



AMK & ASSOCIATES
Chartered Accountants

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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 and half year ended 30 September 2023 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.

For AMK & Associates
Chartered Accountants
FRN: 327817E



Kolkata
8th November 2023

Bhupendra Kumar Bhutia
Partner
M.No. 069363
UDIN: 23059363BGWBRC2721

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

Statement of Un-Audited Standalone Financial Results For The Quarter & Half-Year Ended 30th September, 2023

Rs. In Lakhs

| Sl No | PARTICULARS | QUARTER ENDED | | | HALF-YEAR ENDED | | YEAR ENDED |
|-------|--|---------------|-------------|-------------|-----------------|-------------|--------------|
| | | 30-Sep-23 | 30-Jun-23 | 30-Sep-22 | 30-Sep-23 | 30-Sep-22 | 31-Mar-23 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 | (a) Revenue from Operations | 362 | 253 | 203 | 615 | 405 | 895 |
| | (b) Other income | 33 | 57 | 37 | 90 | 66 | 142 |
| | Total Income | 395 | 310 | 240 | 705 | 471 | 1,037 |
| 2 | Expenses | | | | | | |
| | (a) Purchases of stock-in-trade | 299 | 209 | 151 | 508 | 315 | 737 |
| | (b) Change in inventories of finished goods, work-in-progress and stock-in-trade | (8) | 3 | - | (5) | (1) | (3) |
| | (c) Freight & Forwarding Expense | 12 | 7 | 13 | 19 | 21 | 51 |
| | (d) Employee Benefits Expense | 19 | 18 | 19 | 37 | 37 | 73 |
| | (e) Finance Costs | 1 | 1 | - | 2 | - | 1 |
| | (f) Depreciation and Amortisation Expense | 7 | 6 | 7 | 13 | 13 | 26 |
| | (g) Other Expense | 29 | 39 | 34 | 68 | 63 | 124 |
| | Total expenses | 359 | 283 | 224 | 642 | 448 | 1,009 |
| 3 | Profit before Exceptional Items and Tax (1 - 2) | 36 | 27 | 16 | 63 | 23 | 28 |
| 4 | Exceptional Items | 9 | 14 | 15 | 23 | 27 | 40 |
| 5 | Profit Before Tax (3 - 4) | 27 | 13 | 1 | 40 | (4) | (12) |
| 6 | Tax Expense | - | - | - | - | - | - |
| 7 | Profit for the Period (5-6) | 27 | 13 | 1 | 40 | (4) | (12) |
| 8 | Other Comprehensive Income (net of tax) | - | - | - | - | - | - |
| 9 | Total Comprehensive Income for the Period (7+8) | 27 | 13 | 1 | 40 | (4) | (12) |
| 10 | Paid-up Equity Share Capital (Face Value of the Share Rs.10/- each) | 2933 | 2933 | 2933 | 2933 | 2933 | 2933 |
| 11 | Earnings per share (of Rs. 10/- each) : | | | | | | |
| | (a) Basic | 0.09 | 0.04 | 0.00 | 0.14 | (0.01) | (0.04) |
| | (b) Diluted | 0.09 | 0.04 | 0.00 | 0.14 | (0.01) | (0.04) |

Un-Audited Segment Revenue, Segment Result, Segment Assets & Segment Liabilities for Half Year Ended 30.09.2023

