

Date: 14th November, 2022

To,
National Stock Exchange of India Limited
Exchange Plaza
Plot no. C/1, G Block
Bandra- Kurla Complex, Bandra (E)
Mumbai - 400 051
NSE Company Code: JINDWORLD

The Bombay Stock Exchange Limited Listing Department PhirozJeejeebhoy Tower, 25th Floor, Dalal Street Mumbai – 400 001 BSE Company Code: 531543

Subject: Submission of "Un-audited Standalone and Consolidated Financial Results, Statement of Assets & Liabilities & Cash Flow Statement" along with the Independent Limited Review Report for the Quarter and half year ended 30<sup>th</sup> September, 2022 as per Companies (Indian Accounting Standards) Rules, 2015 (IND-AS) under Regulation 33 of SEBI (LODR) Regulations 2015.

Dear Sir/Ma'am,

With reference to above and pursuant to **REGULATION 33** of the SEBI (LODR) Regulations, 2015 read with SEBI Circular no. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016, SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29<sup>th</sup> March, 2019 and SEBI Circular No. CIR/CFD/CMD1/80/2019 dated 19<sup>th</sup> July, 2019; it is hereby informed that the "Un-audited Standalone and Consolidated Financial Results, Statement of Assets & Liabilities & Cash Flow Statement" of the Company for the Quarter and half year ended 30<sup>th</sup> September, 2022, prepared in accordance with Regulation 33 of the SEBI (LODR) Regulations, 2015 and Companies (Indian Accounting Standards) Rules, 2015 (IND-AS) along with the Independent Limited Review Report thereon as received from the Statutory Auditors of the Company [M/s. Saremal & Company, (FRN: 109281W), Practicing Chartered Accountants, Ahmedabad] has been duly considered, approved and taken on record by the Board of Directors at their meeting held on Monday, 14<sup>th</sup> day of November, 2022.

Kindly find enclosed herewith a copy of aforementioned "Un-audited Standalone and Consolidated Financial Results, Statement of Assets & Liabilities & Cash Flow Statement" of the Company along with the Independent Limited Review Report thereon; for the Quarter and half year ended 30<sup>th</sup> September, 2022; which shall be duly published in the required newspaper within the prescribed time period and will be uploaded on the website of the Company (www.jindaltextiles.com) in pursuance to Regulation 47 of SEBI (LODR) Regulations 2015.

You are kindly requested to acknowledge and update the same in your records.

Thanks & Regards

For Jindal Worldwide Limited

(Director & CFO & Compliance Officer)

(DIN: 01192552)

Encl.- "As above"

"Jindal Corporate House"
Opp. D-mart,I.O.C.Petrol Pump Lane,
Shivranjani Shyamal 132Ft. Ring Road,
Satellite, Ahmedabad-380015.INDIA
Tel: 079-7100 1500-7100 1571
Email: sales@jindaltextiles.com
Website: www.jindaltextiles.com
CIN: L17110GJ1986PLC008942



# SAREMAL & CO

# Chartered Accountants

CA Saremal Shah (Bcom, FCA); CA Pravin Lavana (Bcom, LLB, FCA)

### LIMITED REVIEW REPORT

### ON

# UN-AUDITED STANDALONE FINANCIAL STATEMENTS FOR THE QUARTER & HALF YEAR ENDED ON 30<sup>TH</sup> SEPTEMBER, 2022

OF

### "JINDAL WORLDWIDE LIMITED"

{Pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015}

To,
The Board of Directors,
Jindal Worldwide Limited
"Jindal House", Opp. Dmart, I.O.C. Petrol Pump Lane,
Shivranjani Shyamal 132 Ft Ring road,
Satellite, Ahmedabad – 380015

- We have reviewed the accompanying statement of Un-audited Standalone Financial Statements (i.e Financial Results & Statement of Assets & Liabilities & Cash Flow Statement) of M/s. Jindal Worldwide Limited (the Company) for the quarter and half year ended 30<sup>th</sup> September, 2022 attached herewith being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016, SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29<sup>th</sup> March, 2019 and SEBI Circular No. CIR/CFD/CMD1/80/2019 dated 19<sup>th</sup> July, 2019. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors in their meeting held on 14<sup>th</sup> November, 2022. Our responsibility is to issue a report on these financial statements based on our review.
- 2. We conducted our review of the Statement in accordance with the Standards 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 analytical procedures 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.

