



# JINDAL CAPITAL LIMITED

CIN: L65910DL1994PLC059720

Registered Address: 201, Aggarwal Plaza, Sector-9, Rohini, Delhi-110085, India

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November 09, 2023

To  
The Department of Corporate Services  
BSE Limited  
P.J. Towers, Dalal Street  
Mumbai, Maharashtra-400001

Scrip Code: 530405

**Sub: Outcome of the Board Meeting held on Thursday, November 9, 2023 for Unaudited Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2023 along with the Limited Review Report thereon**

Dear Sir/Ma'am,

Pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations") read with Para A of Part A of Schedule III of the Listing Regulations, we wish to inform you that the Board of Directors in their meeting held today i.e., November 9, 2023 inter-alia, has considered and approved the Unaudited Financial Results of the Company for the quarter and half year ended on 30<sup>th</sup> September, 2023 along with the Limited Review Report thereon as attached herewith.

The Board Meeting held today commenced at 05:00 P.M. and concluded at 06:40 P.M.

Kindly take the same on record.

Thanking you,

**For JINDAL CAPITAL LIMITED**

SADHU

RAM

AGGARWAL

Digitally signed by

SADHU RAM

AGGARWAL

Date: 2023.11.09

18:49:16 +05'30'

Sadhu Ram Aggarwal  
Chairman-cum-Managing Director  
DIN: 00961850

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Website: [www.jindalcapital.co.in](http://www.jindalcapital.co.in); Mail Id: [info@jindalcapital.co.in](mailto:info@jindalcapital.co.in)

Phone: 011-45578272



**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 **30<sup>th</sup> September, 2023** ("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 30<sup>th</sup> September, 2023 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: 09.11.2023  
Place: New Delhi  
UDIN No: 23094040BGTZY04665

For STRG & Associates  
Chartered Accountants  
Firm Reg. No.: 014826N  
**RAKESH** Digitally signed by  
RAKESH GUPTA  
Date: 2023.11.09  
**GUPTA** 17:33:55 +05'30'

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

**JINDAL CAPITAL LIMITED**  
**Regd Office: 201, Aggarwal Plaza, Sec-9, Rohini, Delhi-110085**  
**E Mail ID: info@jindalcapital.co.in; CIN: L65910DL1994PLC059720**  
**Ph No. 011-45578272, Website: www.jindalcapital.co.in**  
**Unaudited Financial Results for the Quarter and half-year ended 30th September 2023**

*Amount (Rs.) in lacs*

Particulars	Quarter ended (Unaudited)			Half Year Ended (Unaudited)		Year ended (Audited)
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
<b>1. Income</b>	142.67	44.23	87.45	186.90	287.78	498.67
(a) Revenue from operations	3.18	3.31	1.51	6.49	1.73	4.10
(b) Other income	145.85	47.54	88.96	193.39	289.51	502.77
<b>Total income from operations (net)</b>						
<b>2. Expenses</b>			16.10	-	219.04	351.34
(a) Purchased of traded goods and other expenses	-	-	62.99	80.22	4.88	89.35
(b) Changes in Inventories	75.75	4.47	3.01	12.09	6.36	13.03
(c) Employee benefits expense	7.96	4.13	-	9.49	-	2.68
(d) Finance Cost	6.10	3.39	-	0.47	2.22	3.40
(e) Depreciation and amortisation expense	0.42	0.05	1.11	13.51	15.22	22.14
(f) Other expenses	4.59	8.92	2.84	-	-	-
<b>Total expenses</b>	94.82	20.95	86.05	115.78	247.72	481.95
<b>3. Profit / (Loss) before exceptional items and Tax(1-2)</b>	51.03	26.59	2.91	77.61	41.79	20.83
<b>4 Exceptional items</b>	-	-	-	-	-	-
<b>5 Profit / (Loss) before tax (3-4)</b>	51.03	26.59	2.91	77.61	41.79	20.83
<b>6 Tax expense</b>					9.72	6.42
Current Tax	-	-	-	-	-	3.00
Statutory Reserve Fund	-	-	-	-	-	0.20
Tax on earlier years	-	-	-	-	-	(0.79)
Deferred Tax	-	-	-	-	9.72	8.82
<b>7 Net Profit / (Loss) after tax (5-6)</b>	51.03	26.59	2.91	77.61	32.07	12.00
<b>8 Other Comprehensive Income</b>	-	-	-	-	-	14.01
<b>9 Total Comprehensive Income - (After Tax) (7+8)</b>	51.03	26.59	2.91	77.61	32.07	26.01
<b>10 Paid-up equity share capital (Face value ` 10 each)</b>	72.08	72.08	72.08	72.08	72.08	72.08
<b>11 Earnings, per share Basic and Diluted (C) (not annualised)</b>	0.71	0.37	0.04	1.08	0.44	0.17