| PARTICULARS | QUARTER ENDED | | | HALF-YEAR ENDED | | YEAR ENDED |
|--|---------------|--------------|--------------|-----------------|--------------|--------------|
| | 30-Sep-23 | 30-Jun-23 | 30-Sep-22 | 30-Sep-23 | 30-Sep-22 | 31-Mar-23 |
| | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| Segment Revenue (Gross) | | | | | | |
| Trading Division | 319 | 232 | 171 | 551 | 352 | 829 |
| Wind Power Division | 43 | 21 | 31 | 64 | 52 | 65 |
| Electric Division | - | - | 1 | - | 1 | 1 |
| Net Sales/Income from Operations | 362 | 253 | 203 | 615 | 405 | 895 |
| Segment Results | | | | | | |
| Profit / (Loss) before tax and interest from each segment | | | | | | |
| Trading Division | 3 | 1 | (2) | 4 | (4) | (1) |
| Wind Power Division | 31 | 10 | 20 | 41 | 29 | 18 |
| Electric Division | - | 18 | 1 | 18 | - | (4) |
| Net Profit / (Loss) for the year (before finance costs, tax and exceptional items) from each segment | 34 | 29 | 19 | 63 | 25 | 13 |
| Less-Finance Costs | (1) | (1) | - | (2) | - | (1) |
| Less-Exceptional Item (net) | (9) | (14) | (15) | (23) | (27) | (40) |
| Add: Other Un-allocable income net off un-allocable expenditure | 3 | (1) | (3) | 2 | (2) | 16 |
| Total Profit / (loss) before Tax | 27 | 13 | 1 | 40 | (4) | (12) |
| SEGMENT ASSETS | | | | | | |
| Trading Division | 314 | 273 | 202 | 314 | 202 | 265 |
| Wind Power Division | 468 | 444 | 450 | 468 | 450 | 441 |
| Electric Division | 12 | 12 | 18 | 12 | 18 | 16 |
| Unallocated Asset | 1,587 | 1,665 | 1,704 | 1,587 | 1,704 | 1,605 |
| TOTAL ASSETS | 2,381 | 2,394 | 2,374 | 2,381 | 2,374 | 2,327 |
| SEGMENT LIABILITIES | | | | | | |
| Trading Division | 44 | 73 | 39 | 44 | 39 | 10 |
| Wind Power Division | 6 | 13 | 1 | 6 | 1 | - |
| Electric Division | 4 | 4 | 26 | 4 | 28 | 27 |
| Unallocated Liabilities | 666 | 669 | 676 | 666 | 676 | 668 |
| TOTAL LIABILITIES | 720 | 759 | 744 | 720 | 744 | 705 |



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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 8th November, 2023

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 sum of Rs 23 Lakhs 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 On 20th October, 2023, a Company Petition has been filed with NCLT Kolkata Bench in respect of Scheme of Amalgamation under sections 230 to 232 and other applicable provisions of the Companies Act, 2013 for the merger of Bangur Exim Private Limited and East Coast Powers Limited (Wholly Owned Subsidiaries) with the Company with an appointed date of 1st April, 2023.

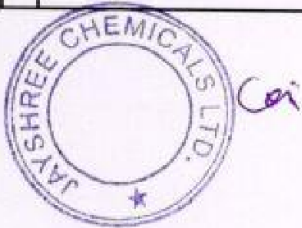
6 Figures for the previous periods have been regrouped wherever necessary.

For Jayshree Chemicals Ltd.

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



| Statement of Assets and Liabilities | | |
|---|-------------------------------------|----------------------------------|
| Disclosure as per the regulations 33 of SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015 | | |
| Rs. In Lakhs | | |
| Particulars | Standalone | |
| | As at 30/09/2023 (Un-Audited) | As at 31/03/2023 (Audited) |
| ASSETS : | | |
| 1 Non-current Assets | | |
| 1 (a) Property, Plant & Equipment | 278 | 291 |
| (b) Financial Assets | | |
| (i) Investments | 65 | 65 |
| (ii) Others | 5 | 5 |
| (c) Deferred Tax Assets (Net) | 1 | 1 |
| (d) Other Non current Assets | 9 | 9 |
| | 358 | 371 |
| 2 Current Assets | | |
| (a) Inventories | 31 | 26 |
| (b) Financial Assets | | |
| (i) Investments | - | - |
| (ii) Trade receivables | 481 | 388 |
| (iii) Cash & cash equivalents | 9 | 306 |
| (iv) Bank balances other than (iii) above | 739 | 718 |
| (v) Loans | 609 | 349 |
| (vi) Others (to be specified) | | |
| (vi) Other Financial Assets | 3 | 3 |
| (c) Current Tax Assets (Net) | 105 | 102 |
| (d) Other Current Assets | 46 | 64 |
| | 2,023 | 1,956 |
| TOTAL ASSETS | 2,381 | 2,327 |
| EQUITY AND LIABILITIES: | | |
| II Equity | | |
| 1 (a) Equity Share capital | 2,933 | 2,933 |
| (b) Other Equity | (1,272) | (1,310) |
| | 1,661 | 1,623 |
| 2 Non-current Liabilities : | | |
| (a) Provisions | 6 | 3 |
| | 6 | 3 |
| 3 Current Liabilities | | |
| (a) Financial Liabilities | | |
| (i) Borrowings | 38 | - |
| (ii) Trade Payables | | |
| (A) total outstanding dues of micro enterprises and small enterprises; | - | - |
| (B) total outstanding dues of creditors other than micro enterprises | 27 | 40 |
| (iii) Other financial liabilities | 43 | 46 |
| (b) Other current liabilities | 393 | 400 |
| (c) Provisions | 213 | 215 |
| | 714 | 701 |
| TOTAL EQUITY AND LIABILITIES | 2,381 | 2,327 |