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- 3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Unaudited Standalone Financial Statements 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 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016, SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29<sup>th</sup> March, 2019 and SEBI Circular No. CIR/CFD/CMD1/80/2019 dated 19<sup>th</sup> July, 2019 including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 4. We would like to draw attention to the fact that the Company has adopted Indian Accounting Standards (Ind-AS) for the Financial Year commencing from 01<sup>st</sup> April, 2017, and accordingly, the statement of Un-audited Standalone Financial Statements for the quarter and half year ended 30<sup>th</sup> September, 2022 has been prepared by the Company's management in compliance with Indian Accounting Standards (IND- AS) prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015 issued thereunder.
- 5. The figures for the quarter ended 30<sup>th</sup> September, 2022 forming part of the statement of Un-Audited Standalone Financial Statements are the balancing figure between the un-audited figures in respect of the half year ended on 30<sup>th</sup> September, 2022 and the published figures up to the first quarter of the financial year i.e. 30<sup>th</sup> June, 2022, which were subject to limited review by us.

Our Conclusion is not modified in respect of this matter.

For SAREMAL & CO.
Chartered Accountants

Pravin Lavana (Partner)

Membership No.: 037180 Firm Registration No.: 109281W

UDIN No. 22037180BDAVDF5722

Ahmedabad, 14th November, 2022

Regd. Off: "Jindal House",Opp. Dmart,I.O.C. Petrol Pump Lane, Shivranjani Shyamal 132 Ft Ring Road, Satellite, Ahmedabad -380015
\*CIN: L17110GJ1986PLC008942 \*Ph:079-71001500\*

\*E-mail Id: csjindal@jindaltextiles.com \* Website: www.jindaltextiles.com\*

### STATEMENT OF UN-AUDITED STANDALONE FINANCIAL RESULTS

(As per Regulation 33 of SEBI(LODR) Regulations, 2015, Schedule III of the Companies Act, 2013 and IND-AS )

\* For the Quarter & Half Year Ended 30th September, 2022 \*

(Rs. In Lakhs Except EPS )

			Quarter Ended		Half Yea	r Ended	Year Ended
S.No.	Particulars	3 months ended of C.Y.	Preceding 3 months ended	Corr. 3 months ended in P.Y.	6 months ended of C.Y.	6 months ended of P.Y.	Previous Financial Year ended
		30th Sept., 2022	30th June, 2022	30th Sept., 2021	30th Sept., 2022	30th Sept., 2021	31st March, 2022
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1	Revenue from operations	49947.45	66987.42	61504.63	116934.87	113426.00	258404.78
11	Other Income	108.86	99.25	274.60	208.11	376.23	628.36
III	Total Revenue (I+II)	50056.31	67086.67	61779.23	117142.98	113802.23	259033.14
IV	Expenses		0,000.03	02775125	11/142.30	113002.23	233033.14
	(a) Cost of materials consumed	28512.92	50961.35	42281.40	79474.27	87765.00	177929.10
	(b) Purchases of stock-in-trade	4896.26	45.63	2043.56	4941.89	4670.02	10159.51
	(c) Changes in inventories of finished goods, work-in- progress and stock-in-trade	(332.30)	(6007.54)	1533.21	(6339.84)	(6655.74)	2969.56
	(d) Employee benefits expense	353.92	334.46	298.71	688.38	574.40	1296.25
	(e) Finance Cost	1300.89	1106.20	1116.45	2407.09	2220.23	4561.79
	(f) Depreciation and amortisation expense	655.44	531.95	712.14	1187.39	1422.78	2848.41
	(g) Other expenses Total expenses	10855.18 46242.31	14651.24 <b>61623.29</b>	10493.47 58478.94	25506.42 107865.60	18163.54 108160.23	44815.10
V	Profit before exceptional and extraordinary items and tax (III-IV)	3814.00	5463.38	3300.29	9277.38	5642.00	244579.72 14453.42
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit before extraordinary items and tax (V - VI)	3814.00	5463.38	3300.29	9277.38	5642.00	14453.42
VIII	Extraordinary items			0.00	0.00	0.00	0.00
IX	Profit before tax ( VII- VIII)	3814.00	5463.38	3300.29	9277.38	5642.00	14453.42
X	Tax expense :-	The second					
	(a) Current tax	1007.70	1391.58	975.26	2399.28	1625.67	3797.50
	(b) Tax of Earlier Period	(239.48)	0.00	9.53	(239.48)	9.88	7.10
	(c) Deferred tax	(4.84)	3.03	(155.26)	(1.81)	(226.96)	(204.04)
	Total Tax Expense	763.38	1394.61	829.53	2157.99	1408.59	3600.56
XI	Profit / (Loss) for the period from continuing operations (IX - X)	3050.62	4068.77	2470.76	7119.39	4233.41	10852.86
XII	Profit/(loss) from Discontinuing Operations	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Tax expense of Discontinuing Operations	0.00	0.00	0.00	0.00	0.00	0.00
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	0.00	0.00	0.00	0.00	0.00	0.00
XV	Profit / (Loss) for the period (XI + XIV )	3050.62	4068.77	2470.76	7119.39	4233.41	10852.86
XVI	Share of profit / (loss) of associates	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
XVII	Minority interest	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
XVIII	Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates	3050.62	4068.77	2470.76	7119.39	4233.41	10852.86
XIX	Other Comprehensive Income						
AIA	A. Items that will be/will not be reclassified through profit and loss	0.00	0.00	0.00	0.00	0.00	905.12
	B. Income Tax Relating to Items that will be/will not be reclassified through profit and loss	0.00	0.00	0.00	0.00	0.00	0.00
XX	Total comprehensive income for the period (XVIII+XIX)	3050.62	4068.77	2470.76	7119.39	4233.41	11757.98
XXI	Paid-up equity share capital (Face Value of Rs. 1/-each)	2005.20	2005.20	2005.20	2005.20	2005.20	2005.20
XXII	Earnings per equity share: (a) Basic	1.52	2.03	1.23	3.55	2.11	5.86
2	(b) Diluted	1.52	2.03	1.23	3.55	2.11	5.86

