



JLA INFRVILLE SHOPPERS LIMITED

CIN: L52390KA2013PLC071372

Reg. Office: NO. 2363, First Floor, 24TH Main, 1ST Sector, HSR Layout, Bangalore-560102,

Web Site: www.infraville.info

E-mail id: infraville@yahoo.in

Date: May 28, 2022

To,
The Secretary
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001

Dear Sir/Madam,

Please Find Enclosed herewith the following documents for your kind perusal:

1. Outcome of Board Meeting held on May 28, 2022.
2. Audited Annual Financial results for the half-year ended March 31, 2022.
3. Audit Report as per Regulation 33 of SEBI (LODR) Regulations, 2015.
4. Statement of Assets and Liabilities for the half year ended March 31, 2022.
5. Cash Flow Statement for the half year ended March 31, 2022.
6. Statement of Impact of Audit qualification.

Thanking You,
For **JLA Infraville Shoppers Limited**

Chaitanya.



Chaitanya Puri
(Company Secretary & Compliance Officer)

Date: May 28, 2022

To,
The Secretary
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001

Subject: Outcome of Board Meeting held on May 28, 2022 at 02:00 P.M

Dear Sir/Madam,

This is to inform you that the Board at its meeting held today i.e. May 28, 2022 which commenced at 2:00 P.M. and concluded at 07.45 P.M. have considered and approved the following:

1. Audited Annual Standalone Financial Results of the Company for the half-year/ year ended March 31, 2022.
2. The Audit Report of the Company for the half-year/year ended March 31, 2022 as per Regulation 33 of SEBI (LODR) Regulations, 2015 as provided by the statutory auditors of the Company.
3. Considered and appointed M/s V. Agnihotri & Associates as the Secretarial Auditors of the Company for the financial year 2022-2023.
4. Considered and appointed M/s Neeraj & Associates as the Internal Auditor of the Company for the financial year 2022-2023.

Thanking You,
For **JLA Infraville Shoppers Limited**

Chaitanya.



Chaitanya Puri
(Company Secretary & Compliance Officer)

JLA INFRAVILLE SHOPPERS LIMITED
CIN-L52390KA2013PLC071372
Regd. Office : # 2363 , 1st Floor , 24th Main , Sector-1 ,
HSR Layout , Bangalore-560102 Karnataka
Website : www.infraville.info Email id : infraville@yahoo.in

Statement of Standalone Annual Audited Financial Results for the half year and Year ended on 31st March, 2022

All amounts are in Lacs unless Stated otherwise

S.No.	Particulars	(Standalone)			(Standalone)	
		Figures for the half year ended on			Year ended	
		3/31/2022 (Audited)	9/30/2021 (Un-Audited)	3/31/2021 (Audited)	3/31/2022 (Audited)	3/31/2021 (Audited)
I	Income From Operations					
	(a) Revenue from Operation	46.149	0.000	0.000	46.149	0.000
	(b) Other Income	16.675	19.702	18.246	36.377	42.264
	Total Income	62.824	19.702	18.246	82.526	42.264
II	Expenses					
	a) Cost of Material Consumed	0.000	0.000	0.000	0.000	0.000
	b) Purchases of stock in Trade	10.535	35.204	0.000	45.739	0.000
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	35.204	-35.204	0.000	0.000	0.000
	d) Employee benefit expense	1.740	1.740	1.396	3.480	4.996
	e) finance Cost	0.061	0.089	0.128	0.151	0.267
	f) Depreciation and amortization Expense	2.038	5.620	3.291	7.658	6.583
	g) other expenses	6.847	10.552	19.657	17.399	24.207
	Total Expenses	56.425	18.002	24.473	74.427	36.052
III	Profit before exceptional and extra ordinary items and tax	6.399	1.700	-6.226	8.099	6.212
IV	Exceptional items	0.000	0.000	0.000	0.000	0.123
V	Profit before extra ordinary items and tax	6.399	1.700	-6.226	8.099	6.089
VI	Extraordinary items	0.000	0.000	0.000	0.000	0.00
VII	Profit before Tax	6.399	1.700	-6.226	8.099	6.089
VIII	Tax Expense					
	a) Current Tax	1.205	0.930	-1.794	2.135	1.206
	b) Deferred Tax	0.451	0.075	0.188	0.526	1.342
	c) Excess provision of Income tax of PY written back	-0.255	0.000	0.000	-0.255	0.000
	Total Tax Expenses	1.401	1.005	-1.605	2.406	2.548
IX	Net Profit (Loss) for the period from continuing operations	4.998	0.694	-4.621	5.693	3.541
X	Profit(Loss) from discontinuing operations before tax	0.000	0.000	0.000	0.000	0.000
XI	Tax Expense of discontinuing operations	0.000	0.000	0.000	0.000	0.000
XII	Net Profit(Loss) from discontinuing operations after Tax	0.000	0.000	0.000	0.000	0.000
XIII	Profit (Loss) for the period before Minority Interest	4.998	0.694	-4.621	5.693	3.541
	Profit/(Loss) of Minority Interest	0.000	0.000	0.000	0.000	0.000
XIV	Net Profit (Loss) for the period	4.998	0.694	-4.621	5.693	3.541
XV	Details of Equity Share Capital				0	
	Paid up Equity Share capital	649.000	649.000	649.000	649.000	649.000
	Face Value of Equity Share Capital	10	10	10	10	10
XVI	Reserves excluding Revaluation Reserves	109.804	104.81	104.11	109.804	104.111
XVII	Earning per Share					
	a) Basic (Rs.)	0.08	0.01	-0.07	0.09	0.06
	b) Diluted (Rs.)	0.08	0.01	-0.07	0.09	0.06