**Notes to the Unaudited Financial Results :**

- The Un-audited Financial Results for the quarter ended 30th September, 2023 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 November 9, 2023. The Statutory auditors of the company have carried out a Limited Review of the aforesaid results.
- The reconciliation of net profit as per IND AS and IGAAP is as under:

Particulars	Rs. in lakhs	
	Quarter ended 30th September 2023	
Net Profit/Loss after tax for the period as per IGAAP	51.03	
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	51.03	

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

For and on behalf of Board of Directors  
**Jindal Capital Limited**  
**For Jindal Capital Limited**  
  
**Sadhu Ram Aggarwal**  
 (Managing Director)  
 DIN: 00961850 **Director / Auth. Signatory**

Place : Delhi  
 Date : 09/11/2023

# Jindal Capital Limited

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Ph No. 011-45578272, CIN : L65910DL1994PLC059720

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

## Unaudited Balance Sheet as on 30th September 2023

(Rs. in Lacs)

S.No.	Descriptions	Note No.	As at 30.09.2023	As at 31.03.2023
	<b>ASSETS</b>			
I	<b>Financial Assets</b>			
(a)	Cash and cash equivalents		12.54	162.02
(b)	Trade Receivables		-	-
(c)	Loans		1,052.90	715.01
(d)	Investments		39.48	-
(e)	Other Financial assets		5.40	11.22
(f)	Inventories		50.51	130.73
II	<b>Non-financial Assets</b>			
(a)	Deferred tax Assets (Net)		2.85	2.85
(b)	Property, Plant and Equipment			
	- Tangible Asset		7.59	0.77
	- Intangible Asset		-	-
	<b>Total Assets ( I + II)</b>		<b>1,171.27</b>	<b>1,022.60</b>
	<b>LIABILITIES AND EQUITY</b>			
III	<b>LIABILITIES</b>			
(a)	Payables			
	i. Trade Payables			
	-Total Outstanding Dues of MSME		-	-
	-Total Outstanding Dues of creditors other than MSME		-	-
	ii. Other Payables			
	-Total Outstanding Dues of MSME		-	-
	-Total Outstanding Dues of creditors other than MSME		1.88	1.88
(b)	Other Financial Liabilities		5.80	6.88
IV	<b>Non Financial Liabilities</b>			
(a)	Provisions		9.58	16.00
(b)	Other Non-Financial Liabilities		189.50	110.94
V	<b>Equity</b>			
(a)	Equity Share Capital		720.81	720.81
(b)	Other Equity		243.70	166.09
	<b>Total Liabilities (III+IV+V)</b>		<b>1,171.27</b>	<b>1,022.60</b>

For and on behalf of the Board of Director  
Jindal Capital Limited

Jindal Capital Limited



Director / Auth. Signatory

Sadhu Ram Aggarwal

Managing Director

DIN : 00961850

Place : New Delhi  
Date : 09/11/2023

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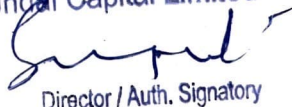
**Cash flow Statement for the period ended on 30th September 2023**

(Rs. in Lacs)

Particulars	As at 30.09.2023	As at 31.03.2023
<b>Cash flows from Operating activities</b>		
Profit before Income tax	77.61	20.83
<b>Adjustments for :</b>		
Depreciation & Amortisation	0.47	3.40
Loss/(Profit) on sale of Fixed Assets	-	(9.58)
Other Comprehensive Income	-	14.00
<b>Working capital changes</b>		
(Increase)/ Decrease in Inventories	80.22	75.35
Increase/ (Decrease) in Current Liabilities	(7.49)	0.24
(Increase)/ Decrease in Current Assets	5.82	47.28
Less : Adjustment of Taxes	-	6.61
<b>Net Cash Flow used in Operating activities</b>	<b>156.63</b>	<b>144.91</b>
<b>Cash flows from Investing activities</b>		
Sale of Fixed Assets	-	10.20
Purchase of Fixed Assets	7.29	-
(Increase)/ Decrease in Investments	(39.48)	-
<b>Net Cash Flow used in Investing activities</b>	<b>(46.77)</b>	<b>10.20</b>
<b>Cash flows from Financing activities</b>		
Loan Taken	78.61	110.94
Loan Repaid	-	-
Decrease in Loans and Advances Given	(337.94)	(248.95)
<b>Net Cash Flow used in Financing activities</b>	<b>(259.33)</b>	<b>(138.01)</b>
<b>Net increase in cash and cash equivalents</b>	<b>(149.47)</b>	<b>17.10</b>
Cash and Cash equivalents at the beginning of the year	162.01	144.91
<b>Cash and Cash equivalents at the end of the year</b>	<b>12.54</b>	<b>162.01</b>

For and on behalf of the Board of Director  
Jindal Capital Limited

For Jindal Capital Limited



Director / Auth. Signatory

Sadhu Ram Aggarwal

Managing Director

DIN : 00961850

Place : New Delhi

Date : 09/11/2023