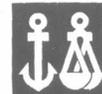




# JAYSHREE CHEMICALS LIMITED

Registered Office : 31, Chowringhee Road, Kolkata - 700 016  
Phone : (033) 71500500, E-mail : jcl@jayshreechemicals.com  
Website : www.jayshreechemicals.com CIN : L24119WB1962PLC218608

ISO 9001 & ISO 14001



DNV  
REGISTERED  
FIRM

10<sup>th</sup> November, 2021

The Secretary  
BSE Ltd.  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai – 400001

(Scrip Code : 506520)

Dear Sir,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we send herewith the Unaudited Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2021 which were approved by the Board of Directors at their Meeting held on 10<sup>th</sup> November, 2021.

The Meeting of Board of Directors of the Company commenced at 12-30 P.M. and concluded at 1-30 P.M.

Please acknowledge the receipt.

Thanking you,

Yours faithfully,  
For Jayshree Chemicals Ltd.

(S K Lahoti)  
Company Secretary

Encl: As stated.



**AMK & ASSOCIATES**  
*Chartered Accountants*

Stesalit Tower, Room No. 303  
3<sup>rd</sup> floor, Block EP & GP  
Sector-V, Salt Lake, Kolkata- 700091  
Ph- 91 (33) (40630462)

Sunshine Tower, 7<sup>th</sup> Floor, Unit No.: 716,  
Senapati Bapat Marg, Dadar (West)  
Mumbai- 400013  
Ph-91 (33) (9830070462)

**Independent Auditor's Review Report**

To,  
The Board of Directors  
Jayshree Chemicals Limited

1. We have reviewed the accompanying statement of unaudited financial results of Jayshree Chemicals Limited for the quarter and half year ended 30 September, 2021 being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor 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 an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 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 Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**5. Emphasis of Matter**

We draw attention to following note nos. of the financial results-

- a) Note No. 6 regarding the filing of claim before the Orissa High Court Arbitration Centre, Cuttack by Grasim Industries Ltd of Rs. 3,081 Lakhs for factory site remediation work at Ganjam as recommended by Government agencies and the additional demand for escalation/inflation cost Rs. 1,370 Lakhs, apart from interest and cost of proceedings. The Company has denied and contested the claim by taking the appropriate legal actions before the Arbitration authorities.
- b) Note No.8 regarding the management's evaluation of COVID-19 impact on the future performance of the Company.

Our conclusion is not modified in respect of these matters.

Kolkata  
10<sup>th</sup> November 2021



For AMK & Associates  
Chartered Accountants  
FRN: 327817E

*Manish Kumar Agarwal*

Manish Kumar Agarwal  
Partner

M.No. 064475

UDIN: 21064475AAAATL9105

**JAYSHREE CHEMICALS LIMITED**

Registered Office : 31 Chowringhee Road, Kolkata-700016

CIN : L24119WB1962PLC218608

Statement of Unaudited Standalone Financial Results For The Quarter & Half Year Ended 30th September, 2021

Rs. in Lakhs

Sl No	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	31-Mar-21
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	(a) Revenue from Operations	216	75	34	291	54	62
	(b) Other income	29	32	42	61	69	152
	<b>Total Income</b>	<b>245</b>	<b>107</b>	<b>76</b>	<b>352</b>	<b>123</b>	<b>214</b>
2	<b>Expenses</b>						
	(a) Purchases of stock-in-trade	157	50	1	207	1	1
	(b) Change in inventories of finished goods, work-in-progress and stock-in-trade	5	(5)	6	-	6	6
	(c) Employee Benefits Expense	18	20	17	38	48	82
	(d) Finance Costs	-	-	-	-	-	-
	(e) Depreciation and Amortisation Expense	7	6	6	13	13	26
	(f) Other Expense	34	30	29	64	49	108
	<b>Total expenses</b>	<b>221</b>	<b>101</b>	<b>59</b>	<b>322</b>	<b>117</b>	<b>223</b>
3	<b>Profit before Exceptional Items and Tax (1 - 2)</b>	<b>24</b>	<b>6</b>	<b>17</b>	<b>30</b>	<b>6</b>	<b>(9)</b>
4	Exceptional Items	5	3	-	8	-	7
5	<b>Profit Before Tax (3 - 4)</b>	<b>19</b>	<b>3</b>	<b>17</b>	<b>22</b>	<b>6</b>	<b>(16)</b>
6	Tax Expense	-	-	-	-	-	-
7	<b>Profit for the year (5-6)</b>	<b>19</b>	<b>3</b>	<b>17</b>	<b>22</b>	<b>6</b>	<b>(16)</b>
8	<b>Other Comprehensive Income (net of tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9	<b>Total Comprehensive Income for the year (7+8)</b>	<b>19</b>	<b>3</b>	<b>17</b>	<b>22</b>	<b>6</b>	<b>(16)</b>
10	<b>Paid-up equity share capital (Face Value of the Share Rs.10/- each)</b>	<b>2933</b>	<b>2933</b>	<b>2933</b>	<b>2933</b>	<b>2933</b>	<b>2933</b>
11	<b>Earnings per share (of Rs. 10/- each) :</b>						
	(a) Basic	0.07	0.01	0.06	0.08	0.02	(0.05)
	(b) Diluted	0.07	0.01	0.06	0.08	0.02	(0.05)

