

# JINDAL CAPITAL LIMITED

CIN : L65910DL1994PLC059720

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**February 12, 2022**

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 31<sup>st</sup> December, 2021**

Please refer to our letter dated 3<sup>rd</sup> February, 2021 informing thereby that a meeting of the Board of Directors of the Company of the Company is scheduled to be held on Saturday, 12<sup>th</sup> February, 2022, Inter-alia to consider and take on record the unaudited financial results of the Company for the Third quarter ended on **31<sup>st</sup> December, 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 Third quarter ended on **31<sup>st</sup> December, 2021** approved at the meeting of the Board of Directors of the Company held today which commenced at 12:30 P.M. and concluded at 01:00 P.M.

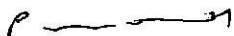
The results are also being published in Newspapers as per requirement of the above said SEBI Regulations.

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 31st December, 2021

Particulars	Quarter ended			Period Year Ended		Amount(Rs.) in lacs
	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	Year ended (audited) 31.03.2021
<b>1. Income</b>						
(a) Revenue from operations	120.07	260.69	36.34	620.77	465.00	608.92
(b) Other income						0.00
<b>Total income from operations (net)</b>	<b>120.07</b>	<b>260.69</b>	<b>36.34</b>	<b>620.77</b>	<b>465.00</b>	<b>608.92</b>
<b>2. Expenses</b>						
(a) Purchased of traded goods and other expenses	60.33	148.84	61.40	457.88	408.06	642.57
(b) Changes in Inventories	51.81	59.02	(44.13)	54.04	(21.59)	(134.18)
(c) Employee benefits expense	3.30	4.30	4.90	10.90	12.15	18.15
(d) Finance Cost	0.31	0.26	0.34	0.84	1.07	1.34
(e) Depreciation and amortisation expense	1.03	1.02	1.03	3.07	3.08	4.09
(f) Other expenses	0.39	1.59	3.49	7.39	10.99	13.51
<b>Total expenses</b>	<b>117.17</b>	<b>215.03</b>	<b>27.03</b>	<b>534.11</b>	<b>413.76</b>	<b>545.47</b>
<b>3. Profit / (Loss) before exceptional items and Tax(1-2)</b>	<b>2.90</b>	<b>45.66</b>	<b>9.31</b>	<b>86.66</b>	<b>51.24</b>	<b>63.45</b>
<b>4 Exceptional items</b>						
<b>5 Profit / (Loss) before tax (3-4)</b>	<b>2.90</b>	<b>45.66</b>	<b>9.31</b>	<b>86.66</b>	<b>51.24</b>	<b>63.45</b>
<b>6 Tax expense</b>						
Current Tax		11.87		21.40		13.00
Statutory Reserve Fund						10.11
Tax on earlier years						(0.09)
Deferred Tax		11.87		21.40	51.24	23.02
<b>7 Net Profit / (Loss) after tax (5-6)</b>	<b>2.90</b>	<b>33.79</b>	<b>9.31</b>	<b>65.26</b>	<b>51.24</b>	<b>40.43</b>
<b>8 Other Comprehensive Income</b>						
<b>9 Total Comprehensive Income - (After Tax) (7+8)</b>	<b>2.90</b>	<b>33.79</b>	<b>9.31</b>	<b>65.26</b>	<b>51.24</b>	<b>40.43</b>
<b>10 Paid-up equity share capital</b> (Face value ₹ 10 each)	<b>72.08</b>	<b>72.08</b>	<b>72.08</b>	<b>72.08</b>	<b>72.08</b>	<b>72.08</b>
<b>11 Earnings per share Basic and Diluted (₹) (not annualised)</b>	<b>0.04</b>	<b>0.47</b>	<b>0.13</b>	<b>0.91</b>	<b>0.71</b>	<b>0.56</b>

**Notes to the Unaudited Financial Results :**

- The Un-audited Financial Results for the quarter ended 31st December, 2021 are in compliance with Ind AS notified by the Ministry of Corporate Affairs.
- 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 February 12, 2022. The Statutory auditors of the company have carried out a Limited Review of the aforesaid results.
- The reconciliation of net profit as per IND AS and IGAAP is as under.

Rs. in lakhs	
Particulars	Quarter ended 31st December 2021
Net Profit/Loss after tax for the period as per IGAAP	2.90
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	2.90

- 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 : 12/02/2022



**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 **31<sup>st</sup> December, 2021** and year to date from **1<sup>st</sup> April, 2021 to 31<sup>st</sup> December, 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: 22094040ABNPEX3130  
DATE : 12/02/2022  
PLACE : NEW DELHI**

