



# JAYSHREE CHEMICALS LIMITED

Registered Office : 31, Chowringhee Road, Kolkata - 700 016  
Phone : (033) 71500500, E-mail : [jcl@jayshreechemicals.com](mailto:jcl@jayshreechemicals.com)  
Website : [www.jayshreechemicals.com](http://www.jayshreechemicals.com) CIN : L24119WB1962PLC218608



28<sup>th</sup> July, 2022

BSE Ltd.  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai – 400001

(Scrip Code : 506520)

Dear Sirs,

Pursuant to Regulation 30 & 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are declaring herewith the Unaudited Financial Results of the Company along with Limited Review, for the quarter ended 30<sup>th</sup> June, 2022, in the prescribed format. The Meeting of Board of Directors of the Company commenced at 12-15 P.M. and concluded at 01-15 P.M.

Thanking you,

Yours faithfully,  
For Jayshree Chemicals Ltd.

(S K Lahoti)  
Company Secretary

Encl: As stated.



**AMK & ASSOCIATES**  
**Chartered Accountants**

Stesalit Tower, Room No: 303 3rd floor,  
E 2-3, Block EP & GP, Sector V, Salt Lake,  
Kolkata-700091  
Ph- 91 (33) 40630462, 40697147

Sunshine Tower, 7th Floor, Unit No.: 716,  
Senapati Bapat Marg, Dadar (West)  
Mumbai- 400013  
Ph-91 (22) 2432 2838

**Independent Auditor's Review Report**

**To,**  
**The Board of Directors**  
**Jayshree Chemicals Limited**

1. We have reviewed the accompanying statement of unaudited financial results of Jayshree Chemicals Limited for the quarter ended 30 June 2022 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 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 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 these financial statements based on our review.
3. 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Kolkata  
28<sup>th</sup> July 2022



For AMK & Associates  
Chartered Accountants  
FRN: 327817E

Bhupendra Kumar Bhutia  
Partner

M.No. 069363

**UDIN:** 22059063007007778



**JAYSHREE CHEMICALS LIMITED**  
Registered Office : 31 Chowringhee Road, Kolkata-700016  
CIN : L24119WB1962PLC218608

Statement of Unaudited Standalone Financial Results For The Quarter Ended 30th June,2022

Rs. Lakhs

| Sl No | PARTICULARS   | QUARTER ENDED |             |             | YEAR ENDED  |
|-------|---|---------------|-------------|-------------|-------------|
|       |   | 30-Jun-22     | 31-Mar-22   | 30-Jun-21   | 31-Mar-22   |
|       |   | (Unaudited)   | (Audited)   | (Unaudited) | (Audited)   |
| 1     | (a) Revenue from Operations   | 202           | 228         | 75          | 671         |
|       | (b) Other income  | 29            | 30          | 32          | 124         |
|       | <b>Total Income</b>   | <b>231</b>    | <b>258</b>  | <b>107</b>  | <b>795</b>  |
| 2     | <b>Expenses</b>   |               |             |             |             |
|       | (a) Purchases of stock-in-trade   | 164           | 219         | 50          | 555         |
|       | (b) Change in inventories of finished goods,work-in-progress and stock-in-trade | (1)           | (22)        | (5)         | (22)        |
|       | (c) Employee Benefits Expense   | 18            | 14          | 20          | 72          |
|       | (d) Finance Costs   | -             | -           | -           | -           |
|       | (e) Depreciation and Amortisation Expense                                       | 6             | 7           | 6           | 26          |
|       | (f) Other Expense   | 37            | 36          | 30          | 138         |
|       | <b>Total expenses</b>   | <b>224</b>    | <b>254</b>  | <b>101</b>  | <b>769</b>  |
| 3     | <b>Profit before Exceptional Items and Tax (1 - 2)</b>                          | <b>7</b>      | <b>4</b>    | <b>6</b>    | <b>26</b>   |
| 4     | Exceptional Items   | 12            | 40          | 3           | 52          |
| 5     | <b>Profit Before Tax (3 - 4)</b>  | <b>(5)</b>    | <b>(36)</b> | <b>3</b>    | <b>(26)</b> |
| 6     | Tax Expense   | -             | -           | -           | -           |
| 7     | <b>Profit for the year (5-6)</b>  | <b>(5)</b>    | <b>(36)</b> | <b>3</b>    | <b>(26)</b> |
| 8     | Other Comprehensive Income (net of tax)   | -             | (7)         | -           | (7)         |
| 9     | <b>Total Comprehensive Income for the year (7+8)</b>                            | <b>(5)</b>    | <b>(43)</b> | <b>3</b>    | <b>(33)</b> |
| 10    | <b>Paid-up Equity Share Capital (Face Value of the Share Rs.10/- each)</b>      | <b>2933</b>   | <b>2933</b> | <b>2933</b> | <b>2933</b> |
| 11    | <b>Earnings per share (of Rs. 10/- each) :</b>                                  |               |             |             |             |
|       | (a) Basic   | (0.02)        | (0.12)      | 0.01        | (0.09)      |
|       | (b) Diluted   | (0.02)        | (0.12)      | 0.01        | (0.09)      |