**Unaudited Segment Revenue, Segment Result, Segment Assets & Segment Liabilities for Half Year Ended 30.09.2021**

PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	31-Mar-21
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>Segment Revenue (Gross)</b>						
Trading Division	181	52	-	233	-	-
Wind Power Division	35	23	33	58	53	61
Electric Division	-	-	1	-	1	1
<b>Net Sales/Income from Operations</b>	<b>216</b>	<b>75</b>	<b>34</b>	<b>291</b>	<b>54</b>	<b>62</b>
<b>Segment Results</b>						
<b>Profit / (Loss) before tax and interest from each segment</b>						
Trading Division	-	(6)	-	(6)	-	-
Wind Power Division	25	11	22	36	31	16
Electric Division	(1)	(1)	(7)	(2)	(14)	(16)
<b>Net Profit / (Loss) for the year ( before finance costs, tax and exceptional items) from each segment</b>	<b>24</b>	<b>4</b>	<b>15</b>	<b>28</b>	<b>17</b>	<b>-</b>
Less-Finance Costs	-	-	-	-	-	-
Less-Exceptional Item (net)	(5)	(3)	-	(8)	-	(7)
Add: Other Un-allocable income net off un-allocable expenditure	-	2	2	2	(11)	(9)
<b>Total Profit / (loss) before Tax</b>	<b>19</b>	<b>3</b>	<b>17</b>	<b>22</b>	<b>6</b>	<b>(16)</b>
<b>SEGMENT ASSETS</b>						
Trading Division	115	58	-	115	-	-
Wind Power Division	427	475	552	427	552	460
Electric Division	25	25	44	25	44	28
Unallocated Asset	1,834	1,825	1,819	1,834	1,819	1,877
<b>TOTAL ASSETS</b>	<b>2,401</b>	<b>2,383</b>	<b>2,415</b>	<b>2,401</b>	<b>2,415</b>	<b>2,365</b>
<b>SEGMENT LIABILITIES</b>						
Trading Division	9	13	-	9	-	-
Wind Power Division	1	5	2	1	2	9
Electric Division	36	36	43	36	43	36
Unallocated Liabilities	666	659	681	666	681	652
<b>TOTAL LIABILITIES</b>	<b>712</b>	<b>713</b>	<b>726</b>	<b>712</b>	<b>726</b>	<b>698</b>



*Chitra Sinha*

**Statement of Assets and Liabilities**

Disclosures as per the regulations 33 of SEBI(Listing Obligations and Disclosures Requirements) Regulations, 2015

