

Date: 11-11-2020

Member : MCX / NCDEX / NSDL / NSE\* / BSE\* / NSDL\*

Let's Grow Together

To, Bombay Stock Exchange Ltd., Department of Corporate Services 25<sup>th</sup> Floor, P. J. Towers Dalal Street, Mumbai - 400 001

Dear Sir,

Sub: Submission of Unaudited Financial Results for quarter and half year ended on 30-09-2020 along with Auditor's Report thereon Scrip Code : 531550

Pursuant to Regulation 33 of SEBI (listing obligations and disclosure requirements) Regulations, 2015, we enclose herewith the Unaudited Financial Results with limited review report for quarter and half year ended on 30-09-2020 along with Auditor's Report thereon at its registered office of the company.

Company Name: Jhaveri Credits & Capital Limited Scrip Code: 531550

Kindly take the same on record and acknowledge.

Thanking you,

Yours faithfully,

For Jhaveri Credits and Capital Ltd.



Kamlesh J Jhaveri Whole Time Director DIN: 00266242

Encl: 1. Approved Unaudited Financial Results 2. Limited Review Report

JHAVERI CREDITS & CAPITAL LTD.

301 / 302 Payal Tower-II, Sayajigunj, Vadodara 390020, Gujarat, India Tel: +91-265-2226201 Fax.: +91 265 2225378 Email: commodities@jhaveritrade.com | Web.: jhaveritrade.com | CIN NO. L65910G J1993PLC020371 GST NO. : 24AAAC J4725C1Z3

## JHAVERI CREDITS AND CAPITAL LIMITED 301-302, PAYAL TOWER-II, SAYAJIGUNJ,VADODARA-390020 AUDITED FINANCIAL RESULTS FOR QUARTER AND YEAR ENDED ON 30TH SEPTEMBER, 2020

(` in Lakhs)