\* Notes Attached

Ahryedabad \* Shered Account

For and On Behalf of the Board For JINDAL WORLDWIDE LIMITED

(DR. YAMUNADUTT AGRAWAL) Chairman/Director

DIN: 00243192

Date: 14th November, 2022

Place: Ahmedabad

Regd. Off: "Jindal House",Opp. Dmart,I.O.C. Petrol Pump Lane, Shivranjani Shyamal 132 Ft Ring Road, Satellite, Ahmedabad -380015
\*CIN: L17110GJ1986PLC008942 \*Ph:079-71001500\*

\*E-mail Id: csjindal@jindaltextiles.com \* Website: www.jindaltextiles.com\*

Standalone Statement of Assets and Liabilities [ As At 30th September, 2022 ]
(As per Regulation 33 of SEBI(LODR) Regulations, 2015, Schedule III of the Companies Act, 2013 and IND-AS)

(Rs. in Lakhs)

(Rs. in Laki				
Particulars	As at 30th September, 2022 (Un-Audited)	As at 31st March, 2022 (Audited)		
A ASSETS				
1 Non-current assets				
(a) Property, Plant and Equipment	18368.48	19164.60		
(b) Capital work-in-progress	0.00	0.00		
(c ) Financial Assets				
(i) Investments	3277.15	2276.23		
(ii) Other Financial Assets	94.96	94.96		
(d) Other Non-Current Assets	23.22	23.23		
( e) Current Tax Assets	0.00	0.00		
Sub-total - Non-current assets	21763.81	21559.0		
2 Current assets				
(a) Inventories	26370.13	25310.44		
(b) Financial assets				
(i) Investments	22.46	22.46		
(ii) Trade Receivables	48259.13	49302.47		
(iii) Cash and Cash Equivalents	352.90	904.42		
(iv) Other Bank Balances	12796.47	2434.78		
(v) Loans & Advances	6254.07	5906.14		
(vi) Other Financial Assets	20.31	46.53		
(c) Other Current Assets	19884.74	20939.27		
Sub-total - Current assets	113960.21	104866.51		
TOTAL - ASSETS	135724.02	126425.52		
B EQUITY AND LIABILITIES				
1 Equity	NOT THE RESIDENCE OF THE PARTY			
(a) Share capital -Equity	2005.20	2005.20		
(b) Other Equity	58353.27	51434.40		
Sub-total - Shareholders' funds	60358.47	53439.60		
2 Non-current liabilities				
(a) Financial Liabilities				
(i) Borrowings	19292.61	10729.09		
(ii) Other Financial Liabilities	1199.07	1200.88		
(b) Deferred tax liabilities (net)				
Sub-total - Non-current liabilities	20491.68	11929.97		
3 Current liabilities				
(a) Financial Liabilities	是在1900年1月1日 1900年1日 1日 1			
(i) Borrowings	41195.98	49131.30		
(ii) Trade Payables				
Total Outstanding dues of micro enterprises				
and small enterprises	0.00	0.00		
Total Outstanding dues of creditors other				
than micro enterprises and small enterprises	9754.47	10796.52		
(iii) Other Financial Liabilites	0.00	0.00		
(b) Other Current Liabilities	2516.61	687.20		
(c)Current-Tax Liabilities	1406.81	440.87		
Sub-total - Current liabilities	54873.87	61055.95		
TOTAL - EQUITY AND LIABILITIES	135724.02	126425.52		

\* Notes Attached

Date: 14th November, 2022 Place: Ahmedabad



AHMEDABAD M

For and On Behalf of the Board For JINDAL WORLDWIDE LIMITED

(DR. YAMUNADUTT AGRAWAL) Chairman/Director



# SAREMAL & CO

### Chartered Accountants

CA Saremal Shah (Bcom, FCA); CA Pravin Lavana (Bcom, LLB, FCA)

### INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT

ON

# UN-AUDITED CONSOLIDATED FINANCIAL STATEMENTS FOR THE QUARTER AND HALF YEAR ENDED ON 30<sup>TH</sup> SEPTEMBER, 2022

OF

### "JINDAL WORLDWIDE LIMITED"

{Pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015}

To,
The Board of Directors,
Jindal Worldwide Limited
"Jindal House", Opp. Dmart, I.O.C. Petrol Pump Lane,
Shivranjani Shyamal 132 Ft ring road,
Satellite, Ahmedabad – 380015

- 1. We have reviewed the accompanying statement of Un-audited Consolidated Financial Statements (i.e Financial Results & Statement of Assets & Liabilities & Cash Flow Statement) of M/s. Jindal Worldwide Limited ("the Parent Company") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the profit/ (loss) after tax and total comprehensive income / loss of its associates for the quarter and half year ended 30<sup>th</sup> September, 2022 ("the Statement"), being submitted by the Parent Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016, SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29<sup>th</sup> March, 2019 and SEBI Circular No. CIR/CFD/CMD1/80/2019 dated 19<sup>th</sup> July, 2019 and all such amendments thereof from time to time.
- 2. This Statement, which is the responsibility of the Parent Company's Management and approved by the Parent Company's Board of Directors in their respective meeting held on 14<sup>th</sup> November, 2022 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.

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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 statements of the entities as mentioned in Schedule-A annexed to this report.
- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the Review reports of other auditors as referred in para —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. Our conclusion is not modified in respect of this matter.
- 6. We did not review the financial statements and other financial information in respect of wholly owned subsidiary company whose financial statements for the quarter and half year ended 30<sup>th</sup> September, 2022 as included in the unaudited consolidated financial statements reflects total assets, total revenues, total net profit/(loss) after tax, total comprehensive income /(loss) and net cash flows as per the Schedule-A annexed to this report and where the said financial statements and other financial information as mentioned in Schedule-A annexed have been reviewed by its respective Statutory Auditor.

We have reviewed the financial statements and other financial information in respect of associate company as statutory auditors whose financial statements for the quarter and half year ended 30<sup>th</sup> September, 2022 as included in the unaudited consolidated financial statements reflects total comprehensive income /(loss) and Share of profit/(loss) as per the Schedule Annexed to this report.

In our opinion and according to the information and explanations given to us by the management, the said financial statements and other financial information of the wholly owned subsidiary/Associate are not material to the group.

Our conclusion on the Statements is not modified in respect of the above matter.

- 7. The figures for the quarter ended 30<sup>th</sup> September, 2022 forming part of the statement of Un-Audited Consolidated Financial Statements are the balancing figure between the un-audited figures in respect of the half year ended on 30<sup>th</sup> September, 2022 and the published figures up to the first quarter of the financial year i.e. 30<sup>th</sup> June, 2022, which were subject to limited review by us.
- 8. We would like to draw attention to the fact that the company has adopted Indian Accounting Standards (Ind-AS) for the Financial Year commencing from 01<sup>st</sup> April, 2017, and accordingly, the statement of Un-Audited Consolidated Financial Statements for the quarter and half year ended 30<sup>th</sup> September, 2022 has been prepared by the company's management in compliance with Indian Accounting Standards (IND-AS) prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015 issued thereunder.

For SAREMAL & CO.

Pravin Lavana (Partner) Membership No.: 037180

Firm Registration No.: 109281W UDIN No.: 22037180BDAVPA7766

Ahmedabad, 14th November, 2022

ENCLOSURE: "Schedule A"

#### SCHEDULE-A

List of Wholly Owned Subsidiary Company/ Subsidiary Company / Associate Company of the Company as included in the Un-Audited Consolidated Financial Statements for the period ended 30<sup>th</sup> September, 2022; whose Financial Statements reflect the following:

### (Rs. In Lakhs- for the period ended 30th September, 2022)

	Names of Companies	Category: Wholly Owned Subsidiary/ Subsidiary/ Associate	For the Quarter ended 30 <sup>th</sup> September, 2022				As at half year ended 30 <sup>th</sup> September, 2022					
Sr. No.			Total Revenues from Operations	Total Net Profit/(L oss) After Tax	ensive	Share of Profit/Loss (for Associate Companies)	Total Assets	Total Net Cash Flows	Total Revenues from Operations	Total Net Profit /(Loss) After Tax	Total Compreh ensive Income / Loss	Share of Profit/ Loss (for Associate Compani es)
1	Planet Spinning Mills Private Limited	Wholly Owned Subsidiary	2440.07	19.02	19.02	NA	3442.57	61.11	5802.55	71.02	71.02	NA
2	Goodcore Spintex Private Limited	Wholly Owned Subsidiary	2603.36	234.11	234.11	NA	23307.73	-113.27	3603.64	251.96	251.96	NA
3	Jindal Mobilitric Private Limited	Subsidiary	0	0.00	0.00	NA	853.21	21	0.00	0.00	0	NA
4	Kashyap Tele-Medicines Limited	Associate	5.1	0.13	0.13	0.04	68.97	NA	10.4	0.71	0.71	0.22