JAYSHREE CHEMICALS LIMITED
CIN: L24119WB1962PLC218608

Un- Audited Standalone Cash Flow Statement for the Period Ended 30th September 2023

| | | <i>Rs. In Lakhs</i> | |
|--|--|---------------------|--------------|
| | | Period Ended | Period Ended |
| PARTICULARS | | 30.09.2023 | 30.09.2022 |
| (A) CASH FLOW FROM OPERATING ACTIVITIES | | | |
| Net Profit before Tax and Extra-ordinary Items | | 40 | (4) |
| <u>Adjustments for:</u> | | | |
| -Allowance /Bad Debts Written Off | | | - |
| -Depreciation | | 13 | 13 |
| -Net Profit/(Loss) on sale of fixed/discarded assets | | | - |
| -Interest Expenses | | 2 | - |
| -Net (Gain) / Loss on sale of Current Investment | | - | - |
| -Interest Income | | (62) | (54) |
| Operating Profit Before Working Capital Changes | | (7) | (45) |
| <u>Adjustments for:</u> | | | |
| -Trade Payables | | (22) | (3) |
| -Trade and other Receivables | | (75) | (45) |
| -Inventories | | (5) | (1) |
| Cash Generated from Operations : | | (109) | (94) |
| -Direct Taxes Paid | | (3) | 7 |
| Net Cash generated from Operating Activities | | (112) | (87) |
| (B) CASH FLOW FROM INVESTING ACTIVITIES | | | |
| Purchase of Property, Plant and Equipments (Net) | | - | 1 |
| Loan to Other Body Corporates | | 100 | - |
| Loan to Related Parties | | (360) | (378) |
| Term Deposit other than cash equivalents | | (22) | (15) |
| Interest Received | | 62 | 54 |
| Dividend Income | | - | - |
| Net Cash used in Investing Activities | | (220) | (338) |
| (C) CASH FLOW FROM FINANCING ACTIVITIES | | | |
| Proceeds from Short Term Borrowings | | 37 | 36 |
| Interest Paid | | (2) | - |
| Net Cash generated/(used) in Financing Activities | | 35 | 36 |
| Net Increase/(Decrease) in Cash and Cash Equivalents(A+B+C) | | (297) | (389) |
| Opening Cash and Cash Equivalents | | 306 | 399 |
| Closing Cash and Cash Equivalents | | 9 | 10 |
| | | - | - |



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AMK & ASSOCIATES
Chartered Accountants

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Ph-91 (22)- 4005 4744

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 subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter and half year ended 30 September, 2023 ("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.
4. The Statement includes the results of the parents and its subsidiaries **(a) East Coast Power Limited and (b) Bangur Exim Private 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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Chartered Accountants

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6. Material Uncertainty Relating to Going Concern

Attention is drawn to note no. 6 that the net worth of the above two (2) subsidiaries included in the Group, has accumulated losses as of 30th September 2023 exceeds either more than 90% or 100% of their paid-up capital. The ability of these two (2) subsidiaries company to continue as a going concern is dependent upon their profitable operations in the foreseeable future and continued adequate financial support from Parent (Jayshree Chemicals Limited).

Our opinion is not modified in respect of this matter.

7. Other Matters

Attention is drawn to note no. 5 that consolidated financial results of the Group for the quarter and half year ended 30th September 2023 is not comparable with the corresponding quarter and half year ended 30th September 2022 as one (1) wholly owned subsidiary- Bangur Exim Private Limited was acquired by the parent company w.e.f. 31st March 2023.

