

JETMALL SPICES AND MASALA LIMITED

33/1, Ritherdon Road, Vepery, Chennai - 600 007

Tel: 04448508024

Email: Jetmalltd@gmail.com

Website: Jetmalltd.in

CIN: U15500TN2012PLC087533

GSTIN: 33AACCJ9645B1ZR

Scrip Code: 543286

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street
Mumbai – 400 001

Date: 18.12.2023

Dear Sir/Madam

Sub: Unaudited Financial Result for the Half Year ended 30th September, 2023

Ref: Your email 08th December, 2023

With reference to your email dated 08.12.2023 we hereby enclose the financial results disclosing the bifurcation of Trade Payables.

You are requested to take the above information on record.

Yours faithfully,

For JETMALL SPICES AND MASALA LIMITED

SHANMUGAM

Whole Time Director

DIN: 10299453

JETMALL SPICES AND MASALA LIMITED

33/1, Ritherdon Road, Vepery, Chennai - 600 007

Tel: 04448508024

Email: Jetmalltd@gmail.com

Website: Jetmalltd.in

CIN: U15500TN2012PLC087533

GSTIN: 33AACJ9645B1ZR

Scrip Code: 543286

To
Bombay Stock Exchange
PJ Towers, Dalal Street
Mumbai – 400 001

Date: 10.11.2023

Dear Sir/Ma'am,

Sub: Unaudited Financial Result for the Half Year ended 30th September, 2023.

We wish to inform you that the Board of Directors of the Company in its meeting held today the 10th November, 2023 at 11.30 AM and concluded at 12.45 P.M at the Registered Office, had approved the financial results of the Company for the Half year ended September 30, 2023.

In terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclose the following:

(i) Unaudited Financial Results and Report of the Auditor for the period Half year ended September 30, 2023

Kindly acknowledge the receipt.

Thanking you,

Yours faithfully

For JETMALL SPICES AND MASALA LIMITED

D

SHANMUGAM

Digitally signed by D SHANMUGAM
DN: cn=IN, o=PERSONAL, title=7103,
pseudoym=355ca790d5843d198bcc1
558b7778e,
2.5.4.20=ee366c4f7e5799da0a19540e
a28419e75cc0b236ae6959b2b385564b
7657d, postalCode=600018, st=Tamil
Nadu,
serialNumber=B82bd54b40a9ab5754
dee0123179d3a8c7c4a6c903860cc9d
70e417a6c3, cn=D SHANMUGAM
Date: 2023.11.10 12:53:37 +05'30'

D SHANMUGAM

Director

DIN: 10299453

Encl: As above



DARPAN & ASSOCIATES

CHARTERED ACCOUNTANT

#11/2, Shyam Avenue, College Road, Nungambakkam, Chennai - 600006

Email: darpanassociates@gmail.com

Independent Auditor's Review Report on the Half Yearly Unaudited Standalone Financial Results of Jetmall Spices and Masala Limited (formerly known as Jetmall Spices and Masala Private Limited) Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to

The Board of Directors

M/s. Jetmall Spices and Masala Limited.

1. We have reviewed the accompanying statement of unaudited standalone financial results of M/s. Jetmall Spices and Masala Limited ('the Company') for the half year ended 30th September 2023, (the statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the Listing Regulations').

2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standard 25, "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information performed by



DARPAN & ASSOCIATES

CHARTERED ACCOUNTANT

#11/2, Shyam Avenue, College Road, Nungambakkam, Chennai - 600006

Email: darpanassociates@gmail.com

the Independent Auditor of the Entity” issued by the Institute of Chartered Accountants of India. This Standards requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matter, 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. Based on our review conducted as above, 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 Accounting Standards specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Darpan & Associates
ICAI Firm Registration No.016156S
Chartered Accountants

DARPAN KUMAR
JAIN

Darpan Kumar
Partner
Membership No. 235817
UDIN: 23235817BGXQMY7301

Place : Chennai

Date : 10th November 2023

Statement of Unaudited Financial Results for the Half Year ended 30th September 2023

(All Amounts are Rupees In Lakhs except for per share data and unless otherwise stated)