Particulars		Standalone	
		As at 30/09/2021 (Unaudited)	As at 31/03/2021 (Audited)
<b>ASSETS :</b>			
I	<b>Non-current Assets</b>		
1	(a) Property, Plant & Equipment	329	342
	(b) Financial Assets		
	(i) Investments	65	65
	(ii) Others	12	12
	(c) Deferred Tax Assets (Net)	1	1
	(d) Other Non current Assets	9	8
		<b>416</b>	<b>428</b>
2	<b>Current Assets</b>		
	(a) Financial Assets		
	(i) Investments	105	653
	(ii) Trade receivables	219	137
	(iii) Cash & cash equivalents	113	15
	(iv) Bank balances other than (iii) above	600	586
	(v) Loans	758	368
	(vi) Other Financial Assets	4	4
	(b) Current Tax Assets (Net)	126	123
	(c) Other Current Assets	60	51
		<b>1,985</b>	<b>1,937</b>
	<b>TOTAL ASSETS</b>	<b>2,401</b>	<b>2,365</b>
<b>EQUITY AND LIABILITIES:</b>			
II	<b>Equity</b>		
1	(a) Equity Share capital	2,933	2,933
	(b) Other Equity	(1,244)	(1,265)
		<b>1,689</b>	<b>1,668</b>
2	<b>Non-current Liabilities :</b>		
	(a) Provisions	6	5
		<b>6</b>	<b>5</b>
3	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Trade Payables		
	(A) total outstanding dues of micro enterprises and small enterprises;	-	-
	(B) total outstanding dues of creditors other than micro enterprises and	39	25
	(ii) Other financial liabilities	53	56
	(b) Other current liabilities	400	396
	(c) Provisions	214	215
		<b>706</b>	<b>692</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2,401</b>	<b>2,365</b>



*Chiranjiv*

**Notes:**

- 1 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their Meetings held on 10th November, 2021
- 2 The above financials results have been reviewed by the Statutory Auditors as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3 The above standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 ' Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued thereunder and the other accounting principles generally accepted in India.
- 4 The Company have carried forward losses, therefore deferred tax assets has not been recognized for the Half Year ended 30-09-2021.
- 5 The exceptional item consists of expenses incurred relating to sale of caustic soda manufacturing plant to Aditya Birla Chemicals Ltd. during the financial year 2014-2015
- 6 Grasim Industries Ltd. has filed claims through arbitration proceedings claiming amounts totalling to Rs 31 Crores from the Company towards factory site remediation work at Ganjam as recommended by Government Agencies. In addition it has also demanded escalation/inflation costs of Rs. 13.70, interest costs and costs of proceedings for the same. The Company has denied and contested all the demands and is taking all necessary legal actions before the Orissa High Court Arbitration Centre, Cuttack.
- 7 In the current F.Y. the Company has started trading operations and presently dealing in chemicals.
- 8 The nation-wide lockdown/restrictions due to Covid-19 pandemic by the Government, did not majorly impact the Company's operations.
- 9 Figures for the previous periods have been regrouped wherever necessary.

For Jayshree Chemicals Ltd.



Rajesh Kumar Singhi  
Director (Commercial) & CFO  
( Din: 01210804)



**JAYSHREE CHEMICALS LIMITED****CIN: L24119WB1962PLC218608****Standalone Cash Flow Statement for the Half Year Ended 30th September, 2021****(In Lakhs)**

	Period ended	Period ended
<b>PARTICULARS</b>	<b>30.09.2021</b>	<b>30.09.2020</b>
<b>(A) CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before Tax and Extra-ordinary Items	22	6
Adjustments for:		
-Depreciation	13	13
-Net (Gain) / Loss on sale of Current Investment	(2)	(1)
-Interest Income	(57)	(57)
<b>Operating Profit Before Working Capital Changes</b>	<b>(24)</b>	<b>(39)</b>
Adjustments for:		
-Trade Payables	14	-
-Trade and other Receivables	(483)	(551)
-Inventories	-	6
<b>Cash Generated from Operations :</b>	<b>(493)</b>	<b>(584)</b>
-Direct Taxes Paid	(4)	15
<b>Net Cash generated from Operating Activities</b>	<b>(497)</b>	<b>(569)</b>
<b>(B) CASH FLOW FROM INVESTING ACTIVITIES</b>		
Sale/ (Purchase) of Current Investment (Net)	552	(10)
Term Deposit other than cash equivalents	(14)	-
Interest Received	57	57
<b>Net Cash used in Investing Activities</b>	<b>595</b>	<b>47</b>
<b>(C) CASH FLOW FROM FINANCING ACTIVITIES</b>		
Interest Paid	-	-
<b>Net Cash generated/(used) in Financing Activities</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents(A+B+C)</b>	<b>98</b>	<b>(522)</b>
Opening Cash and Cash Equivalents	15	551
Closing Cash and Cash Equivalents	113	29