NOTES:-

1. The above financial result were reviewed by the Audit Committee, and approved by the Board of Directors in their respective meeting held on date 28.05.2022

2. The Audit Report on Standalone Audited Financials Results, as required under Regulation 33 of SEBI(LODR) Regulation, 2015 has been completed by Statutory Auditors and their reports are to be read along with this results constituting modified/ unmodified opinion as the case may be.



FOR JLA INFRAVILLE SHOPPERS LIMITED

Meena Agarwal

3. The Company operates in single segment. The Company's main business is to trade online or offline of any product. However due to the COVID 19 Pandemic and its major impact in the last couple of years the Main business activity has suffered serious setback and hence the Company is investing its idle funds to generate some other income in order to survive in the market. However as the Impact of COVID 19 pandemic is decreasing the Company is again thinking of restarting its main business activities. The management of the Company is confident to overcome the affect of COVID 19 Pandemic in the next financial year. The Company remains a going concern. Further, the Company does not have any geographic segment as such there is no separate reportable segment as per the Accounting Standard-17 on "Segment Reporting" notified under Companies (Accounting Standard) Rules, 2006.

4. The figures for the corresponding previous period/year have been regrouped/ reclassified wherever considered necessary, in order to make them comparable.



For JLA Infraville Shoppers Limited

Meena Agarwal

(Meena Agarwal)
Managing Director
DIN : 02649280

Date: 28.05.200
Place: Bangalore

JLA INFRAVILLE SHOPPERS LIMITED

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Statement of Standalone Annual Audited Financial Results for the half year and Year ended on 31st March, 2022

All amounts are in lacs

A		
EQUITY AND LIABILITIES		
SHAREHOLDER'S FUNDS:		
(a) Share Capital	649.000	649.000
(b) Reserves and Surplus	109.804	104.111
(c) Minority interest	0.000	0.000
SHARE APPLICATION MONEY PENDING ALLOTMENT	0.000	0.000
NON-CURRENT LIABILITY		
Long Term Borrowings	1.116	2.400
Deferred Tax Liability	0.000	0.000
Other Long Term Liability	0.000	0.000
CURRENT LIABILITY		
Short Term Borrowings	0.000	0.000
Trade Payable	0.000	0.000
(A) total outstanding dues of micro enterprises and small enterprises;	0.000	0.000
(B) total outstanding dues of creditors other than micro enterprises and small enterprises."	0.000	0.000
Other current liabilities	66.457	9.892
Short Term Provisions	2.135	1.206
TOTAL EQUITY AND LIABILITIES	828.512	766.609
B		
ASSETS		
NON-CURRENT ASSETS		
Fixed Assets: Tangible Assets	10.978	18.212
Intangible Assets	0.000	0.323
Non-Current Investments	0.000	0.000
Deferred Tax Assets(Net)	2.826	3.353
Long Term Loans & Advances	616.302	608.968
Other Non-current Assets	30.660	0.000
CURRENT ASSETS, LOANS AND ADVANCES		
(a) Current Investments	0.000	0.000
(b) Inventories	0.000	0.000
(c) Trade Receivables	36.037	0.000
(d) Cash and Cash Equivalents	0.000	0.051
(e) Bank Balance	0.561	0.370
(f) Other Current Assets	62.870	37.352
(g) Short Term Loans and Advances	68.278	97.980
TOTAL	828.512	766.609