Particulars	Half Year ended			Year Ended	Year Ended
	30.09.2023	31.03.2023	30.09.2022	31.03.2023	31.03.2022
	Unaudited	Audited	Unaudited	Audited	Audited
1. a) Revenue From Operations	55.75	281.16	82.52	363.68	300.86
b) Other Income	7.81	31.22	-	31.22	16.90
TOTAL INCOME	63.56	312.38	82.52	394.90	317.75
2. Expenses					
a) Purchase of Stock In Trade	31.29	245.88	30.97	276.86	229.69
b) Changes in inventories of Stock-in-Trade	0.02	(2.00)	29.38	27.38	51.22
c) Employee benefit expense	12.94	12.30	6.90	19.19	17.01
d) Financial costs	0.10	(0.08)	0.08	-	0.14
e) Depreciation and amortization expense	1.74	2.64	-	2.64	1.80
f) Other expenses	16.08	14.46	14.83	29.29	21.39
TOTAL EXPENSES	62.17	273.20	82.16	355.36	321.24
3. Profit before exceptional and tax (1-2)	1.39	39.18	0.36	39.54	(3.49)
4. Exceptional Items	-	-	-	-	-
5. Profit Before Tax (3-4)	1.39	39.18	0.36	39.54	(3.49)
6. Tax Expense					
(a) Current Tax	(0.36)	(9.24)	-	(9.24)	0.02
(b) Deferred Tax	-	(1.05)	-	(1.05)	4.30
7. Profit(Loss) for the period (6-7)	1.03	28.89	0.36	29.25	0.83
8. Other Comprehensive Income					
(a) Equity Instruments through Other Comprehensive Income	-	-	-	-	-
(b) Income Tax (expenses)/savings	-	-	-	-	-
9. Total Comprehensive Income for the period (7+8)	1.03	28.89	0.36	29.25	0.83
10. Paid-up equity share capital	599.29	599.29	599.29	599.29	599.29
(Face Value Rs)	10.00	10.00	10.00	10.00	10.00
11. Earnings Per Share (EPS)					
(a) Basic	0.02	0.48	0.01	0.49	0.01
(b) Diluted	0.02	0.48	0.01	0.49	0.01

For JETMALL SPICES AND MASALA LIMITED


D SHANMUGAM
 Director
 DIN: 10299453
 Date: 10.11.2023
 Place: Chennai

JETMALL SPICES AND MASALA LIMITED

Regd off: No.33/1, Ritherdon Road, Vepery, Chennai - 600 007

Email: jetmalltd@gmail.com

Website: www.jetmalltd.in

CIN: U15500TN2012PLC087533

PAN: AACCCJ9645B

D.O.I: 06.09.2012

Statement of Assets and Liabilities as at 30th September 2023*(All Amounts are Rupees In Lakhs except for per share data and unless otherwise stated)*

Particulars	As at	As at
	30.09.2023	31.03.2023
	Unaudited	Audited
I. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	35.57	36.22
(b) Investment Property	-	-
(c) Other Intangible assets	-	-
(d) Financial Assets	-	-
(i) Investments	-	-
(ii) Loans & Advances	-	-
(e) Deferred tax assets (net)	3.24	3.24
(2) Current assets		
(a) Inventories	10.14	10.16
(b) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade receivables	281.80	261.62
(iii) Cash and cash equivalents	100.21	4.11
(iv) Loans & Advances	501.41	647.06
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	75.83	67.73
Total	1,008.21	1,030.14
II. EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	599.29	599.29
(b) Other Equity	373.74	372.71
LIABILITIES		
(1) Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Provisions	-	-
(2) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade payables		
(a) Total Outstanding dues of Micro enterprises and Small enterprise	31.54	51.05
(b) Total Outstanding dues of creditors other than Micro Enterprise and Samll enterprises.	1.91	
(b) Other current liabilities	1.19	7.09
(c) Provisions	0.55	-
(d) Current tax liabilities (Net)	-	-
Total	1,008.21	1,030.14

For JETMALL SPICES AND MASALA LIMITED


D SHANMUGAM

Director

DIN: 10299453

Date: 10.11.2023

Place: Chennai

JETMALL SPICES AND MASALA LIMITED

Regd off: No.33/1, Ritherdon Road, Vepery, Chennai - 600 007

Email: jetmalltd@gmail.com

Website: www.jetmalltd.in

CIN: U15500TN2012PLC087533

PAN: AACCC9645B

D.O.I: 06.09.2012

Cash Flow Statement for the Half Year Ended 30th September 2023*(All Amounts are Rupees In Lakhs except for per share data and unless otherwise stated)*