*Ch. M. Singh*



**AMK & ASSOCIATES**  
*Chartered Accountants*

Stesalit Tower, Room No. 303  
3<sup>rd</sup> floor, Block EP & GP  
Sector-V, Salt Lake, Kolkata- 700091  
Ph- 91 (33) (40630462)

Sunshine Tower, 7<sup>th</sup> Floor, Unit No.: 716,  
Senapati Bapat Marg, Dadar (West)  
Mumbai- 400013  
Ph-91 (33) (9830070462)

**Independent Auditor's Review Report**

To,  
**The Board of Directors**  
**Jayshree Chemicals Limited**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Jayshree Chemicals Limited** ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), for the quarter and half year ended 30 September, 2021 ("the Statement"), attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the parents and its subsidiary, **East Coast Power Limited**.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditor referred to in paragraph 6 below, 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 Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**6. Emphasis of Matter**

We draw attention to following note nos. of the financial results-

- a) Note No. 6 regarding the filing of claim before the Orissa High Court Arbitration Centre, Cuttack by Grasim Industries Ltd of Rs. 3,081 Lakhs for factory site remediation work at Ganjam as recommended by Government agencies and the additional demand for escalation/inflation cost Rs. 1,370 Lakhs, apart from interest and cost of proceedings. The Company has denied and contested the claim by taking the appropriate legal actions before the Arbitration authorities.
- b) Note No.8 regarding the management's evaluation of COVID-19 impact on the future performance of the Company.

Our conclusion is not modified in respect of these matters.





**AMK & ASSOCIATES**  
*Chartered Accountants*

Stesalit Tower, Room No. 303  
3<sup>rd</sup> floor, Block EP & GP  
Sector-V, Salt Lake, Kolkata- 700091  
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Senapati Bapat Marg, Dadar (West)  
Mumbai- 400013  
Ph-91 (33) (9830070462)

**7. Other Matter**

We did not review the financial results of one subsidiary included in the consolidated unaudited financial results, whose financial results reflect total revenues of Rs. 0.12 lakhs, total net loss after tax of Rs. 3.64 lakhs and total comprehensive loss of Rs. 3.64 lakhs, for the half year ended 30 September, 2021 as considered in the consolidated unaudited financial results. These financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiary is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of this matter.

Kolkata  
10<sup>th</sup> November 2021



For AMK & Associates  
Chartered Accountants  
FRN: 327817E

*Manish Kumar Agarwal*

Manish Kumar Agarwal  
Partner

M.No. 064475

UDIN: 21064475AAAATM6641

**JAYSHREE CHEMICALS LIMITED**  
Registered Office : 31 Chowringhee Road, Kolkata-700016  
CIN : L24119WB1962PLC218608

Statement of Unaudited Consolidated Financial Results For The Quarter and Half Year Ended 30th September,2021

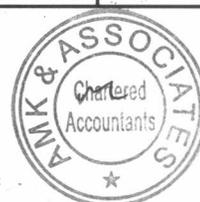
Rs. in Lakhs

Sl No	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	31-Mar-21
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	(a) Revenue from Operations	216	75	34	291	54	62
	(b) Other income	28	30	41	58	66	145
	<b>Total Income</b>	<b>244</b>	<b>105</b>	<b>75</b>	<b>349</b>	<b>120</b>	<b>207</b>
2	<b>Expenses</b>						
	(a) Purchases of stock-in-trade	157	50	1	207	1	1
	(b) Change in inventories of finished goods, work-in-progress and stock-in-trade	5	(5)	6	-	6	6
	(c) Employee Benefits Expense	18	20	17	38	48	81
	(d) Finance Costs	-	-	-	-	-	-
	(e) Depreciation and Amortisation Expense	7	6	6	13	13	26
	(f) Other Expense	35	30	29	65	49	109
	<b>Total expenses</b>	<b>222</b>	<b>101</b>	<b>59</b>	<b>323</b>	<b>117</b>	<b>223</b>
3	<b>Profit before Exceptional Items and Tax (1 - 2)</b>	<b>22</b>	<b>4</b>	<b>16</b>	<b>26</b>	<b>3</b>	<b>(16)</b>
4	Exceptional Items	5	3	-	8	-	7
5	<b>Profit Before Tax (3 - 4)</b>	<b>17</b>	<b>1</b>	<b>16</b>	<b>18</b>	<b>3</b>	<b>(24)</b>
6	Tax Expense	-	-	-	-	-	-
7	<b>Profit for the year (5-6)</b>	<b>17</b>	<b>1</b>	<b>16</b>	<b>18</b>	<b>3</b>	<b>(24)</b>
8	<b>Other Comprehensive Income (net of tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9	<b>Total Comprehensive Income for the year (7+8)</b>	<b>17</b>	<b>1</b>	<b>16</b>	<b>18</b>	<b>3</b>	<b>(24)</b>
10	<b>Paid-up equity share capital (Face Value of the Share Rs.10/- each)</b>	<b>2933</b>	<b>2933</b>	<b>2933</b>	<b>2933</b>	<b>2933</b>	<b>2933</b>
11	<b>Earnings per share (of Rs. 10/- each) :</b>						
	(a) Basic	0.06	0.00	0.05	0.06	0.01	(0.08)
	(b) Diluted	0.06	0.00	0.05	0.06	0.01	(0.08)