For SAREMAL & CO. Chartered Accountants

Pravin Lavana (Partner)

Charter Membership No.: 037180 Firm Registration No.: 109281W

UDIN No.: 22037180BDAVPA7766

Ahmedabad, 14th November, 2022

Regd. Off: "Jindal House",Opp. Dmart,I.O.C. Petrol Pump Lane, Shivranjani Shyamal 132 Ft Ring Road, Satellite, Ahmedabad -380015
\*CIN: L17110GJ1986PLC008942 \*Ph:079-71001500\*

\*E-mail Id: csjindal@jindaltextiles.com \* Website: www.jindaltextiles.com\*

### STATEMENT OF UN-AUDITED CONSOLIDATED FINANCIAL RESULTS

(As per Regulation 33 of SEBI(LODR) Regulations, 2015, Schedule III of the Companies Act, 2013 and IND-AS)

\* For the Quarter & Half Year Ended 30th September,2022 \*

(Rs. In Lakhs Except EPS)

	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		Quarter Ended		Half Yea	Year Ended	
S.No.	Particulars	3 months ended of C.Y.	Preeceeding 3 months ended	Corr. 3 months ended in P.Y.	6 months ended of C.Y.	6 months ended of P.Y.	Previous Financial Year ended
		30th Sept., 2022	30th June, 2022	30th Sept., 2021	30th Sept., 2022	30th Sept., 2021	31st March, 2022
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1	Revenue from operations	47751.51	63926.10	63050.69	111677.61	115493.23	255915.72
II	Other Income	109.24	99.25	353.44	208.49	455.07	640.81
III	Total Revenue (1+II )	47860.75	64025.35	63404.13	111886.10	115948.30	256556.53
IV	Expenses						
	(a) Cost of materials consumed	25806.04	47161.72	42017.98	72967.76	87583.41	171937.08
	(b) Purchases of stock-in-trade	5130.04	45.63	3577.07	5175.67	6203.53	12122.01
	(c) Changes in inventories of finished goods, work-in- progress and stock-in-trade	(1343.25)	(6142.22)	1538.78	(7485.47)	(6671.98)	2910.39
	(d) Employee benefits expense	570.37	436.47	356.09	1006.84	680.42	1522.94
	(e) Finance Cost	1333.92	1187.53	1130.04	2521.45	2245.90	4596.14
	(f) Depreciation and amortisation expense	819.46	719.93	759.49		1517.48	3038.38
	(g) Other expenses	11451.62	15032.40	10709.19	1539.39	18556.79	45792.05
	Total expenses	43768.20	58441.46	60088.64	26484.02 102209.66	110115.55	241918.99
V	Profit before exceptional and extraordinary items and tax (III-IV)	4092.55	5583.89	3315.49	9676.44	5832.75	14637.54
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit before extraordinary items and tax (V - VI )	4092.55	5583.89	3315.49	9676.44	5832.75	14637.54
VIII	Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
IX	Profit before tax ( VII- VIII)	4092.55	5583.89	3315.49	9676.44	5832.75	14637.54
X	Tax expense :-						
	(a) Current tax	1046.02	1377.50	961.36	2423.52	1659.03	3855.96
	(b) Tax of earlier period	(239.48)	0.00	9.53	(239.48)	9.88	9.10
	(c) Deferred tax	13.99	36.04	(155.84)	50.03	(228.11)	(203.46)
-	(d) MAT Credit Entitlement	0.00	0.00	0.00	0.00	2.19	2.19
	Total Tax Expense	820.53	1413.54	815.05	2234.07	1442.99	3663.79
XI	Profit / (Loss) for the period from continuing operations (IX - X)	3272.02	4170.35	2500.44	7442.37	4389.76	10973.75
XII	Profit/(loss) from Discontinuing Operations	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Tax expense of Discontinuing Operations	0.00	0.00	0.00	0.00	0.00	0.00
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	0.00	0.00	0.00	0.00	0.00	0.00
XV	Profit / (Loss) for the period (XI + XIV )	3272.02	4170.35	2500.44	7442.37	4389.76	10973.75
XVI	Share of profit / (loss) of associates	0.04	0.18	0.13	0.22	0.35	(53.99
XVII	Minority interest	0.00					0.00
XVIII	Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates	3272.06	4170.53	2500.57	7442.59	4390.11	10919.76
XIX	Other Comprehensive Income  A. Items that will be/will not be reclassified through profit and loss	0.00	0.00	0.00	0.00	0.00	905.12
	B. Income Tax Relating to Items that will be/will not be reclassified through profit and loss	0.00	0.00	0.00	0.00	0.00	0.00
XX	Total comprehensive income for the period (XVIII+XIX)	3272.06	4170.53	2500.57	7442.59	4390.11	11824.88
XXI	Paid-up equity share capital (Face Value of Rs. 1/-each)	2005.20	2005.20	2005.20	2005,20	2005.20	2005.20
XXII	Earnings per equity share: (a) Basic	1.63	2.08	1.25	3.71		
	(b) Diluted	1.63	2.08	1.25	3.71	2.19	5.90