Date: 28.05.2022
Place: Bangalore

For JLA Infraville Shoppers Limited

Meena Agarwal

(Meena Agarwal)
Managing Director
DIN : 02649280

JLA INFRAVILLE SHOPPERS LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31.03.2022

(Amount in Lacs)

A	Year ended 31st March, 2022		Year ended 31st March, 2021	
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax		8.099		6.08
Adjustments for:				
Depreciation	7.658		6.583	
Loss on Impairment of Assets	0.323		-	
Profit on Sale of Assets	(0.184)		-	
Interest & Finance Charges	0.151		0.267	
Interest on Advances	(35.971)	(28.023)	(38.661)	(31.81)
Operating Profit before Working Capital Changes		(19.924)		(25.72)
CASH FLOW FROM WORKING CAPITAL				
Decrease/(Increase) in Receivables	(92.586)		-	
Decrease/(Increase) in Inventories	-		0.123	
Increase/(Decrease) in Payables	57.494	(35.092)	1.134	1.25
Cash generated from WORKING CAPITAL		(35.092)		1.25
Income Tax paid		(2.135)		(1.20)
Excess provision of Income Tax written back		0.255		
Net Cash flow from Operating activities		(56.896)		(25.67)
B CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets	(0.240)		-	
Increase in Advances & others	22.741		(61.353)	
Interest on Advances	35.971	58.472	38.661	(22.69)
Net Cash used in Investing activities		58.472		(22.69)
C CASH FLOW FROM FINANCING ACTIVITIES				
Issue of Share Warrant			49.500	
Repayment of Long Term Borrowings	(1.284)		(0.581)	
Interest paid	(0.151)	(1.435)	(0.267)	48.65
Net Cash used in financing activities		(1.435)		48.65
Net increase in cash & Cash Equivalents		0.141		0.28
Cash and Cash equivalents as at 01.04.2021		0.421		0.13
Cash and Cash equivalents as at 31.03.2022		0.561		0.42
Cash & Cash Equivalents				
Cash in Hand		0.000		0.05
Cash at Bank		0.561		0.37
FDR With Bank		-		-
Cash & Cash equivalents as stated		0.561		0.42

Date : 28.05.2022
Place : Bangalore



For JLA Infraville Shoppers Limited

Meena Agarwal

Meena Agarwal
Managing Director
DIN 02649280



V. P. ADITYA & COMPANY
CHARTERED ACCOUNTANTS

15/198-A, Civil Lines, Kanpur - 208 001
Ph: 2306882 • Telefax : (0512) 2306508, 2331914, 3015334, 3015335
E-mails : vpaditya@rediffmail.com, vpaditya123@gmail.com

AUDITOR'S REPORT ON HALF YEAR FINANCIAL RESULTS AND YEAR TO DATE RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENT) REGULATIONS, 2015 AS AMENDED

Report on the audit of the Financial Results

To,
The Board of Directors of
JLA INFRAVILLE SHOPPERS LIMITED

Qualified Opinion

We have audited the accompanying half year financial results of JLA INFRAVILLE SHOPPERS LIMITED (the company) for the half year ended 31.03.2022 and the year to date results for the period from 01.04.2021 to 31.03.2022, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us **except for the effects of the matters described in the "Basis of Qualified Opinion" section of our report**, these financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the half year ended on 31.03.2022 as well as the year to date results for the period from 01.04.2021 to 31.03.2022.

Basis for Qualified Opinion

- I. Balances of Loans and Advances and Unsecured Loans are subject to confirmation (Refer Note No. 21(ix) of Annual Accounts).
- II. The company has granted loans to body corporate and others. Since written terms of repayment of interest and principal loan were not provided during the audit, hence, we cannot comment upon the regularity and its classification as current and non-current assets as per requirement of Schedule III of the Act.