**Unaudited Segment Revenue, Segment Result, Segment Assets & Segment Liabilities for Half Year Ended 30.09.2021**

PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	31-Mar-21
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>Segment Revenue (Gross)</b>						
Trading Division	180	53	-	233	-	-
Wind Mill Division	36	22	33	58	53	61
Electric Division	-	-	1	-	1	1
<b>Net Sales/Income from Operations</b>	<b>216</b>	<b>75</b>	<b>34</b>	<b>291</b>	<b>54</b>	<b>62</b>
<b>Segment Results</b>						
<b>Profit / (Loss) before tax and interest from each segment</b>						
Trading Division	-	(6)	-	(6)	-	-
Wind Power Division	25	11	22	36	31	17
Electric Division	(1)	(1)	(7)	(2)	(14)	(16)
<b>Net Profit / (Loss) for the year ( before finance costs, tax and exceptional items) from each segment</b>	<b>24</b>	<b>4</b>	<b>15</b>	<b>28</b>	<b>17</b>	<b>1</b>
Less-Finance Costs	-	-	-	-	-	-
Less-Exceptional Item (net)	(5)	(3)	-	(8)	-	(7)
Add: Other Un-allocable income net off un-allocable expenditure	(2)	-	2	(2)	(14)	(18)
<b>Total Profit / (loss) before Tax</b>	<b>17</b>	<b>1</b>	<b>16</b>	<b>18</b>	<b>3</b>	<b>(24)</b>
<b>SEGMENT ASSETS</b>						
Trading Division	115	58	-	115	-	-
Wind Power Division	427	475	552	427	552	460
Electric Division	25	25	44	25	44	28
Unallocated Asset	1,789	1,783	1,819	1,789	1,819	1,837
<b>TOTAL ASSETS</b>	<b>2,356</b>	<b>2,341</b>	<b>2,415</b>	<b>2,356</b>	<b>2,415</b>	<b>2,325</b>
<b>SEGMENT LIABILITIES</b>						
Trading Division	10	13	-	10	-	-
Wind Power Division	1	5	2	1	2	9
Electric Division	36	36	43	36	43	36
Unallocated Liabilities	666	660	681	666	681	654
<b>TOTAL LIABILITIES</b>	<b>712</b>	<b>714</b>	<b>726</b>	<b>712</b>	<b>726</b>	<b>699</b>

*Chitresh*



**Statement of Assets and Liabilities**

Disclosures as per the regulations 33 of SEBI(Listing Obligations and Disclosures Requirements) Regulations, 2015

