

JAIN VANIJYA UDYOG LIMITED

98, Christopher Road, Flat - 1,
B-5, Vrindavan Garden, Kolkata - 700 046

Ph. : 033 - 2328 0003
Email id : info@jainvanijya.com
Web : www.jainvanijya.com
CIN : L51909WB1984PLC038212

Date: 03/11/2023

To
The Secretary,
The Calcutta Stock Exchange Limited,
7, Lyons Range,
Kolkata-700001

Respected Sir/Madam,

Subject: Outcome of Board Meeting

The Board of Directors at its meeting held today considered and approved the unaudited financial results for the quarter ended on 30th September, 2023.

Pursuant to provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the following:

- unaudited financial results for the quarter and half year ended on 30th September, 2023
- Limited Review Report from the Statutory Auditor of the Company, on the aforesaid Financial Results.

The meeting commenced at 4 p.m. and concluded at 4.55 p.m.

This is for your information and records.

Yours faithfully,

For and on behalf of
M/s Jain Vanijya Udyog Limited
Jain Vanijya Udyog Limited
Ankita Mahansaria

Director/Authorised Signatory
Ankita Mahansaria
Managing Director
DIN: 09083595

JAIN VANIJYA UDYOG LIMITED
 98, CHRISTOPHER ROAD, FLAT-1, B-5 VRINDAVAN GARDEN, KOLKATA 700046
 UNAUDITED FINANCIAL RESULTS FOR QUARTER AND HALF YEAR ENDED AS ON 30TH SEPTEMBER, 2023
 CIN: L51909WB1984PLC038212

S/N	Particulars	Amount in '000' except per share value					
		Quarter Ended			Half Year ended		Year Ended
		30-Sep-23 Unaudited	30-Jun-23 Unaudited	30-Sep-22 Unaudited	30-Sep-23 Unaudited	30-Sep-22 Unaudited	31-Mar-22 Audited
I	Revenue from operations						
	(a) Interest Income	-	-	-	-	-	-
	(b) Sale of Shares	-	-	-	-	-	-
	(c) Professional fees	-	-	-	-	-	-
	(d) Profit on sale of MF	-	-	-	-	-	-
	(e) Dividend Received	4.50	-	497.25	4.50	497.25	505.26
	(f) Other Revenues from Operations	-	-	-	-	-	-
	- Conversion of Stock to Investment	-	-	-	-	-	-
	- Income from Capital Gain	411.03	2,358.35	548.10	2,769.38	(178.11)	1,027.09
	- Intraday Profit/(Loss)	-	-	88.46	-	91.71	290.07
	- Profit/(Loss) from Future & Options	5,291.85	(3,575.22)	(557.45)	1,716.64	(3,206.28)	(1,647.23)
	- Profit/(Loss) from due to change in fair value of investments	19,024.44	7,967.00	3,777.86	26,991.44	22,908.41	11,451.69
	Total Revenue from operations	24,731.82	6,750.13	4,354.22	31,481.95	20,112.98	11,626.87
II	Other Income	-	-	-	-	-	45.74
III	Total Income (I+II)	24,731.82	6,750.13	4,354.22	31,481.95	20,112.98	11,672.61
IV	Expenses						
	(a) Purchase of Stock- in-trade	-	-	-	-	-	-
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	(c) Employee benefits expense	734.67	914.79	782.15	1,649.46	1,663.26	3,554.48
	(d) Finance Cost	-	-	-	-	-	-
	(e) Depreciation	0.47	0.47	259.24	0.93	259.24	518.48
	(f) Other expenses	229.80	273.20	675.67	503.00	1,029.86	1,962.32
	Total Expenses	964.94	1,188.46	1,717.06	2,153.40	2,952.36	6,035.28
V	Profit/(Loss) from Operations before exceptional items and tax (III-IV)	23,766.89	5,561.67	2,637.16	29,328.56	17,160.62	5,637.33
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit (loss) before Tax	23,766.89	5,561.67	2,637.16	29,328.56	17,160.62	5,637.33
VIII	Tax Expenses						
	(a) Current tax	-	-	-	-	-	-
	(b) Deferred tax	734.40	1,367.14	648.28	2,101.54	3,931.08	1,891.32
	(c) Provision for Standard Assets	-	-	-	-	-	-
	(d) Transfer to Statutory Reserves	-	-	-	-	-	749.20
	Total tax expenses	734.40	1,367.14	648.28	2,101.54	3,931.08	2,640.52
IX	Profit/(Loss) for the period for continuing operations (VII-VIII)	23,032.48	4,194.53	1,988.88	27,227.02	13,229.54	2,996.81
X	Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-
XI	Tax Expenses for Discontinued Operations	-	-	-	-	-	-
XII	Profit/(Loss) from Discontinued Operations (X-XI)	-	-	-	-	-	-
XIII	Profit/ Loss for the period (IX-XII)	23,032.48	4,194.53	1,988.88	27,227.02	13,229.54	2,996.81
XIV	Other comprehensive income						
	i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	b) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Comprehensive Income for the period comprising of Profit/Loss and Other Comprehensive Income (XIII-XIV)	23,032.48	4,194.53	1,988.88	27,227.02	13,229.54	2,996.81
	Paid-up Equity Share Capital (Face Value Rs:10/- per share)	32,490.00	32,490.00	32,490.00	32,490.00	32,490.00	32,490.00
	Other equity excluding Revaluation Reserves						9,522.35
	Earning Per Shares (in Rs) (Face value of Rs 10 each) (EPS)						
	Basic (Not Annualized)	7.09	1.29	0.61	8.38	4.07	0.92
	Diluted (Not Annualized)	7.09	1.29	0.61	8.38	4.07	0.92

