employee benefits expense	6.00	4.90	5.15	18.15	15.17
(d) Finance Cost	0.27	0.34	0.39	1.34	1.30
(e) Depreciation and amortisation expense	1.01	1.03	1.02	4.09	3.91
(f) Other expenses	2.52	3.49	2.49	13.51	14.84
Total expenses	131.71	27.03	233.83	545.47	1,227.41
3. Profit / (Loss) before exceptional items and Tax(1-2)	12.22	9.31	(5.01)	63.46	(11.26)
4. Exceptional items	-	-	-	-	-
5. Profit / (Loss) before tax (3-4)	12.22	9.31	(5.01)	63.46	(11.26)
6. Tax expense					
Current Tax	13.00	-	-	13	-
Statutory Reserve Fund	10.11	-	-	10.11	-
Tax on earlier years	-	-	-0.58	-	(0.56)
Deferred Tax	(0.09)	-	0.14	(0.09)	0.14
	23.02	-	(0.44)	23.02	(0.42)
7. Net Profit / (Loss) after tax (5-6)	(10.81)	9.31	(4.57)	40.43	(10.84)
8. Other Comprehensive Income	0.00	-	-	-	-
9. Total Comprehensive Income - (After Tax) (7+8)	(10.81)	9.31	(4.57)	40.43	(10.84)
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)	(0.15)	0.13	(0.06)	0.56	(0.15)

Notes to the Unaudited Financial Results :

- 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 May 15, 2021.
- 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.
- The figure of the last quarter are the balancing figures between the audited figures in respect of the full Financial Year and the published year-to-date figures upto the third quarter of the respective financial year
- 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 : 15/05/2021

UDIN: 21085897AAAAA 8298





RAJENDRA KHADRIA & ASSOCIATES

Chartered Accountants

Independent Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 and 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
Board of Directors
Jindal Capital Limited
Delhi

Report on the audit of Standalone Financial Results

We have audited the Quarterly financial results of JINDAL CAPITAL LIMITED for the Quarter ended 31/03/2021 and year to date results for the period 01/04/2020 to 31/03/2021, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. Is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. Gives a true and fair view in conformity with the applicable accounting and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the company of the quarter ended March 31, 2021 and for the year ended March 31, 2021.

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 Standalone 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 Accountant 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 reasonable basis for our opinion.

Management's Responsibilities for the Standalone 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 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.

Auditor's Responsibilities for the Audit of the Standalone 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 the 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.

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.

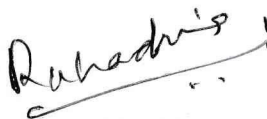
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other Matter

The Statement includes the results for the quarter ended March 31, 2021 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2021 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.

For Rajendra Khadria & Associates
Chartered Accountants
Firm Registration No. 007069N



Rajendra Kumar Khadria
Proprietor
Membership No. 085897



Place: New Delhi
Date: 15th May, 2021
UDIN : 21085897AAAAAQ8298