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

Kolkata
8th November 2023



For AMK & Associates
Chartered Accountants
FRN: 327817E

Bhupendra Kumar Bhutia
Partner
M.No. 059363
UDIN: 23059363BGWBRD1974

JAYSHREE CHEMICALS LIMITED

Registered Office : 31 Chowringhee Road, Kolkata-700016

CIN : L24119WB1962PLC218808

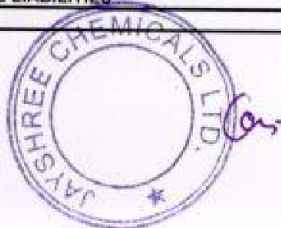
Statement of Un-Audited Consolidated Financial Results For The Quarter & Half Year Ended 30th September, 2023

Rs. Lakhs

| Sl No | PARTICULARS | QUARTER ENDED | | | HALF YEAR ENDED | | YEAR ENDED |
|-------|--|---------------|------------|-------------|-----------------|-------------|--------------|
| | | 30-Sep-23 | 30-Jun-23 | 30-Sep-22 | 30-Sep-23 | 30-Sep-22 | 31-Mar-23 |
| | | (Unaudited) | (Audited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 | (a) Revenue from Operations | 362 | 253 | 204 | 615 | 405 | 895 |
| | (b) Other income | 23 | 46 | 34 | 69 | 62 | 134 |
| | Total Income | 385 | 299 | 238 | 684 | 467 | 1,029 |
| 2 | Expenses | | | | | | |
| | (a) Purchases of stock-in-trade | 299 | 209 | 151 | 508 | 315 | 737 |
| | (b) Change in inventories of finished goods, work-in-progress and stock-in-trade | (8) | 3 | - | (5) | (1) | (3) |
| | (c) Freight & Forwarding Expense | 12 | 7 | 8 | 19 | 21 | 51 |
| | (d) Employee Benefits Expense | 19 | 18 | 19 | 37 | 37 | 73 |
| | (e) Finance Costs | 3 | 2 | - | 5 | - | 1 |
| | (f) Depreciation and Amortisation Expense | 7 | 6 | 7 | 13 | 13 | 26 |
| | (g) Other Expense | 30 | 40 | 39 | 70 | 63 | 125 |
| | Total expenses | 362 | 285 | 224 | 647 | 448 | 1,010 |
| 3 | Profit before Exceptional Items and Tax (1 - 2) | 23 | 14 | 14 | 37 | 19 | 19 |
| 4 | Exceptional Items | 9 | 14 | 15 | 23 | 27 | 40 |
| 5 | Profit Before Tax (3 - 4) | 14 | - | (1) | 14 | (8) | (21) |
| 6 | Tax Expense | - | - | - | - | - | - |
| 7 | Profit for the year (5-6) | 14 | - | (1) | 14 | (8) | (21) |
| 8 | Other Comprehensive Income (net of tax) | - | - | - | - | - | - |
| 9 | Total Comprehensive Income for the year (7+8) | 14 | - | (1) | 14 | (8) | (21) |
| 10 | Paid-up equity share capital (Face Value of the Share Rs.10/- each) | 2933 | 2933 | 2933 | 2933 | 2933 | 2933 |
| 11 | Earnings per share (of Rs. 10/- each) : | | | | | | |
| | (a) Basic | 0.05 | 0.00 | (0.00) | 0.05 | (0.03) | (0.07) |
| | (b) Diluted | 0.05 | 0.00 | (0.00) | 0.05 | (0.03) | (0.07) |

Un- Audited Segment Revenue, Segment Result, Segment Assets & Segment Liabilities for Half Year Ended 30.09.2023

