

# KJMC CORPORATE ADVISORS (INDIA) LTD.

Merchant Banker : SEBI Registration No.: MB/INM000002509



November 09, 2022

To,  
General Manager,  
The Department of Corporate Services - CRD,  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai - 400 001

Dear Sir/Madam

Scrip Code: 532304  
Sub: Outcome of Board Meeting

In compliance with Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of KJMC Corporate Advisors (India) Limited, at its meeting held on Wednesday, November 09, 2022, inter alia considered the following businesses:

1. Approved Un-audited Standalone & Consolidated Financial Results of the Company for the quarter and half year ended September 30, 2022
2. Noted the Limited Review Report of the un-audited Standalone & Consolidated Financial Results of the Company for the quarter and half year ended September 30, 2022
3.
  - i) Approved the Disinvestment of 9,50,000 Equity Shares of KJMC Financial Services Limited held by the Company.
  - ii) Approved the Disinvestment of 2,45,000 Equity Shares of KJMC Financial Services Limited held by KJMC Shares and Securities Limited, a wholly owned subsidiary of the Company.



Regd. office : - 162, 16th Floor, Atlanta, 209, Nariman Point, Mumbai - 400 021.

Tel.: +91-22-2288 5201-2, 4094 5500 ● Fax: +91-22-2285 2892 ● Email: info@kjmc.com ● Website : www.kjmcfin serv.com

CIN : L67120MH1998PLC113888

# KJMC CORPORATE ADVISORS (INDIA) LTD.

Merchant Banker : SEBI Registration No.: MB/INM000002509



Please note that the Meeting of the Board of Directors commenced at 06.50 p.m. and concluded at 07.30 p.m.

Kindly take the above on record.

Thanking you,

Yours faithfully,  
For KJMC CORPORATE ADVISORS (INDIA) LIMITED

*Mitishah*

Miti H Shah  
Company Secretary and Compliance Officer  
Encl.: As above



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CIN : L67120MH1998PLC113888



**Limited Review Report on Unaudited Quarterly Financial Results of KJMC Corporate Advisors (India) Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

**TO THE BOARD OF DIRECTORS OF  
KJMC Corporate Advisors (India) Limited**

We have reviewed the accompanying Statement of unaudited standalone financial results of **KJMC Corporate Advisors (India) Limited** ("Company") for the quarter & half year ended 30<sup>th</sup> September 2022 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

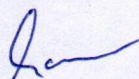
This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed, under Section 133 of the Companies Act, 2013, and accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 Engagement (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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to the 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.

**Conclusion**

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 applicable Accounting Standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Batliboi & Purohit  
Chartered Accountants  
Firm Registration No.: 101048W**



**Gaurav Dhebar  
Partner  
Membership No:  
UDIN: 22153493BCRAYM6726**



**Date: November 9, 2022  
Place: Mumbai**

**BRANCHES :**

**NAVI MUMBAI :** 302 / 304 Arenja Corner, Sector 17, Vashi, Navi Mumbai - 400 703. • Tel. : +91-22-2766 6478  
**DELHI :** 505, Nirmal Tower, 26, Barakhamba Road, New Delhi -110 001. • Tel. : +91-11-4019 0200



# KJMC CORPORATE ADVISORS (INDIA) LTD.

Merchant Banker : SEBI Registration No.: MB/INM000002509



**KJMC**  
ADVICE MATTERS

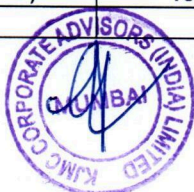
## KJMC CORPORATE ADVISORS (INDIA) LIMITED

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022

CIN: L67120MH1998PLC113888

(Rs. in Lakhs)