\* Notes Attached

Date: 14th November, 2022

Place: Ahmedabad

For and On Behalf of the Board For JINDAL WORLDWIDE LIMITED

(DR. YAMUNADUTT AGRAWAL)

Chairman/Director DIN: 00243192

Regd. Off: "Jindal House", Opp. Dmart, I.O.C. Petrol Pump Lane, Shivranjani Shyamal 132 Ft Ring Road, Satellite, Ahmedabad -380015

\*CIN: L17110GJ1986PLC008942 \*Ph:079-71001500\* \*E-mail Id: csjindal@jindaltextiles.com \* Website: www.jindaltextiles.com\*

Consolidated Statement of Assets and Liabilities [ As At 30th September, 2022] (As per Regulation 33 of SEBI(LODR) Regulations, 2015, Schedule III of the Companies Act, 2013 and IND-AS)

	(Rs. in L			
	Particulars	As at 30th September, 2022 (Un-Audited)	As at 31st March, 2022 (Audited)	
A ASS	SETS			
1 No	n-current assets			
(a)	Property, Plant and Equipment	34185.29	20413.9	
(b)	Goodwill on Consolidation	0.00	57.8	
(c)	Capital work-in-progress	240.97	0.0	
(d	) Financial Assets			
	(i) Investments	1897.64	1854.6	
	(ii) Other Financial Assets	94.96	94.9	
(e)	Other Non-Current Assets	23.22	23.2	
(f)	Current Tax Assets			
	Sub-total - Non-current assets	36442.08	22444.7	
2 Cur	rrent assets			
(a	) Inventories	28317.14	25650.5	
(b	) Financial assets			
	(i) Investments	22.46	22.4	
	(ii) Trade Receivables	48357.41	47792.7	
	(iii) Cash and Cash Equivalents	496.93	940.9	
	(iv) Other Bank Balances	12970.14	2454.5	
	(v) Loans & Advances	4332.26	3930.6	
	(vi) Other Financial Assets	277.70	105.2	
(c)	) Other Current Assets	24392.33	21013.4	
	Sub-total - Current assets	119166.37	101910.6	
	TOTAL - ASSETS	155608.45	124355.3	
B EQ	UITY AND LIABILITIES			
1 Equ	uity	The state of the s		
(a)	Share capital -Equity	2005.20	2005.20	
(b)	Other Equity	58755.22	51563.0	
- Carlotte	Minority Interest	0.08	0.0	
	Sub-total - Shareholders' funds	60760.50	53568.2	
2 No	n-current liabilities			
(a	) Financial Liabilities			
,	(i) Borrowings	34400.09	10729.0	
(b	) Deferred tax liabilities (net)	1223.96	1173.9	
,-	Sub-total - Non-current liabilities	35624.05	11903.0	
3 (111	rrent liabilities			
	) Financial liabilities	(基) 數學 表記 连续 · 强		
\(\alpha\)	(i) Borrowings	46950.98	49131.3	
	(ii) Trade Payables			
	Total Outstanding dues of micro enterprises			
	and small enterprises	<b>建一块。"准""推""整"</b> 。		
	Total Outstanding dues of creditors other			
	than micro enterprises and small enterprises	8325.97	8564.3	
	(iii) Other Financial Liabilites	0.00	0.0	
/1-		2637.70	739.0	
0.33	o) Other Current Liabilities c) Provisions	1309.25	449.3	
1 1	l) Provisions I)Current-Tax Liabilities	1303.25	443.3	
(0	Sub-total - Current liabilities	59223.90	58884.0	
	Sup-total - Current liabilities	39223.90	30004.0	

\* Notes Attached

Date: 14th November, 2022 Place: Ahmedabad



For and On Behalf of the Board For JINDAL WORLDWIDE LIMITED

(DR. YAMUNADUTT AGRAWAL) Chairman/Director

# NOTES To Un-Audited Standalone & Consolidated Financial Statements (i.e Financial Results, Statement of Assets & Liabilities & Cash Flow Statement) [For The Quarter & Half Year Ended 30<sup>th</sup> September, 2022]