**Unaudited Segment Revenue, Segment Result, Segment Assets & Segment Liabilities for Quarter Ended 30.06.2022**

| PARTICULARS  | QUARTER ENDED |              |              | YEAR ENDED   |
|--|---------------|--------------|--------------|--------------|
|  | 30-Jun-22     | 31-Mar-22    | 30-Jun-21    | 31-Mar-22    |
|  | (Unaudited)   | (Audited)    | (Unaudited)  | (Audited)    |
| <b>Segment Revenue (Gross)</b>   |               |              |              |              |
| Trading Division   | 181           | 223          | 53           | 601          |
| Wind Power Division  | 21            | 5            | 22           | 70           |
| Electric Division  | -             | -            | -            | -            |
| <b>Net Sales/Income from Operations</b>  | <b>202</b>    | <b>228</b>   | <b>75</b>    | <b>671</b>   |
| <b>Segment Results</b>   |               |              |              |              |
| <b>Profit / (Loss) before tax and interest from each segment</b>   |               |              |              |              |
| Trading Division   | (2)           | 3            | (6)          | (5)          |
| Wind Power Division  | 9             | (6)          | 11           | 24           |
| Electric Division  | (1)           | (1)          | (1)          | (4)          |
| <b>Net Profit / (Loss) for the year ( before finance costs, tax and exceptional items) from each segment</b> | <b>6</b>      | <b>(4)</b>   | <b>4</b>     | <b>15</b>    |
| Less-Finance Costs   | -             | -            | -            | -            |
| Less-Exceptional Item (net)  | (12)          | (40)         | (3)          | (52)         |
| Add: Other Un-allocable income net off un-allocable expenditure  | 1             | 8            | 2            | 10           |
| <b>Total Profit / (loss) before Tax</b>  | <b>(5)</b>    | <b>(36)</b>  | <b>3</b>     | <b>(26)</b>  |
| <b>SEGMENT ASSETS</b>  |               |              |              |              |
| Trading Division   | 192           | 196          | 58           | 196          |
| Wind Power Division  | 435           | 426          | 475          | 426          |
| Electric Division  | 25            | 25           | 25           | 25           |
| Unallocated Asset  | 1,698         | 1,698        | 1,825        | 1,698        |
| <b>TOTAL ASSETS</b>  | <b>2,350</b>  | <b>2,345</b> | <b>2,383</b> | <b>2,345</b> |
| <b>SEGMENT LIABILITIES</b>   |               |              |              |              |
| Trading Division   | 11            | 2            | 13           | 2            |
| Wind Power Division  | 1             | 1            | 5            | 1            |
| Electric Division  | 34            | 34           | 36           | 34           |
| Unallocated Liabilities  | 675           | 674          | 659          | 674          |
| <b>TOTAL LIABILITIES</b>   | <b>721</b>    | <b>711</b>   | <b>713</b>   | <b>711</b>   |

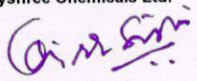




**Notes:**

- 1 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their Meetings held on 28th July, 2022
- 2 The above financials results have been reviewed by the Statutory Auditors as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3 The above standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 4 The exceptional item consists of expenses incurred relating to sale of caustic soda manufacturing plant to Grasim Industries Ltd. (Formerly Aditya Birla Chemical (India) Ltd.) during the financial year 2014-2015
- 5 Figures for the previous periods have been regrouped wherever necessary.

