



JLA INFRAVILLE 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 29, 2023

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

SUBJECT: OUTCOME OF BOARD MEETING HELD ON MAY 29, 2023 AT 02:30 P.M

Ref. JLA INFRAVILLE SHOPPERS LIMITED (SCRIP CODE: 538765)

Dear Sir/Madam,

This is to inform you that the Board at its meeting held today i.e. May 29, 2023 which commenced at 02:30 P.M. and concluded at 03:30 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, 2023.
2. The Audit Report of the Company for the half-year/year ended March 31, 2023 as per Regulation 33 of SEBI (LODR) Regulations, 2015.
3. Considered and appointed M/s V. Agnihotri & Associates as the Secretarial Auditors of the Company for the financial year 2023-2024.
4. Considered and appointed M/s Neeraj & Associates as the Internal Auditor of the Company for the financial year 2023-2024.

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

Chaitanya Puri
(Company Secretary & Compliance Officer)



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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 29, 2023.
2. Audited Annual Financial results for the half-year/year ended March 31, 2023.
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, 2023.
5. Cash Flow Statement for the half year ended March 31, 2023.
6. A declaration that the Audit Report so provided by the Statutory Auditors is "Unmodified".

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

Chaitanya Puri
(Company Secretary & Compliance Officer)

JLA INFRAVILLE SHOPPERS LIMITED
CIN-L52390KA2013PLC071372
Regd. Office : # 2363 , 1st Floor , 24th Main , Sector-1 ,
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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, 2023

All amounts are in Lacs unless Stated otherwise

S.No.	Particulars	(Standalone)			(Standalone)	
		Figures for the half year ended on			Year ended	
		3/31/2023 (Audited)	9/30/2022 (Un-Audited)	3/31/2022 (Audited)	3/31/2023 (Audited)	3/31/2022 (Audited)
I	Income From Operations					
	(a) Revenue from Operation	0.796	0.940	46.149	1.736	46.149
	(b) Other Income	21.085	21.680	16.675	42.765	36.377
	Total Income	21.881	22.620	62.824	44.501	82.526
II	Expenses					
	a) Cost of Material Consumed	0.000	0.000	0.000	0.000	0.000
	b) Purchases of stock in Trade	0.000	0.000	10.535	0.000	45.739
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.000	0.000	35.204	0.000	0.000
	d) Employee benefit expense	1.860	1.740	1.740	3.600	3.480
	e) Finance Cost	0.000	0.029	0.061	0.029	0.151
	f) Depreciation and amortization Expense	0.833	1.643	2.038	2.475	7.658
	g) other expenses	8.841	6.979	6.847	15.820	17.399
	Total Expenses	11.534	10.390	56.425	21.924	74.427
III	Profit before exceptional and extra ordinary items and tax	10.347	12.230	6.399	22.577	8.099
IV	Exceptional Items	0.000	0.000	0.000	0.000	0.000
V	Profit before extra ordinary items and tax	10.347	12.230	6.399	22.577	8.099
VI	Extraordinary Items	0.000	0.000	0.000	0.000	0.000
VII	Profit before Tax	10.347	12.230	6.399	22.577	8.099
VIII	Tax Expense					
	a) Current Tax	0.509	2.732	1.205	3.241	2.135
	b) Deferred Tax	-0.303	0.477	0.451	0.174	0.526
	c) Excess provision of Income tax of PY written back	-0.532	0.000	-0.255	-0.532	-0.255
	Total Tax Expenses	-0.327	3.209	1.401	2.883	2.406
IX	Net Profit (Loss) for the period from continuing operations	10.673	9.021	4.998	19.694	5.693
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	10.673	9.021	4.998	19.694	5.693
XIV	Profit/(Loss) of Minority Interest	0.000	0.000	0.000	0.000	0.000
XV	Net Profit (Loss) for the period	10.673	9.021	4.998	19.694	5.693
XVI	Details of Equity Share Capital					
	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
XVII	Reserves excluding Revaluation Reserves	129.498	118.825	109.804	129.498	109.804
XVIII	Earning per Share					
	a) Basic (Rs.)	0.08	0.14	0.08	0.30	0.09
	b) Diluted (Rs.)	0.08	0.14	0.08	0.30	0.09

NOTES:-

- The above financial result were reviewed by the Audit Committee, and approved by the Board of Directors in their respective meeting held on date 29.05.2023
- 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.
Case may be.
- 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: 29/05/2023
 Place: Bangalore

JLA INFRAVILLE SHOPPERS LIMITED

CIN-L52390KA2013PLC071372

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Statement of Standalone Annual Audited Financial Results for the half year and Year ended on 31st March, 2023

All amounts are in lacs			
A	EQUITY AND LIABILITIES	AS AT MARCH 31'2023	AS AT MARCH 31'2022
	SHAREHOLDER'S FUNDS:		
	(a) Share Capital	649.000	649.000
	(b) Reserves and Surplus	129.498	109.804
	(c) Minority interest	0.000	0.000
	SHARE APPLICATION MONEY PENDING ALLOTMENT	0.000	0.000
	NON-CURRENT LIABILITY		
	Long Term Borrowings	0.000	1.116
	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	17.374	66.457
	Short Term Provisions	3.241	2.135
	TOTAL EQUITY AND LIABILITIES	799.113	828.512
B	ASSETS		
	NON-CURRENT ASSETS		
	Fixed Assets: Tangible Assets	7.835	10.978
	Intangible Assets	0.000	0.000
	Non-Current Investments	0.000	0.000
	Deferred Tax Assets(Net)	2.652	2.826
	Long Term Loans & Advances	360.585	616.302
	Other Non-current Assets	30.660	30.660
	CURRENT ASSETS, LOANS AND ADVANCES		
	(a) Current Investments	0.000	0.000
	(b) Inventories	0.000	0.000
	(c) Trade Receivables	0.500	36.037
	(d) Cash and Cash Equivalents	0.001	0.000
	(e) Bank Balance	5.664	0.561
	(f) Other Current Assets	18.405	62.870
	(g) Short Term Loans and Advances	372.810	68.278
	TOTAL	799.113	828.512