- 1. The above Un-Audited Standalone & Consolidated Financial Statements of the Company for the quarter & half year ended 30<sup>th</sup> September, 2022 have been reviewed and recommended by the Audit Committee and are approved by the Board of Directors at their respective meeting held on 14<sup>th</sup> November, 2022.
- 2. The Statutory Auditors of the Company have carried out a Limited Review of the above Standalone & Consolidated Financial Statements of the Company for the quarter & half year ended 30<sup>th</sup> September, 2022 in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015 and have issued an unmodified Limited Review Report.
- 3. The Company has adopted, Indian Accounting Standards prescribed under Section 133 of the Companies Act,2013 ('Ind-AS') from 1<sup>st</sup> April, 2017 and accordingly these financial Statements and all the periods presented have been prepared in accordance with the recognition and measurement principles laid down in IND-AS 34 "Interim Financial Reporting" read with relevant rules issued thereunder and the other accounting principles generally accepted in India and discloses the information required to be disclosed in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015 (as amended).
- 4. The company is engaged in business of 'Textile' and has only one reportable segment in accordance with Ind AS 108 'Operating Segments' therefore segment reporting as defined in IND AS 108 is not applicable to the Company.
- 5. During the quarter and half year ended 30<sup>th</sup> September, 2022, there was no significant impact of COVID-19 on the operations of the Company.
- 6. The figures for the corresponding previous periods have been restated/regrouped wherever necessary, to make them comparable. Expenses which are directly related to Sales like Discount, Sales Commission, Rate Difference and Quantity /Quality Claim have been reduced from the Revenue. During the quarter, yarn sales (raw material) has been shown by reducing the same from Yarn Purchase.
- 7. The figures for the quarter ended 30<sup>th</sup> September, 2022 forming part of the statement of Un-Audited Standalone & Consolidated Financial Statements are the balancing figure between the un-audited figures in respect of the half year ended on 30<sup>th</sup> September, 2022 and the published figures up to the first quarter of the financial year i.e. 30<sup>th</sup> June, 2022.
- 8. Pursuant to compliance of SEBI notification No. SEBI/LAD-NRO/GN/2018/1 dated 9<sup>th</sup> May, 2018, a Statement Of Cash Flows (both Standalone & Consolidated) for the Half Year ended 30<sup>st</sup> September, 2022 has also been submitted by way of a note as enclosed herewith as Annexure-A to the said notes to Un-Audited Standalone And Consolidated Financial Results & Statement of Assets & Liabilities.
- 9. A statement of Un-Audited Standalone & Consolidated Financial Statements are also available on the website of BSE Limited (www.bseindia.com), National Stock Exchange of India Limited (www.nseindia.com) and on the website of the Company (www.jindaltextiles.com).

Date: 14th November, 2022

Place: Ahmedabad

For and On Behalf of the Board, JINDAL WORLDWIDE LIMITED

(DR. YAMUNADUTT AGRAWAL)
Chairman/ Director

Regd. Off: "Jindal House", Opp. Dmart, I.O.C. Petrol Pump Lane, Shivranjani Shyamal 132 Ft Ring Road, Satellite, Ahmedabad -380015

\*CIN: L17110GJ1986PLC008942 \*Ph:079-71001500\* \*E-mail Id: csjindal@jindaltextiles.com \* Website: www.jindaltextiles.com\*

Standalone Cash Flow Statement [ For the Half year Ended 30th September, 2022 ] (As per Regulation 33 of SEBI(LODR) Regulations, 2015, Schedule III of the Companies Act, 2013 and IND-AS)

	(Rs. in Lakhs)					
Particulars	Half year Ended 30th September, 2022	Year Ended 31st March, 2022 (Audited)				
A. Cash Flow from Operating Activities:						
Profit before tax as per Profit and Loss Account	9277.38	14453.42				
Adjustments for:	COLUMN TO THE REST					
Net Depreciation	1187.39	2848.42				
Amortization of Capital Subsidy Reserve	(84.97)	(169.95				
Fair Value gain on investment measured at FVTPL - Gold Bond	0.00	(6.71				
Fair Value gain on investment measured at FVTPL - Shares	0.00	905.12				
Interest income	(52.66)	(107.62				
Profit on Sale of Fixed asset & Investment Property	0.00	0.00				
Unrealized foreign exchange (Gain)/Loss	0.00	47.79				
Profit on distruction of fixed assets	0.00	0.00				
Finance Cost	2407.09	4561.79				
Operating Profit before working capital changes	12734.23	22532.26				
Adjusted for:						
Inventories	(1059.69)	2594.20				
Trade receivables	1043.33	(11941.80)				
Other receivables	728.76	(18566.82)				
Trade and Other Payables	872.34	(1527.38				
Cash Generated From Operations	14318.97	(6909.54				
Taxes Paid	(1193.86)					
Net Cash Flow from Operating Activities: (A)	13125.11	(10026.20				
	<b>医</b> 不适应 建 1.5 集 1.					
B. Cash Flow from Investing Activities:						
Purchase of Fixed Assets	(404.08)					
Capital Work in Progress	0.00					
Sale of Fixed Assets	12.81					
Change in Investment	(1000.93)					
Interest Income	56.73	119.63				
Net Cash Flow from Investing Activities: (B)	(1335.47)	(1178.07				
C. Cash Flow from Financing Activities:						
Proceeds/(Repayment) of Long term Borrowings (Net)	8563.52	(502.82				
Proceeds/(Repayment) of Short term Borrowings (Net)	(7935.38)	16536.70				
Dividend paid	(200.52)	(300.78				
Finance Cost	(2407.09)	(4576.31				
Net Cash Flow from Financing Activities: (C)	(1979.47)	11156.79				
	人名英格兰 电影					
Net Increase in Cash and Cash Equivalents (A+B+C)	9810.17					
Opening Cash and cash equivalents	3339.20					
Closing Cash and cash equivalents	13149.37	3339.20				