For Jayshree Chemicals Ltd.

  
Rajesh Kumar Singhi  
Director (Commercial) & CFO  
(Din: 01210804)







## Independent Auditor's Review Report

**To,**  
**The Board of Directors**  
**Jayshree Chemicals Limited**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Jayshree Chemicals Limited** ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), for the quarter ended 30 June, 2022 ("the Statement"), attached herewith, being submitted by the Parent 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 Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the parents and its subsidiary, **East Coast Power Limited**.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditor referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, 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.



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## AMK & ASSOCIATES Chartered Accountants

6. We did not review the financial results of one subsidiary included in the consolidated unaudited financial results, whose financial results reflect total revenues of Rs. 0.05 lakhs, total net loss after tax of Rs. (1.89) lakhs and total comprehensive loss of Rs. (1.89) lakhs, for the quarter ended 30 June 2022 as considered in the consolidated unaudited financial results. These financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiary is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matters

For AMK & Associates  
Chartered Accountants  
FRN: 327817E

Bhupendra Kumar Bhutia  
Partner

M.No. 059363

**UDIN:** 22059363AMT0JW3069

Kolkata  
28<sup>th</sup> July 2022





**JAYSHREE CHEMICALS LIMITED**  
Registered Office : 31 Chowringhee Road, Kolkata-700016  
CIN : L24119WB1962PLC218608

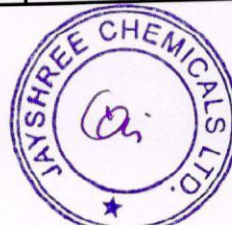
Statement of Unaudited Consolidated Financial Results For The Quarter Ended 30th Jun,2022

Rs. Lakhs

| Sl No | PARTICULARS  | QUARTER ENDED |             |             | YEAR ENDED  |
|-------|--|---------------|-------------|-------------|-------------|
|       |  | 30-Jun-22     | 31-Mar-22   | 30-Jun-21   | 31-Mar-22   |
|       |  | (Unaudited)   | (Audited)   | (Unaudited) | (Audited)   |
| 1     | (a) Revenue from Operations  | 201           | 228         | 75          | 671         |
|       | (b) Other income   | 28            | 28          | 30          | 117         |
|       | <b>Total Income</b>  | <b>229</b>    | <b>256</b>  | <b>105</b>  | <b>788</b>  |
| 2     | <b>Expenses</b>  | 164           | 219         | 50          | 555         |
|       | (a) Purchases of stock-in-trade  | (1)           | (22)        | (5)         | (22)        |
|       | (b) Change in inventories of finished goods, work-in-progress and stock-in-trade | 18            | 14          | 20          | 72          |
|       | (c) Employee Benefits Expense  | -             | -           | -           | -           |
|       | (d) Finance Costs  | 6             | 7           | 6           | 26          |
|       | (e) Depreciation and Amortisation Expense  | 37            | 36          | 30          | 139         |
|       | (f) Other Expense  | 224           | 254         | 101         | 770         |
|       | <b>Total expenses</b>  | <b>5</b>      | <b>2</b>    | <b>5</b>    | <b>18</b>   |
| 3     | <b>Profit before Exceptional Items and Tax (1 - 2)</b>                           | <b>12</b>     | <b>40</b>   | <b>3</b>    | <b>52</b>   |
| 4     | Exceptional Items  | (7)           | (38)        | 1           | (34)        |
| 5     | <b>Profit Before Tax (3 - 4)</b>   | <b>-</b>      | <b>-</b>    | <b>-</b>    | <b>-</b>    |
| 6     | Tax Expense  | (7)           | (38)        | 1           | (34)        |
| 7     | <b>Profit for the year (5-6)</b>   | <b>-</b>      | <b>(7)</b>  | <b>-</b>    | <b>(7)</b>  |
| 8     | Other Comprehensive Income (net of tax)  | (7)           | (45)        | 1           | (41)        |
| 9     | <b>Total Comprehensive Income for the year (7+8)</b>                             | <b>2933</b>   | <b>2933</b> | <b>2933</b> | <b>2933</b> |
| 10    | <b>Paid-up equity share capital (Face Value of the Share Rs.10/- each)</b>       |               |             |             |             |
| 11    | <b>Earnings per share (of Rs. 10/- each) :</b>                                   |               |             |             |             |
|       | (a) Basic  | (0.02)        | (0.13)      | 0.00        | (0.12)      |
|       | (b) Diluted  | (0.02)        | (0.13)      | 0.00        | (0.12)      |