For JLA Infraville Shoppers Limited

Meena Agarwal

(Meena Agarwal)
Managing Director
DIN : 02649280

Date: 29/05/2023
Place: Bangalore



JLA INFRAVILLE SHOPPERS LIMITED

Statement of Cash Flow

Annual Report 2022-23

Amount in Lacs

Particulars	For the year ended 31 March	
	2023	2022
(A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax as per statement of Profit and loss	22.577	8.099
Adjustments for :		
Depreciation & amortisation	2.475	7.658
Investment fair value adjustment	-	-
Loss on Impairment of Assets	-	0.323
Interest & Finance Charges	-	0.151
Interest Income	-	-35.971
Dividend Income	-	-
Profit on Sale of Property, Plant and Equipment including WIP, Investments etc	-0.582	-0.184
Re-measurement of Defined Benefit	-	-
Foreign exchange gain/loss	-	-
Operating profit before working capital changes	24.470	-19.924
Adjustment for:		
(Increase) in Inventories	-	-
(Increase) /Decrease in Trade Receivables	35.537	-92.586
(Increase) /Decrease in Loans	-	-
(Increase) /Decrease in Other Current and Non-Current Assets	-260.068	-
(Increase) /Decrease in Other financial and non-financial assets	255.716	-
(Increase) /Decrease in Current Tax Assets	-	-
(Decrease)/Increase in Trade Payables	-	57.494
(Decrease)/Increase in Other Current Liabilities	-49.083	-
(Decrease)/Increase in Other Financial and Non-Financial Liabilities	-1.116	-
(Decrease)/Increase in Provisions	1.106	-
Excess Provision of earlier year written back	0.532	0.255
Cash generated from operations	7.094	-54.761
Income Tax	-3.241	-2.135
NET CASH FLOWS FROM OPERATING ACTIVITIES	3.854	-56.896
Cash flow from investing activities		
Payment for purchase and construction of property, plant and equipment	-	-
Sale of Property, Plant and Equipment including WIP, Investments etc	1.250	0.270
Purchase of Property, Plant and Equipment including WIP, Investments etc	-	-0.510
Interest Income	-	35.971
Dividend Income	-	-
Profit on Sale of Investments	-	-
Deposits Matured/made during the year	-	-
(B) NET CASH FLOWS FROM INVESTING ACTIVITIES	1.250	35.731
Cash flow from financing activities		
Increase in Advances & others	-	22.741
Cash flow from financing activities	-	-
(C) NET CASH FLOWS FROM FINANCING ACTIVITIES	-	-1.284
Repayment of Long term Borrowings	-	-0.151
Interest paid	-	-
Net increase / (decrease) in cash and cash equivalents	5.104	0.141
Cash and cash equivalents at the beginning of the year	0.561	0.421
Cash and cash equivalents at the end of the year	5.665	0.561



For JLA Infraville Shoppers Limited

Meena Agarwal

Meena Agarwal
Mg. Director
DIN-02649280

Place : Bangalore
Date : 29/05/2023

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 Standalone Financial Results

To,
The Board of Directors of
JLA INFRA VILLE SHOPPERS LIMITED

Opinion

We have audited the accompanying standalone half year financial results of **JLA INFRA VILLE SHOPPERS LIMITED** (the company) for the half year ended on 31.03.2023 and the year to date results for the period from 01.04.2022 to 31.03.2023, 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 these standalone 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 31.03.2023 as well as the year to date results for the period from 01.04.2022 to 31.03.2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 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.



Management's Responsibilities for the Standalone Financial Results

These half year financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these 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 34, 'Interim Financial Reporting' 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 control that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone 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 Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 standalone 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 standalone 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 standalone 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 KAMAL GUPTA ASSOCIATES
Chartered Accountants


CA NEHA AGARWAL
(Partner)
(Membership No. 406713)
UDIN: 23406713BGZBTZ6559



Place of signature: Kanpur

Date: 29.05.2023



JLA INFRAVILLE SHOPPERS LIMITED

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DECLARATION PURSUANT TO REGULATION 33(3)(d) OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED BY SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) (AMENDMENT) REGULATIONS, 2016

Pursuant to Regulation 33(3)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 dated May 25, 2016 read with SEBI Circular CIR/CFD/CMD/56/2016 dated May 27, 2016 we hereby solemnly declare that the Audit report so provided by M/s Kamal Gupta Associates, the Statutory Auditors of the Company on the Statement of Financial Results of **JLA Infraville Shoppers Limited** for the half year ended March 31, 2023 is **UNMODIFIED**.

FOR JLA INFRAVILLE SHOPPERS LIMITED

MEENA AGARWAL
(MANAGING DIRECTOR)
(DIN: 02649280)



Place: Bangalore

Date: 29.05.2023