Particulars		Consolidated	
		As at 30/09/2021 (Unaudited)	As at 31/03/2021 (Audited)
<b>ASSETS :</b>			
I	<b>Non-current Assets</b>		
1	(a) Property, Plant & Equipment	329	342
	(b) Capital work-in-progress	84	84
	(c) Financial Assets		
	(i) Others	12	12
	(d) Deferred Tax Assets (Net)	1	1
	(e) Other Non current Assets	9	8
		<b>435</b>	<b>448</b>
2	<b>Current Assets</b>		
	(a) Financial Assets		
	(i) Investments	105	653
	(ii) Trade receivables	219	137
	(iii) Cash & cash equivalents	114	16
	(iv) Bank balances other than (iii) above	604	590
	(v) Loans	689	301
	(vi) Other Financial Assets	5	5
	(b) Current Tax Assets (Net)	126	123
	(c) Other Current Assets	60	51
		<b>1,922</b>	<b>1,877</b>
	<b>TOTAL ASSETS</b>	<b>2,357</b>	<b>2,325</b>
<b>EQUITY AND LIABILITIES:</b>			
II	<b>Equity</b>		
1	(a) Equity Share capital	2,933	2,933
	(b) Other Equity	(1,288)	(1,307)
		<b>1,645</b>	<b>1,626</b>
2	<b>Non-current Liabilities :</b>		
	(a) Financial Liabilities		
	(b) Provisions	6	5
		<b>6</b>	<b>5</b>
3	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Trade Payables		
	(A) total outstanding dues of micro enterprises and small enterprises;	-	-
	(B) total outstanding dues of creditors other than micro enterprises and small	39	25
	(ii) Other financial liabilities	54	56
	(b) Other current liabilities	400	397
	(c) Provisions	213	216
	(d) Current Tax Liabilities (net)	-	-
		<b>706</b>	<b>694</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2,357</b>	<b>2,325</b>

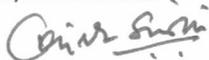
*Chiranjeevi*



**Notes:**

- 1 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their Meetings held on 10th November, 2021
- 2 The above financials results have been reviewed by the Statutory Auditors as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations,
- 3 The above consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 ' Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued thereunder and the other accounting principles generally accepted in India.
- 4 The Company have carried forward losses, therefore deferred tax assets has not been recognized for the half year ended 30-09-2021.
- 5 The exceptional item consists of expenses incurred relating to sale of caustic soda manufacturing plant to Grasim Industries Ltd. during the financial year 2014-2015
- 6 Grasim Industries Ltd. has filed claims through arbitration proceedings claiming amounts totalling to Rs 31 Crores from the Company towards factory site remediation work at Ganjam as recommended by Government Agencies. In addition it has also demanded escalation/inflation costs of Rs. 13.70, interest costs and costs of proceedings for the same. The Company has denied and contested all the demands and is taking all necessary legal actions before the Orissa High Court Arbitration Centre, Cuttack.
- 7 In the current F.Y. the Company has started trading operations and presently dealing in chemicals.
- 8 The nation-wide lockdown/restrictions due to Covid-19 pandemic by the Government, did not majorly impact the Company's operations.
- 9 Figures for the previous periods have been regrouped wherever necessary.

For Jayshree Chemicals Ltd.



Rajesh Kumar Singhi  
Director (Commercial) & CFO  
DIN: 01210804



**JAYSHREE CHEMICALS LIMITED**

CIN: L24119WB1962PLC218608

**Consolidated Cash Flow Statement for the Half Year Ended 30th September, 2021**

(In Lakhs)

PARTICULARS	Period ended	Period ended
	30.09.2021	30.09.2020
<b>(A) CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before Tax and Extra-ordinary Items	18	3
<u>Adjustments for:</u>		
-Depreciation	13	13
Net (Gain) / Loss on sale of Current Investment	(2)	(1)
-Interest Income	(54)	(54)
<b>Operating Profit Before Working Capital Changes</b>	<b>(25)</b>	<b>(39)</b>
<u>Adjustments for:</u>		
-Trade Payables	13	(1)
-Trade and other Receivables	(483)	(547)
-Inventories	-	6
<b>Cash Generated from Operations :</b>	<b>(495)</b>	<b>(581)</b>
-Direct Taxes Paid	(3)	15
<b>Net Cash generated from Operating Activities</b>	<b>(498)</b>	<b>(566)</b>
<b>(B) CASH FLOW FROM INVESTING ACTIVITIES</b>		
Sale/ (Purchase) of Current Investment (Net)	551	(10)
Term Deposit other than cash equivalents	(13)	-
Interest Received	54	54
<b>Net Cash used in Investing Activities</b>	<b>592</b>	<b>44</b>
<b>(C) CASH FLOW FROM FINANCING ACTIVITIES</b>		
Receipt/(Repayment) of Long Term Borrowings	4	-
Interest Paid	-	-
<b>Net Cash generated/(used) in Financing Activities</b>	<b>4</b>	<b>-</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents(A+B+C)</b>	<b>98</b>	<b>(522)</b>
Opening Cash and Cash Equivalents	16	553
Closing Cash and Cash Equivalents	114	31