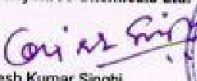
| PARTICULARS | QUARTER ENDED | | | HALF YEAR ENDED | | YEAR ENDED |
|--|---------------|--------------|--------------|-----------------|--------------|--------------|
| | 30-Sep-23 | 30-Jun-23 | 30-Sep-22 | 30-Sep-23 | 30-Sep-22 | 31-Mar-23 |
| | (Unaudited) | (Audited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| Segment Revenue (Gross) | | | | | | |
| Trading Division | 319 | 232 | 172 | 551 | 352 | 829 |
| Wind Mill Division | 43 | 21 | 31 | 64 | 52 | 65 |
| Electric Division | - | - | 1 | - | 1 | 1 |
| Net Sales/Income from Operations | 362 | 253 | 204 | 615 | 405 | 895 |
| Segment Results | | | | | | |
| Profit / (Loss) before tax and interest from each segment | | | | | | |
| Trading Division | 3 | 1 | (2) | 4 | (4) | (1) |
| Wind Power Division | 31 | 10 | 20 | 41 | 29 | 18 |
| Electric Division | - | 18 | 1 | 18 | - | (4) |
| Net Profit / (Loss) for the year (before finance costs, tax and exceptional items) from each segment | 34 | 29 | 19 | 63 | 25 | 13 |
| Less-Finance Costs | (3) | (2) | - | (5) | - | (1) |
| Less-Exceptional Item (net) | (9) | (14) | (15) | (23) | (27) | (40) |
| Add: Other Un-allocable income net off un-allocable expenditure | (8) | (13) | (5) | (21) | (9) | 7 |
| Total Profit / (loss) before Tax | 14 | - | (1) | 14 | (8) | (21) |
| SEGMENT ASSETS | | | | | | |
| Trading Division | 314 | 273 | 202 | 314 | 202 | 265 |
| Wind Power Division | 468 | 444 | 450 | 468 | 450 | 441 |
| Electric Division | 12 | 12 | 18 | 12 | 18 | 16 |
| Unallocated Asset | 1,394 | 1,483 | 1,653 | 1,394 | 1,653 | 1,777 |
| TOTAL ASSETS | 2,188 | 2,212 | 2,322 | 2,188 | 2,322 | 2,499 |
| SEGMENT LIABILITIES | | | | | | |
| Trading Division | 44 | 73 | 39 | 44 | 39 | 10 |
| Wind Power Division | 6 | 13 | 1 | 6 | 1 | - |
| Electric Division | 4 | 4 | 28 | 4 | 28 | 27 |
| Unallocated Liabilities | 728 | 730 | 676 | 728 | 676 | 1,070 |
| TOTAL LIABILITIES | 782 | 820 | 744 | 782 | 744 | 1,107 |



Notes:

- 1 The above Consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their Meetings held on 8th November, 2023
- 2 The above Consolidated 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 sum of Rs 23 Lakhs 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 The Consolidated Financial Results for the quarter & half year ended 30th September 2022 and year ended 31st March 2023, does not includes the financial results of a newly acquired wholly owned Subsidiary-Bangur Exim Pvt. Ltd., as the effective date of acquisition was 31st March, 2023.
- 6 The Net worth of the both subsidiaries-(1) East Coast Powers Ltd. and (2) Bangur Exim Pvt. Ltd., are wholly/substantially eroded, their ability of the companies to continue as a going concern is dependent upon profitable future operations and continued adequate financial support from the Holding Company (Jayshree Chemicals Limited)
- 7 Figures for the previous periods have been regrouped wherever necessary.

For Jayshree Chemicals Ltd.

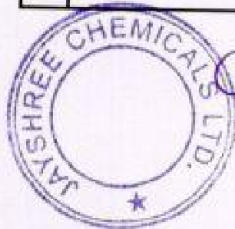

Rajesh Kumar Singh
Director (Commercial) & CFO
DIN: 01210804



Statement of Assets and Liabilities

Disclosures as per the regulations 33 of SEBI(Listing Obligations and Disclosures Requirements) Regulations, 2015

