

JINDAL CAPITAL LIMITED

CIN : L65910DL1994PLC059720

November 10, 2021

To,
The Department of Corporate Services,
Bombay Stock Exchange Ltd.
P.J. Towers, Dalal Street,
Mumbai, Maharashtra-400051

Subject: Unaudited Financial Result for the Quarter ended 30th September, 2021

Please refer to our letter dated 28th October, 2021 informing thereby that a meeting of the Board of Directors of the Company of the Company is scheduled to be held on Wednesday, 10th November, 2021, Inter-alia to consider and take on record the unaudited financial results of the Company for the Second quarter ended on **30th September, 2021**.

Further to our said letter, pursuant to SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015, we enclose herewith a copy of unaudited Financial Results of the Company for the Second quarter ended on **30th September, 2021** approved at the meeting of the Board of Directors of the Company held today which commenced at 5:00 P.M. and concluded at 6:00 P.M.

The results are also being published in Newspapers as per requirement of the above said SEBI Regulations.

Please take the above on your record.

Thanking You,

Yours Faithfully,

For **JINDAL CAPITAL LIMITED**


PAWAN KUMAR JINDAL
MANAGING DIRECTOR
DIN: 00524690

JINDAL CAPITAL LIMITED
 Regd Office: 201, Aggarwal Plaza, Sec-9, Rohini, Delhi-110085
 E Mail ID: info@jindalcapital.in; CIN: L74899DL1994PLC059720
 Unaudited Financial Results for the Quarter ended 30th September 2021

Amount(Rs.) in lacs

Particulars	Quarter ended			Half Year Ended		Year ended (audited)
	30.09.2021	30.06.2021	30.09.2020	Apr 1, 2021 to Sep,2021	Apr 1, 2020 to Sep,2020	31.03.2021
1. Income						
(a) Revenue from operations	260.69	240.01	206.38	500.70	428.66	608.92
(b) Other income	-	-	-	-	0.00	0.00
Total income from operations (net)	260.69	240.01	206.38	500.70	428.66	608.93
2. Expenses						
(a) Purchased of traded goods and other expenses	148.84	248.70	140.31	397.55	346.66	642.57
(b) Changes in Inventories	59.02	(56.79)	36.04	2.23	22.54	(134.18)
(c) Employee benefits expense	4.30	3.30	4.10	7.60	7.25	18.15
(d) Finance Cost	0.26	0.27	0.35	0.53	0.73	1.34
(e) Depreciation and amortisation expense	1.02	1.02	1.03	2.04	2.05	4.09
(f) Other expenses	1.59	5.41	1.88	6.99	7.50	13.51
Total expenses	215.03	201.91	183.71	416.94	386.73	545.47
3. Profit / (Loss) before exceptional items and Tax(1-2)	45.66	38.10	22.67	83.76	41.93	63.46
4 Exceptional items	-	-	-	-	-	-
5 Profit / (Loss) before tax (3-4)	45.66	38.10	22.67	83.76	41.93	63.46
6 Tax expense						
Current Tax	11.87	9.52	-	21.40	-	13.00
Statutory Reserve Fund	-	-	-	-	-	10.11
Tax on earlier years	-	-	-	-	-	(0.09)
Deferred Tax	-	-	-	-	-	-
	11.87	9.52	-	21.40		23.02
7 Net Profit / (Loss) after tax (5-6)	33.79	28.57	22.67	62.36	41.93	40.43
8 Other Comprehensive Income	-	-	-	-	-	-
9 Total Comprehensive Income - (After Tax) (7+8)	33.79	28.57	22.67	62.36	41.93	40.43



10	Paid-up equity share capital (Face value ` 10 each)	72.08	72.08	72.08	72.08	72.08	72.08
11	Earnings per share Basic and Diluted (") (not annualised)	0.47	0.40	0.31	0.87	0.58	0.56

Notes to the Unaudited Financial Results :

1. The Un-audited Financial Results for the quarter ended 30th September, 2021 are in compliance with Ind AS notified by the Ministry of Corporate Affairs.
2. The above results has been reviewed by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on November 10, 2021. The Statutory auditors of the company have carried out a Limited Review of the aforesaid results.
3. The reconciliation of net profit as per IND AS and IGAAP is as under:

Rs. in lakhs	
Particulars	Quarter ended 30th September 2021
Net Profit/Loss after tax for the period as per IGAAP	33.79
Impact of IND AS on Comprehensive income	-
Impact of IND AS on Other Comprehensive income	-
Total Comprehensive Income for the period as per IND AS	33.79



4. Previous periods figures have been regrouped, wherever considered necessary.

For and on behalf of Board of Directors

Pawan Jindal
(Managing Director)
DIN: 00524690

Place : Delhi
Date : 10/11/2021

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Unaudited Balance Sheet as at 30th September 2021

Amount(INR) in lacs

Particulars	As at 30-Sep-2021	As at 31-Mar-2021
ASSETS		
Non-current assets		
Property, plant and equipment	20.01	20.69
Deferred Tax Assets(Net)	-	1.36
Total Non-current Assets	20.01	22.05
Current assets		
(a) Inventories	215.75	217.98
(b) Financial assets	-	-
Trade receivables	4.28	0.26
Cash and cash equivalents	6.81	5.47
Other Bank Balances	-	-
Loans	637.85	559.14
(c) Other Current assets	13.35	12.39
Total Current Assets	878.04	795.24
Total Assets	898.05	817.29
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	720.81	720.81
(b) Other Equity	132.05	69.69
Total Equity	852.86	790.50
Non-current liabilities		
(a) Financial Liabilities	-	-
(b) Borrowings	-	12.62
(c) Loans	10.04	-
Total Non-current Liabilities	10.04	12.62
Current liabilities		
(a) Other current liabilities	0.16	1.17
(b) Provisions	34.99	13.00
Total Current Liabilities	35.15	14.17
Total Liabilities	45.19	26.79
Total Equity and Liabilities	898.05	817.29



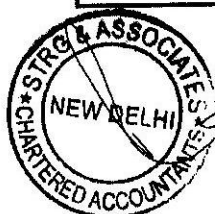
Place Delhi
Date 10.11.2021

For and on behalf of Board of Directors


Pawan Jindal
(Managing Director)
DIN: 00524690

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Unaudited Cash Flow Statement as at 30th September 2021

Particulars	As at 30-Sep-2021	As at 31-Mar-2021
Cash flows from Operating activities		
Profit before income tax	83.76	63.46
Adjustments for:		
Depreciation & Amortisation	2.04	4.09
Loss/ (Profit) on sale of Fixed Assets		
Working capital changes		
Increase/ (Decrease) in Current Liabilities	20.98	(0.24)
(Increase)/ Decrease in Current Assets	(2.75)	(96.99)
	104.03	(29.68)
Less : Adjustment of Taxes	(21.40)	-
Net cash used in operating activities	82.63	(29.68)
Cash flows from investing activities		
Sale of fixed asset	-	-
Purchase of Fixed Assets	-	-
Net cash flow used in investing activities	-	-
Cash flows from financing activities		
Loan taken/ (Paid)	(2.58)	(34.53)
(Loan given)/ received back	(78.71)	67.07
Net cash flow generated from financing activities	(81.29)	32.54
Net decrease in cash and cash equivalents	1.34	2.86
Cash and cash equivalents at beginning of year (Including Other bank balances)	5.47	2.61
Cash and cash equivalent at end of Period (Including Other bank balances)	6.81	5.47



Place : Delhi
Date : 10.11.2021

For and on behalf of Board of Directors

Pawan Jindal
(Managing Director)
DIN: 00524690



Independent Auditor's Review Report on the Quarterly and Year to date Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Jindal Capital Limited.

We have reviewed the accompanying statement of unaudited financial results of **Jindal Capital Limited.** (the "Company") for the quarter ended **30th September, 2021** and year to date from **1st April, 2021 to 30th September, 2021** (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").

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 Indian Accounting Standard 34, 'Interim Financial Reporting' ("Ind AS 34") 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. Our responsibility is to issue a report on these financial statements based on our review.

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 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.

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 Ind AS 34 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, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement. Our conclusion on the statement is not modified in respect of the above matter.

FOR STRG & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 014826N

CA RAKESH GUPTA
PARTNER

M NO. : 094040

UDIN: 21094040AAAAJV6985

DATE : 10 NOV 2021

PLACE : NEW DELHI



10 NOV 2021