Notes:

- The above results have been reviewed by the audit committee and thereafter were approved and taken on record by the Board of Directors at its meeting held on 3rd November, 2023.
- Figures of the Previous Year /Period have been regrouped/recasted wherever necessary.
- The above results will be available on Company's website www.jainvanijya.com.
- During the quarter ended 30th September, 2023 and the corresponding previous quarter/year, the Company has operated only in one geographical segment. Hence segment reporting as per AS 17 is not given.
- The company does not have any exceptional items to report for the above period.

Place: Kolkata
 Date: 03/11/2023

For and on behalf of
 M/s Jain Vanijya Udyog Limited
 Jain Vanijya Udyog Limited
 Ankita Mahansaria
 Director/Authorized Signatory
 Ankita Mahansaria
 Managing Director
 DIN: 09083595

STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 30/09/2023

Amount '000

Particulars	As at 30/09/2023 (As per Ind As)	As at 31/03/2023 (As per Ind As)
	Unaudited	Audited
ASSETS		
Financial Assets		
Cash and cash equivalents	32.35	63.15
Bank Balance Other than above	58.67	7.69
Short-term loans and advances	-	-
Non-current investments	78,627.59	46,103.73
Trade receivables	-	1,021.06
	78,718.61	47,195.62
Non-Financial Assets		
Inventories	-	-
Property, Plant and Equipment	238.42	239.35
Other Current assets	198.49	198.49
Deferred tax assets (net)	-	-
	436.90	437.84
Total Assets	79,155.51	47,633.45
LIABILITIES & EQUITY		
Liabilities		
Financial Liabilities		
Trade Payables	12.67	10.00
Other Financial Liabilities	238.00	5.00
	250.67	15.00
Non Financial Liabilities		
Current Tax Liabilities	-	-
Provisions	-	-
Deferred tax liabilities (net)	4,818.70	2,717.16
Other Non-Financial Liabilities	4,846.78	2,888.95
	9,665.48	5,606.11
Equity		
Share Capital	32,490.00	32,490.00
Other Equity	36,749.36	9,522.35
	69,239.36	42,012.35
Total Liabilities and Equity	79,155.51	47,633.45

Place: Kolkata
Date: 03/11/2023

For and on behalf of
M/s Jain Vanijya Udyog Limited
Jain Vanijya Udyog Limited
Ankita Mahansaria
Director/Authorised Signator
Ankita Mahansaria
Managing Director
DIN: 09083595