| Particulars | Consolidated | |
|--|-------------------------------|----------------------------|
| | As at 30/09/2023 (Un-Audited) | As at 31/03/2023 (Audited) |
| ASSETS: | | |
| I Non-current Assets | | |
| 1 (a) Property, Plant & Equipment | | 291 |
| (b) Capital work-in-progress | 278 | 84 |
| (c) Financial Assets | 84 | 6 |
| (i) Others | | 1 |
| (d) Deferred Tax Assets (Net) | 6 | 9 |
| (e) Other Non current Assets | 1 | |
| | 9 | |
| | 378 | 391 |
| 2 Current Assets | | |
| (a) Inventories | | 27 |
| (b) Financial Assets | 32 | 606 |
| (i) Investments | | 313 |
| (ii) Trade receivables | 699 | 718 |
| (iii) Cash & cash equivalents | 9 | 273 |
| (iv) Bank balances other than (iii) above | 740 | 4 |
| (v) Loans | 172 | 102 |
| (vi) Others (to be specified) | | 65 |
| (vii) Other Financial Assets | 4 | |
| (c) Current Tax Assets (Net) | 105 | |
| (d) Other Current Assets | 47 | |
| | 1,808 | 2,108 |
| TOTAL ASSETS | 2,186 | 2,499 |
| EQUITY AND LIABILITIES: | | |
| II Equity | | |
| 1 (a) Equity Share capital | 2,933 | 2,933 |
| (b) Other Equity | (1,527) | (1,541) |
| | 1,406 | 1,392 |
| 2 Non-current Liabilities : | | |
| (a) Provisions | | 3 |
| (c) Deferred tax liabilities (Net) | 6 | - |
| (d) Other non current liabilities | - | - |
| | 6 | 3 |
| 3 Current Liabilities | | |
| (a) Financial Liabilities | | |
| (i) Borrowings | 100 | 400 |
| (ii) Trade Payables | | |
| (A) total outstanding dues of micro enterprises and small enterprises; | - | - |
| (B) total outstanding dues of creditors other than micro enterprises and | 27 | 46 |
| (iii) Other financial liabilities | 43 | 403 |
| (b) Other current liabilities | 393 | 215 |
| (c) Provisions | 213 | - |
| (d) Current Tax Liabilities (net) | - | |
| | 776 | 1,104 |
| TOTAL EQUITY AND LIABILITIES | 2,188 | 2,499 |



JAYSHREE CHEMICALS LIMITED
CIN: L24119WB1962PLC218608

Un- Audited Consolidated Cash Flow Statement for the Period Ended 30th September 2023

| | | (Rs. In Lakhs) | |
|-----|--|--------------------------|--------------------------|
| | PARTICULARS | Period Ended 30-09-23 | Period Ended 30-09-22 |
| (A) | CASH FLOW FROM OPERATING ACTIVITIES | | |
| | Net Profit before Tax and Extra-ordinary Items | | |
| | <u>Adjustments for:</u> | 14 | (8) |
| | -Allowance /Bad Debts Written Off | | |
| | -Depreciation | | |
| | -Net Profit/(Loss) on sale of fixed/discarded assets | 13 | 13 |
| | -Interest Expenses | | |
| | -Net (Gain) / Loss on sale of Current Investment | 5 | - |
| | -Interest Income | - | - |
| | Operating Profit Before Working Capital Changes | (41) | (50) |
| | <u>Adjustments for:</u> | (9) | (45) |
| | -Trade Payables | | |
| | -Trade and other Receivables | (26) | (4) |
| | -Inventories | (75) | (45) |
| | Cash Generated from Operations : | (5) | (1) |
| | -Direct Taxes Paid | (115) | (95) |
| | Net Cash generated from Operating Activities | (3) | 7 |
| | | (118) | (88) |
| (B) | CASH FLOW FROM INVESTING ACTIVITIES | | |
| | Purchase of Property, Plant and Equipments (Net) | - | 1 |
| | Sale of Property, Plant and Equipments (Net) | - | - |
| | Sale/ (Purchase) of Current Investment (Net) | - | - |
| | Purchase of Investments in Subsidiary | - | - |
| | Loan to Other Body Corporates | - | - |
| | Loan to Related Parties | 100 | - |
| | Term Deposit other than cash equivalents | - | (373) |
| | Interest Received | (22) | (15) |
| | Net Cash used in Investing Activities | 41 | 50 |
| | | 119 | (337) |
| (C) | CASH FLOW FROM FINANCING ACTIVITIES | | |
| | Proceeds from Short Term Borrowings | | |
| | Unclaimed Dividend Paid | (300) | 36 |
| | Interest Paid | - | - |
| | Net Cash generated/(used) in Financing Activities | (5) | - |
| | Net Increase/(Decrease) in Cash and Cash Equivalents(A+B+C) | (305) | 36 |
| | Opening Cash and Cash Equivalents | (304) | (389) |
| | Closing Cash and Cash Equivalents | 313 | 400 |
| | | 9 | 11 |



Con

