



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



9th November, 2022

BSE Ltd.
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai – 400001

SCRIP CODE: 506520

Subject: Outcome of Board Meeting held on 9th November, 2022

Dear Sir,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we send herewith the Un-audited Financial Results (Standalone and Consolidated) for the quarter and half-year ended 30th September, 2022 which were approved by the Board of Directors at their Meeting held today i.e. 9th November, 2022 as recommended by the Audit Committee.

The Meeting of Board of Directors of the Company commenced at 4.45 P.M. and concluded at 5.40 PM.

We also enclose the Limited Review Report dated 9th November, 2022 issued by M/s. AMK & Associates, Statutory Auditors of the Company on the Unaudited Financial Results for the quarter and half-year ended 30th September, 2022 which was placed before the Board of Directors.

Further, in compliance with Regulation 30 read with Schedule III Part A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please be informed that the Board of Directors at its meeting held today based on the recommendations of the Nomination and Remuneration Committee has appointed Mr. Akash Ghuwalewala as the Company Secretary of the Company with effect from 9th November, 2022, pursuant to Section 203 of the Companies Act, 2013.

Please take the above on record.

Thanking you

Yours faithfully,
For Jayshree Chemicals Limited


Rajesh Kumar Singhi
Wholetime Director (Commercial) and CFO
DIN: 01210804

Encl: As stated.



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Brief profile of Mr. Akash Ghuwalewala

Name	Mr. Akash Ghuwalewala
Designation	Company Secretary and Compliance Officer
Qualification	Associate Member of ICSI (Membership No. A32445). He also holds Bachelor's Degree in Commerce from Calcutta University and LLB from Burdwan University
Contact Details	Jayshree Chemicals Limited 31, Chowringhee Road, Kolkata-700016 Phone 033 71500500 Email ID- co.sec@jayshreechemicals.com





AMK & ASSOCIATES Chartered Accountants

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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 2022 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.

Kolkata
9th November 2022



For AMK & Associates
Chartered Accountants
FRN: 327817E

Bhupendra Kumar Bhutia
Partner
M.No. 059363
UDIN: 22059363BCQPNR9389

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,2022

Rs. In Lakhs

Sl No	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	(a) Revenue from Operations	203	202	216	405	291	671
	(b) Other income	37	29	29	66	61	124
	Total Income	240	231	245	471	352	795
2	Expenses						
	(a) Purchases of stock-in-trade	151	164	157	315	207	555
	(b) Change in inventories of finished goods, work-in-progress and stock in-trade	-	(1)	5	(1)	-	(22)
	(c) Employee Benefits Expense	19	18	18	37	38	72
	(d) Finance Costs	-	-	-	-	-	-
	(e) Depreciation and Amortisation Expense	7	6	7	13	13	26
	(f) Other Expense	50	37	34	87	64	138
	Total expenses	227	224	221	451	322	769
3	Profit before Exceptional Items and Tax (1 - 2)	13	7	24	20	30	26
4	Exceptional Items	12	12	5	24	8	52
5	Profit Before Tax (3 - 4)	1	(5)	19	(4)	22	(26)
6	Tax Expense	-	-	-	-	-	-
7	Profit for the year (5-6)	1	(5)	19	(4)	22	(26)
8	Other Comprehensive Income (net of tax)	-	-	-	-	-	(7)
9	Total Comprehensive Income for the year (7+8)	1	(5)	19	(4)	22	(33)
10	Paid-up Equity Share Capital (Face Value of the Share Rs.10/- each)	2933	2933	2933	2933	2933	2933
11	Earnings per share (of Rs. 10/- each) :						
	(a) Basic	0.00	(0.02)	0.07	(0.01)	0.09	(0.09)
	(b) Diluted	0.00	(0.02)	0.07	(0.01)	0.09	(0.09)

Unaudited Segment Revenue, Segment Result, Segment Assets & Segment Liabilities for Quarter & Half Year Ended 30.09.2022

PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Segment Revenue (Gross)						
Trading Division	171	181	181	352	233	601
Wind Power Division	31	21	35	52	58	70
Electric Division	1	-	-	1	-	-
Net Sales/Income from Operations	203	202	216	405	291	671
Segment Results						
Profit / (Loss) before tax and interest from each segment						
Trading Division	(2)	(2)	-	(4)	(6)	(5)
Wind Power Division	20	9	25	29	36	24
Electric Division	1	(1)	(1)	-	(2)	(4)
Net Profit / (Loss) for the year (before finance costs, tax and exceptional items) from each segment	19	6	24	25	28	15
Less-Finance Costs	-	-	-	-	-	-
Less-Exceptional Item (net)	(12)	(12)	(5)	(24)	(8)	(52)
Add: Other Un-allocable income net off un-allocable expenditure	(6)	1	-	(5)	2	11
Total Profit / (loss) before Tax	1	(6)	19	(4)	22	(26)
SEGMENT ASSETS						
Trading Division	202	192	115	202	115	196
Wind Power Division	450	435	427	450	427	428
Electric Division	18	25	25	18	25	25
Unallocated Asset	1,704	1,698	1,834	1,704	1,834	1,698
TOTAL ASSETS	2,374	2,350	2,401	2,374	2,401	2,345
SEGMENT LIABILITIES						
Trading Division	39	11	9	39	9	2
Wind Power Division	1	1	1	1	1	1
Electric Division	28	34	36	28	36	34
Unallocated Liabilities	676	675	666	676	666	674
TOTAL LIABILITIES	744	721	712	744	712	711



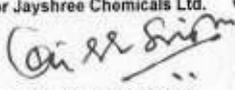
Statement of Assets and Liabilities		
Disclosure as per the regulations 33 of SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015		
	Rs. In Lakhs	
	Standalone	
Particulars	As at 30/09/2022 (Un-Audited)	As at 31/03/2022 (Audited)
ASSETS :		
I Non-current Assets		
1 (a) Property, Plant & Equipment	305	318
(b) Financial Assets		
(i) Investments	65	65
(ii) Others	10	10
(c) Deferred Tax Assets (Net)	1	1
(d) Other Non current Assets	9	9
	390	403
2 Current Assets		
(a) Inventories	23	22
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade receivables	337	280
(iii) Cash & cash equivalents	10	399
(iv) Bank balances other than (iii) above	693	678
(v) Loans	752	374
(vi) Other Financial Assets	3	3
(c) Current Tax Assets (Net)	108	116
(d) Other Current Assets	58	70
	1,984	1,942
TOTAL ASSETS	2,374	2,345
EQUITY AND LIABILITIES:		
II Equity		
1 (a) Equity Share capital	2,933	2,933
(b) Other Equity	(1,303)	(1,299)
	1,630	1,634
2 Non-current Liabilities :		
(a) Provisions	5	3
	5	3
3 Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	36	-
(ii) Trade Payables		
(A) total outstanding dues of micro enterprises and small enterprises;	-	-
(B) total outstanding dues of creditors other than micro enterprises	42	40
(ii) Other financial liabilities	50	47
(b) Other current liabilities	398	407
(c) Provisions	213	214
(d) Current Tax Liabilities (net)		
	739	708
TOTAL EQUITY AND LIABILITIES	2,374	2,345
	-	-



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 9th November, 2022.
- 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 exceptional item consists of expenses incurred relating to sale of caustic soda manufacturing plant to Grasim Industries Ltd. (Formerly Aditya Birla Chemical (India) Ltd.) during the financial year 2014-2015.
- 5 The Income Tax Department has dropped the demand against the Company to pay Rs. 9518.08 Lakhs for the Assessment Year 2016-17, based on representations given by the Company.
- 6 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 Period Ended 30th September, 2022