- III. The Company has undertaken a non- profit project from Assam State Rural Livelihood Mission of Government of Assam which is Ultra Vires to the objects of the Company (Refer Note No. 21(iii) of Annual accounts).
- IV. Reference is invited to the issue of capital and disclosure requirements (ICDR) regulations issued by the Securities and Exchange Board of India (SEBI) which contemplate the procedure, manner and duration of the Share warrants. The law applicable on the share warrants as per ICDR guidelines, clearly stipulates that right to apply for equity shares against the warrants must be exercised within 18months and in case it is not exercised within 18 months any amount paid on such warrants shall stand forfeited. The Company has not followed the aforementioned stipulation of the SEBI.

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditors' Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the IND AS financial statements.

Management's Responsibilities for the Financial Results

These half year financial results as well as the year to date financial results have been prepared on the basis of the IND AS financial statements. The Company's Board of Directors are responsible for the preparation of these IND AS financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies, making judgments and estimates that are reasonable and prudent, and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.



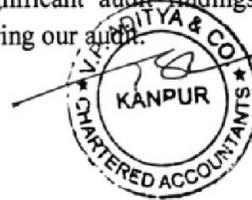
Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For V.P ADITYA AND COMPANY
Chartered Accountants

FRN: 000542C



J Shukla
CA JITENDRA SHUKLA
(Partner)

Membership No.:412422

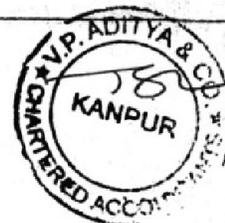
Place: Bengaluru

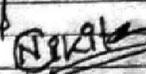
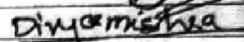
Date: 28.05.2022

ANNEXURE 1

Statement of Impact of Audit Qualifications (for audit report with modified opinion) submitted along- with Annual Audited Financial Results

Statement of Impact of Audit Qualifications for the Financial Year ended 31.03,2022 [See regulation 33/52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Audited Figures (as reported after adjusting for qualifications)
	1.	Turnover/ Total Income	8252601.00	8252601.00
	2.	Total Expenditure	7442729.00	7442729.00
	3.	Net Profit/ (Loss)	809873.00	809873.00
	4.	Earnings Per Share	0.09	0.09
	5.	Total Assets	82851189.00	82851189.00
	6.	Total Liabilities	82851189.00	82851189.00
	7.	Net Worth	75880407.00	75880407.00
	8.	Any other financial item(s) (as felt appropriate by the management)	NONE	NONE
II. Audit Qualification (each audit qualification separately):				
a.	I.	Balances of Loans and Advances and Unsecured Loans are subject to confirmation (Refer Note No. 21(ix)of Annual Accounts).		
	II.	The company has granted loans to body corporate and others. Since written terms of repayment of interest and principal loan were not provided during the audit, hence, we cannot comment upon the regularity and its classification as current and non- current assets as per requirement of Schedule III of the Act.		
	III.	The Company has undertaken a non- profit project from Assam State Rural Livelihood Mission of Government of Assam which is Ultra Vires to the objects of the Company (Refer Note No. 21(iii) of Annual accounts).		
	IV.	Reference is invited to the issue of Capital and Disclosure Requirements (ICDR) regulations issued by the Securities and Exchange Board of India (SEBI) which contemplate the procedure, manner and duration of the Share warrants. The law applicable on the share warrants as per ICDR guidelines, clearly stipulates that right to apply for equity shares against the warrants must be exercised within 18months and in case it is not exercised within 18 months any amount paid on such warrants shall stand forfeited. The Company has not followed the aforementioned stipulation of the SEBI.		
b.	Type of Audit Qualification:		Qualified Opinion	



c.	Frequency of qualification:	Qualification No. 1&2 – Persisting Qualification No. 3&4 – Appeared first time
d.	For Audit Qualification(s) where the impact is quantified by the auditor. Management Views: NIL	
e.	For Audit Qualification(s) where the impact is not quantified by the auditor. Management Views: NIL	
	(i)	Management's estimation on the impact of audit qualification: NONE
	(ii)	If management is unable to estimate the impact, reasons for the same: N.A.
	(iii)	Auditors' Comment on (i) or (ii) above: Self Explanatory
III.	Signatories:	
	• CEO/ Managing Director	Meena Asanwal 
	• CFO	
	• Audit Committee Chairman	Dinamisha 
	• Statutory Auditor	M/s V. P. Aditya & Co. 
	Place: Bengaluru	
	Date : 28.05.2022	

