

JIGYASA INFRASTRUCTURE LIMITED

CIN No.L45200DL2008PLC177821

Registered office: 95B, Pocket-A, Mayur Vihar, Phase II, DELHI -110091

Website: www.jigyasainfra.com; Email Id:jigyasainfra@yahoo.com

Date: 10th November, 2020

To

**BSE Limited
SME ITP Platform
P J Towers, Dalal Street
Mumbai – 400001
Scrip Code: 780019
Scrip Id: JIGYASA**

Sub: Outcome of Board Meeting dated 09th November, 2020

Dear Sir/Madam,

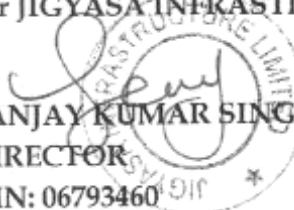
Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the company in its meeting held on 09th November, 2020 approved the following matter:

1. Unaudited Financial Results of the company for half year ended on September 30, 2020 were noted and approved.
2. Limited Review Report from Statutory Auditor on Financial Statements for the half year ended on September 30, 2020 was considered and noted.
3. Cash Flow Statement for the half year ended on September 30,2020

Please find the enclosed attachment of above mentioned documents and take the same in your records.

Please update the same in your records.

For JIGYASA INFRASTRUCTURE LIMITED

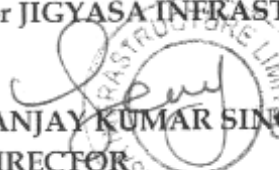

SANJAY KUMAR SINGH
DIRECTOR
DIN: 06793460

PART-I STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEP 2020

Particulars		Half Year Ended		Year Ended
		Six Month Ended 30/09/2020	Year to date figures for the previous year ended 30/09/2019	Previous year ended 31/03/2020
		Unaudited	Unaudited	Audited
I.	Total Income form Operations	4.36	10.96	19.01
II.	Other Income	-	-	-
III.	Total Revenue (I+II)	4.36	10.96	19.01
IV.	Expenses			
	a) Cost of Materials consumed	-	-	-
	b) Purchase of Stock-in-trade	-	-	-
	c) Changes in inventories of finished goods, WIP and stock in trade	-	-	-
	d) Employee benefits expenses	3.57	7.91	12.68
	e) Depreciation and amortization expenses	-	0.23	0.34
	f) Other expenses	1.42	1.12	4.33
	Total Expenses	4.99	9.27	17.35
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-V)	(0.63)	1.69	1.66
VI	Exceptional Items	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (VI-VII)	(0.63)	1.69	1.66
VIII	Extraordinary items	-	-	-
IX	Profit/(Loss) before tax (VIII-IX)	(0.63)	1.69	1.66
X	Tax expenses			
	a) Current Tax	-	-	0.35
	a) Income Tax Adjustment	-	-	(0.05)
	a) MAT Credit Entitlement	-	-	-
	b) Deferred Tax Liabilities / (Assets)	-	-	0.10
XI	Profit (Loss) for the period from continuing operations (IX-X)	(0.63)	1.69	1.27
XII	Profit/(loss) from discontinuing operations	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-
XV	Profit (Loss) for the period (XI + XIV)	(0.63)	1.69	1.27
XVI	Other Comprehensive Income			
	A (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 (i) Items that will be reclassified to profit or loss	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-
XVII	Total Comprehensive Income for the period (XV+XVI) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	(0.63)	1.69	1.27
XVIII	Earnings per equity share (for continuing operation):			

	(1) Basic	(0.000)	0.000	0.012
	(2) Diluted	(0.000)	0.000	0.012
XIX	Earnings per equity share (for discontinued operation):			
	(1) Basic	-	0.000	0.012
	(2) Diluted	-	0.002	0.012
XX	Earning Per Share (for discontinued & continuing operations)			
	a) Basic	(0.000)	0.000	0.012
	b) Diluted	(0.000)	0.002	0.012

For JIGYASA INFRASTRUCTURE LIMITED


 SANJAY KUMAR SINGH
 DIRECTOR
 DIN: 06793460

NOTES:			
STATEMENT OF ASSETS AND LIABILITIES AS AT 30.09.2020			
Sr. No.	Particulars	AMOUNT IN LAKHS	
		30.09.2020	31.03.2020
		Unaudited	Audited
I.	EQUITY AND LIABILITIES		
1)	<u>Shareholder's funds</u>		
(a)	Share Capital	1,253.65	1,253.65
(b)	Reserves and Surplus	64.17	64.80
(c)	Money Received against share Warrants		
	Sub-total - Shareholders' funds	1,317.82	1,318.45
2)	<u>Share application money pending allotment</u>		
	(a) Share Application Money	-	-
3)	<u>Non-Current liabilities</u>		
(a)	Long term Borrowings	-	-
(b)	Deferred tax liabilities (net)	-	-
(c)	Other long Term Liabilities	283.20	322.76
(d)	Long Term Provisions	-	-
	Sub-total - Non-current liabilities	283.20	322.76
3)	<u>Current Liabilities</u>		
(a)	Short Term Borrowings	1.45	72.45
(b)	Trade Payables	209.31	209.31
(c)	Other Current Liabilities	5.76	7.47
(d)	Short- Term Provisions	0.35	0.35
	Sub-total - Current liabilities	216.86	289.58
	Total Equity & Liabilities	1,817.88	1,930.79
II.	ASSETS		
1)	<u>Non- Current Assets</u>		
(a)	Fixed Assets	1.24	1.24
(b)	Deferred tax assets (net)	0.84	0.84
(c)	Non-current investments	360.58	360.58
(d)	Long term loans and advances	160.07	196.07
(e)	Other non-current assets	-	-
	Sub-total - Non-current assets	522.74	558.74
2)	<u>Current Assets</u>		
(a)	Current Investment	-	-
(b)	Inventories	-	-
(c)	Trade receivables	120.27	120.27
(d)	Cash and Bank equivalents	52.59	8.44