Particulars	As at 30.09.2023	As at 30.09.2022	As at 31.03.2023
A. Cash Flow From Operating Activities			
Net (Loss) / Profit Before Tax	1.39	0.36	39.54
<i>Adjustments For:</i>			
Depreciation / Amortisation	1.74	-	2.64
Financial costs	-	0.08	-
Interest expense	-	-	-
Interest Income	(7.81)	-	(31.12)
Operating Cash Flow Before Working Capital Changes	(4.69)	0.45	11.06
<i>Adjustments for:</i>			
(Increase)/ Decrease In Inventories	0.02	29.38	27.38
(Increase)/ Decrease In Other Current Asset	(8.10)	5.68	6.42
(Increase)/ Decrease In Trade Receivables	(20.18)	10.86	(191.76)
(Increase)/ Decrease In Short Term Loans & Advances	145.65	21.72	129.73
(Increase)/ Decrease In Other Current Liabilities	(5.90)	(1.03)	0.42
(Increase)/ Decrease In Trade Payables	(17.60)	(0.17)	38.33
(Increase)/ Decrease In Provisions	0.55	-	1.29
Cash Generated From Operations	89.74	66.88	22.87
Income Taxes Paid	(0.36)	-	(3.90)
Net Cash Provided/(Used) By Operating Activities (A)	89.38	66.88	18.97
B. Cash Flow From Investing Activities			
Purchase Of Tangible Assets	(1.08)	(0.32)	(12.87)
Sale Of Tangible Assets	-	-	-
Interest Income	7.81	-	31.12
Cash advances & Loan Received back	-	-	-
Net Cash (Used)/Provided By Investing Activities (B)	6.73	(0.32)	18.25
C. Cash Flow From Financing Activities			
Issue of Share capital	-	-	-
Financial costs	-	(0.08)	-
(Increase)/ Repayment In Short Term Borrowings	-	(39.64)	-
(Increase)/ Repayment In Long Term Borrowings	-	-	(39.64)
Cash inflows/(Outflows) of Cash	-	-	-
Share capital proceeds	-	-	-
Securities premium proceeds	-	-	-
Net Cash (Used)/Provided By Financing Activities (C)	-	(39.72)	(39.64)
Net (Decrease)/Increase In Cash And Cash Equivalents (A+B+C)	96.11	26.84	(2.42)
Cash and cash equivalents at the beginning of the year	4.11	6.54	6.54
Cash and cash equivalents at the end of the year	100.21	33.38	4.12

For JETMALL SPICES AND MASALA LIMITED


D SHANMUGAM

Director

DIN: 10299453

Date: 10.11.2023

Place: Chennai

JETMALL SPICES AND MASALA LIMITED

Regd off: No.33/1, Ritherdon Road, Vepery, Chennai - 600 007
Email: jetmalltd@gmail.com Website: www.jetmalltd.in
CIN: U15500TN2012PLC087533

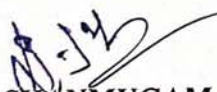
PAN: AACCCJ9645B

D.O.I: 06.09.2012

Notes:-

1. The above standalone unaudited financial results of M/s JETMALL SPICES AND MASALA LIMITED have been prepared in accordance with the accounting standards prescribed under sec 133 of Companies act 2013 ("the Act") read with relavant rules issued by the secutirites and Exchange board of India were reviewed by the audit committee and then approved by the board of directors at their meetings held on 10.11.2023.The statutory auditors have carried out a limited review on the unaudited standalone financial results and issued unmodified report there on.
2. The company has adopted Indian Accounting Standards ('Ind AS') and accordingly the above standalone financial results have been prepared in accordance with the recognition and measurements principles laid down in the Ind AS 34 'Interim Financial Reporting' prescribed under section 133 of the companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India.
3. Figures for the previous periods have been reclassified and regrouped wherever necessary.
4. The Company's primary business segment is reflected based on principal business activities carried on by the Company. As per Ind AS 108 - Operating Segments, the Company operates in one reportable business segment i.e. retail trade and is primarily operating in india and hence considered as a single geographical segment.
5. Six months ended 30th Septembers numbers are provided by Management. The statutory auditors have not carried out the limited review of 30th September 2022 numbers.
6. The results of the company are available on the website of the Company (www.jetmalltd.in) and The Bombay Stock Exchange (www.bseindia.com).
7. Figures for the previous periods have been reclassified and regrouped wherever necessary.
8. The financial results do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

For JETMALL SPICES AND MASALA LIMITED


D SHANMUGAM
Director
DIN: 10299453
Date: 10.11.2023
Place: Chennai