Rs. In Lakhs

PARTICULARS	Period ended	
	30.09.2022	30.09.2021
(A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax and Extra-ordinary Items	(4)	22
<u>Adjustments for:</u>		
-Depreciation	13	13
-Interest Expenses	-	-
-Net (Gain) / Loss on sale of Current Investment	(0)	(2)
-Interest Income	(54)	(57)
Operating Profit Before Working Capital Changes	(45)	(25)
<u>Adjustments for:</u>		
-Trade Payables	(3)	14
-Trade and other Receivables	(423)	(483)
-Inventories	(1)	-
Cash Generated from Operations :	(472)	(493)
-Direct Taxes Paid	7	(4)
Net Cash generated from Operating Activities	(464)	(497)
(B) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipments (Net)	1	-
Sale/ (Purchase) of Current Investment (Net)	-	552
Term Deposit other than cash equivalents	(15)	(14)
Interest Received	54	57
Net Cash used in Investing Activities	39	595
(C) CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Short Term Borrowings	36	-
Interest Paid	-	-
Net Cash generated/(used) in Financing Activities	36	-
Net Increase/(Decrease) in Cash and Cash Equivalents(A+B+C)	(389)	98
Opening Cash and Cash Equivalents	399	15
Closing Cash and Cash Equivalents	10	113

This is the Cash Flow statement referred to in our Report of even date.





AMK & ASSOCIATES Chartered Accountants

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Independent Auditor's Review Report

To,
The Board of Directors
Jayshree Chemicals Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated 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 2022 ("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, 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. Material Uncertainty Relating to Going Concern

Attention is drawn to fact that the unaudited financial position of the one (1) subsidiary included in the Group, has accumulated losses as at 30 September 2022 amounting to Rs. 50.73 Lakhs which exceeds more than 75% of its paid-up capital. The ability of the company to continue as a going concern is dependent upon profitable future operations and continued adequate financial support from the Parent.

Our opinion is not modified in respect of this matter.





AMK & ASSOCIATES
Chartered Accountants

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7. Other Matter

Attention is drawn to the fact that the Statements of the one (1) Subsidiary included in the Group, for the quarter and half year ended 30 September 2021 and quarter ended 30 June 2022 were reviewed by erstwhile auditors whose report dated 08 November 2021 and 26 July 2022 expressed an unmodified opinion on those unaudited standalone financial results. Our opinion is not modified in respect of these matters.

Our conclusion is not modified in respect of this matter.

Kolkata
9th November 2022

For AMK & Associates
Chartered Accountants
FRN: 327817E

Bhupendra Kumar Bhutia
Partner
M.No.: 059363
UDIN: 22059363BCQPNR9389



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

Statement of Unaudited Consolidated Financial Results For The Quarter & Half Year Ended 30th September,2022

Rs. in lakhs

Sl No	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	(a) Revenue from Operations	204	201	216	405	291	671
	(b) Other income	34	28	28	62	58	117
	Total Income	238	229	244	467	349	788
2	Expenses						
	(a) Purchases of stock-in-trade	151	164	157	315	207	555
	(b) Change in inventories of finished goods, work-in-progress and stock-in-trade	-	(1)	5	(1)	-	(22)
	(c) Employee Benefits Expense	19	18	18	37	38	72
	(d) Finance Costs	-	-	-	-	-	-
	(e) Depreciation and Amortisation Expense	7	6	7	13	13	26
	(f) Other Expense	50	37	35	87	65	139
	Total expenses	227	224	222	451	323	770
3	Profit before Exceptional Items and Tax (1 - 2)	11	5	22	16	26	18
4	Exceptional Items	12	12	5	24	8	52
5	Profit Before Tax (3 - 4)	(1)	(7)	17	(8)	18	(34)
6	Tax Expense	-	-	-	-	-	-
7	Profit for the year (5-6)	(1)	(7)	17	(8)	18	(34)
8	Other Comprehensive Income (net of tax)	-	-	-	-	-	(7)
9	Total Comprehensive Income for the year (7+8)	(1)	(7)	17	(8)	18	(41)
10	Paid-up equity share capital (Face Value of the Share Rs.10/- each)	2933	2933	2933	2933	2933	2933
11	Earnings per share (of Rs. 10/- each) :						
	(a) Basic	(0.00)	(0.02)	0.06	(0.03)	0.06	(0.12)
	(b) Diluted	(0.00)	(0.02)	0.06	(0.03)	0.06	(0.12)