Street affer a desta have

(1) N (a) P (b) F ( (c) (c) (c) (c) (c) (c) (c) (c) (c) (	ETS Non Current Assets Property, Plant and Equipments Financial Assets i) Investments (ii) Long Term Loans and Advances Deferred Tax Assets (Net) Current Assets Current Investments Inventories Trade Receivables Cash and Cash Equivalents Short Term Loand and Advances Other Current Assets	3.67 74.65 80.74 0 70.97 245.85 139.9 66.04 17.05	3.67 74.65 71.66 0.00 0.97 361.00 141.98 170.68
(1) N (a) P (b) F ( ( ( ( ( ( ( ( ) ( ( ) ( ( ) ( ( ) ( ( ) ( ( ) ( ) ( ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )) ( ) ( ) ( )) ( ) ( )) ( ) ( )) ( )) ( )) ( )) ( )) ( )) ( )) ( )) ( )) ( )) ( )) ( )) ( )) ( )) ( )) ( )) ( )) ( )) ( )) ( )) ( )) ( )) ( )) ( )) ( )) ( )) ( )) ( )) ( )) ( )) ( )) ( )) ( )) ( )) ( )) ( )) ( )) ( ))) ( )) ( )) ( ))) ( ))) ( ))) ( ))) ( ))) ( ))) ( ))) ( ))) ( ))) ( ))) ( ))) ( ))) ()))) ( ))) ()))) ()))) ()))) ())))))	Non Current Assets Property, Plant and Equipments Financial Assets i) Investments (ii) Long Term Loans and Advances Deferred Tax Assets (Net) Current Assets Current Investments Inventories Trade Receivables Cash and Cash Equivalents Short Term Loand and Advances	74.65 80.74 0 70.97 245.85 139.9 66.04 17.05	74.65 71.66 0.00 0.97 361.00 141.98 170.68
(a) P (b) F (( (c) ( (a) ( (a) ( (b) ( (c) ( (d) ( (d) ( (d) ( (d) ( (d) ( (d) (	Property, Plant and Equipments Financial Assets i) Investments (ii) Long Term Loans and Advances Deferred Tax Assets (Net) Current Assets Current Investments Inventories Trade Receivables Cash and Cash Equivalents Short Term Loand and Advances	74.65 80.74 0 70.97 245.85 139.9 66.04 17.05	74.65 71.66 0.00 0.97 361.00 141.98 170.68
(a) P (b) F (( (c) ( (a) ( (b) ( (c) ( (d) ( (c) ( (d) ( (e) ( (d) ( (e) (	Property, Plant and Equipments Financial Assets i) Investments (ii) Long Term Loans and Advances Deferred Tax Assets (Net) Current Assets Current Investments Inventories Trade Receivables Cash and Cash Equivalents Short Term Loand and Advances	74.65 80.74 0 70.97 245.85 139.9 66.04 17.05	74.65 71.66 0.00 0.97 361.00 141.98 170.68
(b) F ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ) ( ( ( ) ) ( ( ( ) ) ( ( ( (	Financial Assets i) Investments ii) Long Term Loans and Advances Deferred Tax Assets (Net) Current Assets Current Investments Inventories Trade Receivables Cash and Cash Equivalents Short Term Loand and Advances	80.74 0 70.97 245.85 139.9 66.04 17.05	71.66 0.00 0.97 361.00 141.98 170.68
( ( ( ( ) ( ( )	i) Investments ji) Long Term Loans and Advances Deferred Tax Assets (Net) <b>Current Assets</b> Current Investments Inventories Trade Receivables Cash and Cash Equivalents Short Term Loand and Advances	80.74 0 70.97 245.85 139.9 66.04 17.05	71.66 0.00 0.97 361.00 141.98 170.68
(( (c)) (a) ( (b)) (c)) (d)) (e) ( (d)	ii) Long Term Loans and Advances Deferred Tax Assets (Net) <b>Current Assets</b> Current Investments Inventories Trade Receivables Cash and Cash Equivalents Short Term Loand and Advances	0 70.97 245.85 139.9 66.04 17.05	0.00 0.97 361.00 141.98 170.68
( c) (a) ( (b) (c) (d) (e) ( (d)	Deferred Tax Assets (Net) Current Assets Current Investments Inventories Trade Receivables Cash and Cash Equivalents Short Term Loand and Advances	70.97 245.85 139.9 66.04 17.05	0.97 361.00 141.98 170.68
(a) ( (b) ( (c) (d) ( (e) ( (d) ( (d) (	Current Investments Inventories Trade Receivables Cash and Cash Equivalents Short Term Loand and Advances	245.85 139.9 66.04 17.05	361.00 141.98 170.68
(a) ( (b) ( (c) ( (d) ( (e) ( (d) ( (d) (	Current Investments Inventories Trade Receivables Cash and Cash Equivalents Short Term Loand and Advances	245.85 139.9 66.04 17.05	361.00 141.98 170.68
(b) (c) (d) (e) (d)	Inventories Trade Receivables Cash and Cash Equivalents Short Term Loand and Advances	245.85 139.9 66.04 17.05	361.00 141.98 170.68
(c) (d) (e) (d)	Trade Receivables Cash and Cash Equivalents Short Term Loand and Advances	139.9 66.04 17.05	141.98 170.68
(d) (e) (d)	Cash and Cash Equivalents Short Term Loand and Advances	66.04 17.05	170.68
(e) 5 (d)	Short Term Loand and Advances	17.05	
(d)			16.55
	Other Current Assets	216.00	66.70
II EUG		210.00	
II EUG	Total	914.87	907.87
	QITY AND LIABILITIES		
(1)	Equity		
	Equity Share Capital	646.33	646.33
21.440 Sec. 5.	Other Equity	116.11	116.1
	Liablities		
2 SC 1325-5	n Current Liabilities 👘 🥤	1.10	1.1
	Provisions	0.71	0.7
	Deferred Tax Liablities (Net) ) Other Non Current Liablities	139.03	139.0
( C	) Other Non Current Liabilities		
Cu	rrent Liabilities		
1,722,05	) Financial Liabilities		
(3)	(i) Borrowings	0.00	0.0
	(ii) Trade Payables	0.97	0.5
(b	) Other Current Liabilities	9.37	0.3
	;) Provisions	1.25	3.7
-	Total	914.87	907.8
	redite	9	
te:- 11.11.	1 2 3	For Jhaveri Credits And Capita	l Limited