(e)	Short term loans and advances	1,117.76	1,239.25
(f)	Other current assets	4.53	4.09
	Sub-total - Current assets	1,295.15	1,372.06
	Total Assets	1,817.88	1,930.79

Notes:-

1) The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 09th November, 2020. The Statutory auditors have carried out Limited Review Report on the same.

2) The previous period figures have been rearranged / regrouped, wherever necessary to confirm to current period classifications.

3) The company has not adopted the Indian Accounting Standards (IND AS) in terms of exemption available to Companies listing on the Institutional Trading Platform without initial public offering.

4) The company does not have more than one reportable segment in terms of AS-17 Issued by ICAI. Hence segment wise reporting is not applicable.

Date: 09.11.2020
Place: Delhi

For JIGYASA INFRASTRUCTURE LIMITED

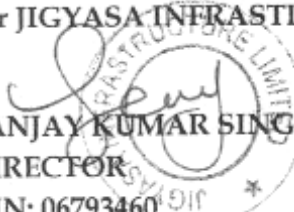

SANJAY KUMAR SINGH
DIRECTOR
DIN: 06793460

Cash Flow Statement for the Year Ended 30.09.2020		
PARTICULARS	(Amounts in Lakhs)	
	Amounts As at 30.09.2020	Amounts As at 31.03.2020
<u>(A) CASH FLOW FROM OPERATING ACTIVITIES:-</u>		
1. Net profit before tax	(0.63)	1.66
2. Adjustment for:		
<u>Add:</u> Depreciation & Amortization Expenses	-	0.34
Operating Profit before Working capital changes	(0.63)	2.01
<u>3. Working Capital Changes:</u>		
Decrease (Increase) in Trade & Other Receivables	-	19.04
Decrease (Increase) in Inventories	-	-
Decrease (Increase) in Other Current Assets	(0.44)	4.77
Increase (Decrease) in Trade & Other Payables	-	-
Increase (Decrease) in Other Current Liabilities	(1.72)	(11.42)
Increase (Decrease) in Provisions		
Net Changes in Working Capital	(2.15)	12.39
<u>Cash Generated from Operations</u>	(2.78)	14.39
Adjustment of Taxes	-	0.78
Net Cash Flow from Operating Activities (A)	(2.78)	13.61
<u>(B.) CASH FLOW FROM INVESTING ACTIVITIES :</u>		
Purchase of Fixed Assets	-	-
(Increase) Decrease in Other Non Current Assets	-	-
(Increase) Decrease in Long Term Loans & Advances	36.00	-
(Increase) Decrease in Short Terms Loans & Advances	121.49	4.45
Decrease (Increase) in Current Investments	-	-
Decrease (Increase) in Non Current Investments	-	(19.00)
Net Cash Flow from Investing Activities (B)	157.49	(14.55)
<u>(C.) CASH FLOW FROM FINANCING ACTIVITIES :</u>		
Issue of Share Capital	-	-
Preliminary Expenses Incurred	-	-
(Decrease) Increase in Long Term Liabilities	-	-
(Decrease) Increase in Other Long Term Liabilities	(39.56)	(13.50)
(Decrease) Increase in Long Term Borrowings	-	-
(Decrease) Increase in Short Term Borrowings	(71.00)	9.40
Net Cash Flow from Financing Activities (C)	(110.56)	(4.10)

Net Increase / (Decrease) in Cash & Cash Equivalents (A- B+C)		44.15	(5.04)
Cash and cash equivalents at the beginning of the year / Period		8.44	13.48
Cash and cash equivalents at the end of the year/ Period		52.59	8.44
* Note: The above Cash Flow Statement has been prepared under "Indirect Method" as set out in the Accounting Standard (AS) – 3 on Cash Flow Statements" issued by the Institute of Chartered of Accountants of India.			

Date: 09.11.2020
Place: Delhi

For JIGYASA INFRASTRUCTURE LIMITED


SANJAY KUMAR SINGH
DIRECTOR
DIN: 06793460

GYANESH GUPTA & CO.
CHARTERED ACCOUNTANTS
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BEHIND FIRST INDIA PALACE, M. G. ROAD, GURGAON 122002
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LIMITED REVIEW REPORT

To,
Board of Directors of
M/S JIGYASA INFRASTRUCTURE LIMITED

We have reviewed the accompanying statement of Unaudited Financial Results of **M/S JIGYASA INFRASTRUCTURE LIMITED** (the "Company"), for the half year ended 30th September 2020, being submitted by the company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement is the responsibility of the Companies 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 Auditors 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 accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that caused us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards i.e. Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued hereunder 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 Obligation and disclosed Requirements) Regulations, 2015 and SEBI circular dated 5th July 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Gyanesh Gupta & Co
Chartered Accountants

CA Gyanesh Gupta
PARTNER
M No.: 509350
FRN: 024354N

Place: GURGAON