Date: 14th November, 2022

Place: Ahmedabad

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For and On Behalf of the Board For JINDAL WORLDWIDE LIMITED

(DR. YAMUNADUTT AGRAWAL)

Chairman/Director DIN: 00243192

#### ANNEXURE-A -- (CONSOLIDATED)

### JINDAL WORLDWIDE LIMITED

Regd. Off: "Jindal House", Opp. Dmart, I.O.C. Petrol Pump Lane, Shivranjani Shyamal 132 Ft Ring Road, Satellite, Ahmedabad - 380015

\*CIN: L17110GJ1986PLC008942 \*Ph:079-71001500\*

\*E-mail Id: csjindal@jindaltextiles.com \* Website: www.jindaltextiles.com\*

Consolidated Cash Flow Statement [ As At 30th September, 2022 ]
(As per Regulation 33 of SEBI(LODR) Regulations, 2015, Schedule III of the Companies Act, 2013 and IND-AS )

(Rs. in Lakhs)

	(Rs. in Lak				
Particulars	As at 30th September, 2022 (Un-Audited)	As at 31st March, 2022			
	(On-Addited)	(Audited)			
A. Cash Flow from Operating Activities:					
Profit before tax as per Profit and Loss Account	9676.44	14637.54			
Adjustments for:	工 等 主 张 臣				
Net Depreciation	1539.39	3038.38			
Amortization of Capital Subsidy Reserve	(84.98)	(169.95)			
Fair Value gain on investment measured at FVTPL - Gold Bond		(6.71			
Fair Value gain on investment measured at FVTPL - Shares		905.12			
Interest income	(53.03)	(108.10			
Profit on Sale of Fixed asset & Investment Property		0.00			
Unrealized foreign exchange (Gain)/Loss		47.79			
Profit from Associate	0.22	(53.99)			
Capital Reserve	7.98	0.00			
Minority Interest	0.08	0.00			
MAT Credit Entitlement	0.00				
Finance Cost	2521.45	(2.18) 4596.14			
	13607.55	22884.04			
Operating Profit before working capital changes	13607.55	22884.04			
Adjusted for:	laces est	2200.02			
Inventories	(2666.56)	2389.83			
Trade receivables	(564.63)	(9648.22)			
Other receivables	(3954.29)	(17902.75)			
Trade and Other Payables	1745.25	(4022.72)			
Cash Generated From Operations	8167.32	(6299.82)			
Taxes Paid	(1324.12)	(3160.81)			
Net Cash Flow from Operating Activities: (A)	6843.20	(9460.63)			
B. Cash Flow from Investing Activities:					
Purchase of Fixed Assets	(15323.53)	(418.50)			
Capital Work Progress	(240.97)	0.00			
Sale of Fixed Assets	12.81	0.53			
Chane in Investements	(42.96)	(803.51)			
Interest Income	54.39	120.11			
Net Cash Flow from Investing Activities: (B)	(15540.26)	(1101.37)			
C. Cash Flow from Financing Activities:		(F02.04)			
Proceeds/(Repayment) of Long term Borrowings (Net)	23671.00	(502.81)			
Proceeds/(Repayment) of Short term Borrowings (Net)	(2180.38)	15950.76			
Dividend paid	(200.52)	(300.78)			
Finance Cost	(2521.45)	(4610.66)			
Net Cash Flow from Financing Activities: (C)	18768.65	10536.51			
Net Increase in Cash and Cash Equivalents (A+B+C)	10071.59	(25.49)			
Opening Cash and cash equivalents	3395.47	3420.96			
Closing Cash and cash equivalents	13467.06	3395.47			

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Date: 14th November, 2022

Place: Ahmedabad

For and On Behalf of the Board For JINDAL WORLDWIDE LIMITED

(DR. YAMUNADUTT AGRAWAL) Chairman/Director