**Unaudited Segment Revenue, Segment Result, Segment Assets & Segment Liabilities for Quarter Ended 30.06.2022**

| PARTICULARS  | QUARTER ENDED |              |              | YEAR ENDED   |
|--|---------------|--------------|--------------|--------------|
|  | 30-Jun-22     | 31-Mar-22    | 30-Jun-21    | 31-Mar-22    |
|  | (Unaudited)   | (Audited)    | (Unaudited)  | (Audited)    |
| <b>Segment Revenue (Gross)</b>   |               |              |              |              |
| Trading Division   | 181           | 223          | 53           | 601          |
| Wind Mill Division   | 21            | 5            | 22           | 70           |
| Electric Division  | -             | -            | -            | -            |
| <b>Net Sales/Income from Operations</b>  | <b>202</b>    | <b>228</b>   | <b>75</b>    | <b>671</b>   |
| <b>Segment Results</b>   |               |              |              |              |
| <b>Profit / (Loss) before tax and interest from each segment</b>   |               |              |              |              |
| Trading Division   | (2)           | 3            | (6)          | (5)          |
| Wind Power Division  | 9             | (6)          | 11           | 24           |
| Electric Division  | (1)           | (1)          | (1)          | (4)          |
| <b>Net Profit / (Loss) for the year ( before finance costs, tax and exceptional items) from each segment</b> |               |              |              |              |
| Less-Finance Costs   | 6             | (4)          | 4            | 15           |
| Less-Exceptional Item (net)  | -             | -            | -            | -            |
| Add: Other Un-allocable income net off un-allocable expenditure  | (12)          | (40)         | (3)          | (52)         |
| <b>Total Profit / (loss) before Tax</b>  | <b>(7)</b>    | <b>(38)</b>  | <b>1</b>     | <b>(34)</b>  |
| <b>SEGMENT ASSETS</b>  |               |              |              |              |
| Trading Division   | 192           | 196          | 58           | 196          |
| Wind Power Division  | 435           | 426          | 475          | 426          |
| Electric Division  | 25            | 25           | 25           | 25           |
| Unallocated Asset  | 1,648         | 1,651        | 1,783        | 1,651        |
| <b>TOTAL ASSETS</b>  | <b>2,300</b>  | <b>2,298</b> | <b>2,341</b> | <b>2,298</b> |
| <b>SEGMENT LIABILITIES</b>   |               |              |              |              |
| Trading Division   | 11            | 2            | 13           | 2            |
| Wind Power Division  | 1             | 1            | 5            | 1            |
| Electric Division  | 34            | 34           | 36           | 34           |
| Unallocated Liabilities  | 675           | 675          | 660          | 675          |
| <b>TOTAL LIABILITIES</b>   | <b>721</b>    | <b>712</b>   | <b>714</b>   | <b>712</b>   |

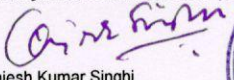




**Notes:**

- 1 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their Meetings held on 28th July'2022
- 2 The above financials results have been reviewed by the Statutory Auditors as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3 The above consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 ' Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 4 The exceptional item consists of expenses incurred relating to sale of caustic soda manufacturing plant to Grasim Industries Ltd. (Formerly Aditya Birla Chemical (India) Ltd.) during the financial year 2014-2015
- 5 Figures for the previous periods have been regrouped wherever necessary.

For Jayshree Chemicals Ltd.



Rajesh Kumar Singh  
Director (Commercial) & CFO  
DIN: 01210804