Unaudited Segment Revenue, Segment Result, Segment Assets & Segment Liabilities for Quarter & Half Year Ended 30.09.2022

PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Segment Revenue (Gross)						
Trading Division	172	180	180	352	233	601
Wind Mill Division	31	21	36	52	58	70
Electric Division	1	-	-	1	-	-
Net Sales/Income from Operations	204	201	216	405	291	671
Segment Results						
Profit / (Loss) before tax and interest from each segment						
Trading Division	(2)	(2)	-	(4)	(6)	(5)
Wind Power Division	20	9	25	29	36	24
Electric Division	1	(1)	(1)	-	(2)	(4)
Net Profit / (Loss) for the year (before finance costs, tax and exceptional items) from each segment	19	6	24	25	28	15
Less-Finance Costs	-	-	-	-	-	-
Less-Exceptional Item (net)	(12)	(12)	(5)	(24)	(8)	(52)
Add: Other Un-allocable income net off un-allocable expenditure	(8)	(2)	(2)	(9)	(2)	3
Total Profit / (loss) before Tax	(1)	(7)	17	(8)	18	(34)
SEGMENT ASSETS						
Trading Division	202	192	115	202	115	196
Wind Power Division	450	435	427	450	427	426
Electric Division	18	25	25	18	25	25
Unallocated Asset	1,653	1,648	1,789	1,653	1,789	1,651
TOTAL ASSETS	2,322	2,300	2,356	2,322	2,356	2,298
SEGMENT LIABILITIES						
Trading Division	39	11	10	39	10	2
Wind Power Division	1	1	1	1	1	1
Electric Division	28	34	36	28	36	34
Unallocated Liabilities	676	675	666	676	666	675
TOTAL LIABILITIES	744	721	712	744	712	712



Statement of Assets and Liabilities

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

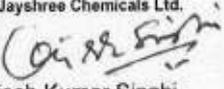
		Rs. in lakhs	
		Consolidated	
Particulars	As at	As at	
	30/09/2022 (Unaudited)	31/03/2022 (Audited)	
ASSETS :			
I Non-current Assets			
1 (a) Property, Plant & Equipment	305	318	
(b) Capital work-in-progress	84	84	
(c) Financial Assets			
(i) Others	10	10	
(d) Deferred Tax Assets (Net)	1	1	
(e) Other Non current Assets	9	9	
	409	422	
2 Current Assets			
(a) Inventories	23	22	
(b) Financial Assets			
(i) Investments	-	-	
(ii) Trade receivables	337	280	
(iii) Cash & cash equivalents	11	400	
(iv) Bank balances other than (iii) above	697	682	
(v) Loans	675	302	
(vi) Other Financial Assets	3	3	
(c) Current Tax Assets (Net)	108	116	
(d) Other Current Assets	59	70	
	1,913	1,875	
TOTAL ASSETS	2,322	2,298	
EQUITY AND LIABILITIES:			
II Equity			
1 (a) Equity Share capital	2,933	2,933	
(b) Other Equity	(1,355)	(1,347)	
	1,578	1,586	
2 Non-current Liabilities :			
(a) Financial Liabilities	-	-	
(b) Provisions	5	3	
	5	3	
3 Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	36	-	
(ii) Trade Payables			
(A) total outstanding dues of micro enterprises and small enterprises;	-	-	
(B) total outstanding dues of creditors other than micro enterprises and small	41	40	
(iii) Other financial liabilities	50	47	
(b) Other current liabilities	399	408	
(c) Provisions	213	214	
	739	709	
TOTAL EQUITY AND LIABILITIES	2,322	2,298	



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 9th November, 2022.
- 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 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 exceptional item consists of expenses incurred relating to sale of caustic soda manufacturing plant to Grasim Industries Ltd. (Formerly Aditya Birla Chemical (India) Ltd.) during the financial year 2014-2015.
- 5 The Income Tax Department has dropped the demand against the Company to pay Rs. 9518.08 Lakhs for the Assessment Year 2016-17, based on representations given by the Company.
- 6 Figures for the previous periods have been regrouped wherever necessary.

For Jayshree Chemicals Ltd.


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