h

Whole Time Director DIN:- 00266242 JHAVERI CREDITS AND CAPITAL LIMITED

Statement of Profit & Loss for the Quarter ended on 30th September, 2020

/	Particulars	Current Quarter 3 months ended on 30th September, 2020 Amount (₹) (In Lakhs) Unaudited	Preceding 3 months ended on 30th June, 2020 Amount (₹) (In Lakhs) Unaudited	Correspondin g 3 months ended on 30th September, 2019 Amount (₹) (In Lakhs) Audited	Year to date figures for Current Period Ended on 30th September, 2020 Amount (₹) (In Lakhs) Unaudited	Year to date figures for Previous Period Ended on 30th September, 2019 Amount (₹) (In Lakhs) Audited	Year Ended on 31st March, 2020 Amount (₹) (In Lakhs) Audited
			19000000-				
1	Revenue from Operations	21.48	-16.35	10.20	5.13	32.11	44.23
11	Other Income	0.76	0.77	1.60	1.53	5.51	12.48
Ш	Total Revenue (I + II)	22.24	-15.58	17.88	6.66	37.62	56.71
	F						
	Expenses:				54.4 Sec. 1		
	Employee benefits expense Finance costs	0.01	0.00	2262.522.626	0.01	12.74	24.65
		0.02	0.00		0.02	0.11	0.12
	Depreciation and amortization expense	0.02	0.04	0.000 0000000	0.06	0.41	0.85
	Other expenses	2.03	4.57	16.20	6.60	35.99	55.68
	Total expenses	2.07	4.61	24.51	6.69	49.25	81.30
V.	Profit before exceptional and extraordinary items and tax (III-IV) Exceptional Items	20.17	-20.20	-6.63	-0.03	-11.63	-24.58
VII.	Profit before extraordinary items and tax (V - VI)	20.17	-20.20	-6.63	-0.03	-11.63	-24.58
VIII.	Extraordinary Items (Prior Period Expenses)		10.110	0.00	-0.03	-11.03	-24.50
IX.	Profit before tax (VII- VIII)	20.17	-20.20	-6.63	-0.03	-11.63	-24.58
						11100	24.00
Х	Tax expense:						
	(1) Current tax	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.95
	(3) Short / Excess Provision of Income Tax of P.Y.		0.00	0.00	0.00	0.00	0.33
XI	Profit (Loss) for the period from continuing operations (IX-X)	20.17	-20.20	-6.63	-0.03	-11.63	-25.54
XII	Profit/(loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
xıv	Profit/(loss) from Discontinuing operations (after tax) (XII- XIII)	0.00	0.00	0.00	0.00	0.00	0.00
xv	Profit (Loss) for the period (XI + XIV)	20.17	-20.20	-6.63	-0.03	-11.63	-25.54
XVI	Earnings per equity share:						
	(1) Basic	0.00	0.00	0.00	0.00	0.00	-0.40
	(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00

## Explanatory Notes to Accounts

1 The above results were reviewed by Audit Committee and thereafter aproved by Board of Directors in its meeting held on 30-07-2020

2 There were no Investor Complaints pending at the beginning or at the end of the Quarter .

3 The Ind AS 19 "Employee Benefits" is not provided since the total strength is less than 10 numbers.

Date :- 11.11.2020 Place :- Vadodara

BARODA 200

For Jhaveri Credits And Capital Limited

Kamesh J. Jhaveri Whole Time Director DIN:- 00266242

## INDEPENDENT AUDITOR'S REVIEW REPORT

Review Report to,

The Board of Directors, Jhaveri Credits and Capital Limited 301/302, Payal Tower-II, Sayajigunj, Vadodara-390 020

We have reviewed the accompanying statement of unaudited financial results of **Jhaveri Credit** and **Capital Limited** for the Quarter ended on 30<sup>th</sup> September, 2020. The 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 of the statement 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 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 from material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus requires 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 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 Distlosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016/ dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Place : Ahmedabad Date : 10<sup>th</sup> November,2020

## UDIN: 20142372AAAABY1793

For, M A R K S & CO. [Firm Registration No. 139476W] Chartered Accountants

MARKS&CO.

ohan.

Rohan D. Mehta *Partner* Mem. No. 142372

HO:A-506, Safal Pegasus, Nr. Auda Garden, Prahl: Anandnagar Road, **Ahmedabad**-380015 T: +91 79 40061476 6th Floor, Shree Manglam Complex, B/h Aditya Complex Above IDBI Bank, Kasak, **Bharuch**-392001 T:+91 2642 229718 9, Shraddha Society, Pratapnagar, **Vadodara** - 390004. T: +91 265 2422498 Info@marks.co.in|www.marks.co.in