JAIN VANIJYA UDYOG LIMITED

98, CHRISTOPHER ROAD, FLAT-1, B-5 VRINDAVAN GARDEN, KOLKATA 700046

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED AS ON 30.09.2023

CIN: L51909WB1984PLC038212

Amount '000

S/N	Particulars	As on 30th September, 2023	As on 30th September, 2022
		Rs.	Rs.
A.	Cash flow from operating activities		
	Profit before Tax	29,328.56	17,160.62
	Adjustments for:		
	Depreciation and amortisation	0.93	259.24
	Interest Income	-	-
	Finance costs	-	-
	Net (gain)/loss on sale of Fixed Assets	-	-
	Fixed Assets W/off	-	-
	Net (gain)/loss on sale of Investments	-	-
	Dividend Income	-	-
	TDS Written off	-	-
	Operating profit / (loss) before working capital changes	29,329.49	17,419.86
	Movements in Working Capital		
	(Increase) / Decrease Inventories	-	-
	(Increase) / Decrease Trade Receivables	1,021.06	1,031.91
	(Increase) / Decrease Other Current Assets	-	(49.41)
	(Increase) / Decrease Short-term loans and advances	-	-
	(Increase) / Decrease other non financial liabilities	1,957.83	-
	Increase / (Decrease) Trade payables	2.67	-
	Increase / (Decrease) Short Term Provisions	-	-
	Increase / (Decrease) Other current liabilities	233.00	(448.87)
	Net Cash Generated/(Used in) Operations	3,214.56	533.64
	Cash flow from extraordinary items		
	Direct Taxes Paid including for past years	-	-
	Dividend & Dividend Tax Paid	-	-
	Net cash flow from / (used in) operating activities (A)	32,544.05	17,953.50
B.	Cash flow from investing activities		
	Sale/(Purchase) of Fixed Assets	-	-
	Interest received	-	-
	Dividend Received	-	-
	(Purchase)/Sale of Investments	(32,523.86)	(17,871.29)
	Investment in Joint Venture	-	-
	Change in Current Investment	-	-
	Change in Non-Current Investment	-	-
	(Increase) / Decrease Other Non Current Assets	-	-
	Net cash flow from / (used in) investing activities (B)	(32,523.86)	(17,871.29)
C.	Cash flow from financing activities		
	Finance cost	-	-
	Dividend	-	-
	Proceeding from Long Term Borrowings	-	-
	Increase / (Decrease) Short Term Borrowings	-	-
	Proceeding from Long Term Borrowings	-	-
	Security Premium	-	-
	(Increase) / Decrease Long-term loans and advances	-	-
	Net cash flow from / (used in) financing activities (C)	-	-
	Net increase / (decrease) in Cash and cash equivalents (A+B+C)	20.18	82.22
	Cash and cash equivalents at the beginning of the year	70.83	219.24
	Cash and cash equivalents at the end of the year *	91.02	301.46
	* Comprises:		
	(a) Cash on hand	32.35	58.08
	(b) Balances with banks		
	(i) In current accounts	58.67	243.28
	(ii) In deposit accounts	-	-

For and on behalf of
M/s Jain Vanijya Udyog Limited
jain vanijya Udyog Limited
Ankita Mahansaria

Director/Authorized Signatory
Ankita Mahansaria
Managing Director
DIN: 09083595

Place: Kolkata
Date: 03/11/2023



SDG & CO
Chartered Accountants

Independent Auditor's Review Report On Half Yearly Financial Results of the Company

To
Board of Directors
Jain Vanijya Udyog Limited
L51909WB1984PLC038212
98, Christopher Road, Flat-1, B-5 Vrindavan Garden,
Kolkata, WB -700046

We have reviewed the accompanying statement of unaudited financial results of M/s Jain Vanijya Udyog Limited for the quarter and half year ended 30th September, 2023 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (listing Obligation and Disclosure Requirements) Regulations, 2015. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 financial statements are free of material misstatement. 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 prepared in accordance with applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SDG & Co,
Chartered Accountants,
FRN: 137864W

Ajay Kumar
Shivbalak
Yadav

Ajay S Yadav
Partner
Membership No: 170602
Place: Mumbai
Date: 03/11/2023
UDIN: 23170602BGVQLR1122

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