		Quarter Ended	Quarter Ended	Quarter Ended	Half Year Ended	Half Year Ended	Year Ended
		30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
Sr. No.	Particulars	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	(a) Revenue From Operations	61.92	18.31	32.30	80.22	78.62	198.95
	(b) Other Income	13.86	4.06	13.02	17.93	17.08	24.72
	<b>Total Income</b>	<b>75.78</b>	<b>22.37</b>	<b>45.32</b>	<b>98.15</b>	<b>95.70</b>	<b>223.67</b>
2	<b>Expenses</b>						
	Employee Benefits Expense	55.17	23.15	62.33	78.33	86.04	116.14
	Finance Costs	1.75	1.29	1.51	3.03	2.19	5.38
	Depreciation and Amortisation Expenses	4.12	4.12	2.42	8.24	5.09	14.55
	Other Expenses	22.04	18.60	16.85	40.66	35.13	81.51
	<b>Total Expenses</b>	<b>83.10</b>	<b>47.16</b>	<b>83.12</b>	<b>130.26</b>	<b>128.45</b>	<b>217.58</b>
3	<b>Profit/(Loss) from Ordinary activities before tax (1-2)</b>	<b>(7.31)</b>	<b>(24.79)</b>	<b>(37.79)</b>	<b>(32.11)</b>	<b>(32.75)</b>	<b>6.08</b>
4	<b>Tax Expenses</b>						
	- Current Tax	-	-	-	-	-	-
	- Deferred tax	(1.51)	(6.14)	(0.83)	(7.65)	0.11	1.26
	<b>Tax expense</b>	<b>(1.51)</b>	<b>(6.14)</b>	<b>(0.83)</b>	<b>(7.65)</b>	<b>0.11</b>	<b>1.26</b>
5	<b>Net Profit/(Loss) for the period from Ordinary activities after tax (3-4)</b>	<b>(5.81)</b>	<b>(18.65)</b>	<b>(36.97)</b>	<b>(24.46)</b>	<b>(32.85)</b>	<b>4.83</b>
6	<b>Net Profit/(Loss) for the period</b>	<b>(5.81)</b>	<b>(18.65)</b>	<b>(36.97)</b>	<b>(24.46)</b>	<b>(32.85)</b>	<b>4.83</b>
7	<b>Other Comprehensive Income</b>						
	(i) Items that will not be reclassified to profit or loss						
	- Remeasurement gain/(Loss) on defined benefit plans	0.19	0.19	0.07	0.39	-	0.78
	- Net Gain/ (Loss) on Equity Instruments through OCI	152.84	(301.08)	(87.98)	(148.24)	261.57	437.55
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(15.63)	31.33	10.49	15.71	(27.91)	(46.15)
	<b>Other Comprehensive Income</b>	<b>137.41</b>	<b>(269.56)</b>	<b>(77.43)</b>	<b>(132.15)</b>	<b>233.67</b>	<b>392.18</b>
8	<b>Total Comprehensive Income (6+7)</b>	<b>131.60</b>	<b>(288.21)</b>	<b>(114.39)</b>	<b>(156.61)</b>	<b>200.81</b>	<b>397.01</b>



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9	Paid up Equity Share Capital (Face value of `Rs.10/- each)	392.64	392.64	392.64	392.64	392.64	392.64
	Other Equity						3,437.59
10	<b>Earning per share</b>						
	<b>(of Rs. 10/- each) (not annualised for the interim period)</b>						
	(a) Basic	(0.15)	(0.48)	0.94	(0.62)	(0.84)	0.12
	(b) Diluted	(0.15)	(0.48)	0.94	(0.62)	(0.84)	0.12

**Notes :**

- 1 The above unaudited financial results for the Quarter and half year ended September, 2022 were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 09th November, 2022.
- 2 Since the nature of activities carried out by the Company is such that profits/ losses from certain transactions do not necessarily accrue evenly over the year, results of a quarter may not be representative of financial results for the year. As such, the results for the current quarter are not comparable with the results of the corresponding quarter of the previous year.
- 3 There is no separate reportable segment as per Ind AS 108 - Operating Segments in respect of the Company.
- 4 The figures for the previous year/period has been regrouped/reclassified wherever necessary.


For and on behalf of Board  
 KJMC CORPORATE ADVISORS (INDIA) LIMITED

  
 GIRISH JAIN  
 Whole Time Director  
 DIN: 00151673

Place : Mumbai  
 Date : 09-11-2022



**For BATLIBOI & PUROHIT**  
 Chartered Accountants  
 Firm Reg. No. 101048W

  
**Gaurav Dhebar**  
 Partner  
 Membership No. 153493



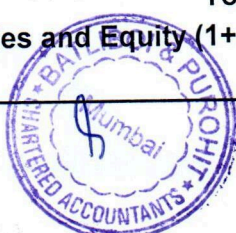
**KJMC CORPORATE ADVISORS (INDIA) LIMITED**

UNAUDITED STANDALONE STATEMENT OF ASSET AND LIABILITIES AS AT SEPTEMBER 30, 2022

CIN: L67120MH1998PLC113888

(Rs. In Lacs)

Sr. No.	Particulars	As at 30.09.2022 (Unaudited)	As at 31.03.2022 (Audited)
A	<b>ASSETS</b>		
1	<b>Financial Assets</b>		
	(a) Cash and cash equivalents	125.18	300.51
	(b) Bank Balance other than (a) above	66.00	251.86
	(c) Trade Receivables	23.81	68.11
	(d) Loans	3.78	3.75
	(e) Investments	3,434.98	3,371.72
	(f) Other Financial Assets.	59.00	40.69
	<b>Total (1)</b>	<b>3,712.76</b>	<b>4,036.64</b>
2	<b>Non-Financial Assets</b>		
	(a) Current Tax Assets	34.93	29.92
	(b) Deferred Tax Assets (Net)	-	-
	(c) (i) Property, Plant & Equipment	47.25	52.39
	(d) Other Non Financial Assets.	20.18	10.87
	<b>Total (2)</b>	<b>102.36</b>	<b>93.19</b>
	<b>Total Assets (1)+ (2)</b>	<b>3,815.12</b>	<b>4,129.82</b>
B	<b>Liabilities and Equity</b>		
1	<b>Financial Liabilities</b>		
	(a) Payables		
	(i) Other Payables		
	(A) Other than Micro and Small Enterprises	25.60	15.39
	(b) Borrowings(other than Debt Securities)	11.46	144.82
	(c) Other Financial Liabilities	3.60	2.71
	<b>Total (1)</b>	<b>40.65</b>	<b>162.93</b>
2	<b>Non-Financial Liabilities</b>		
	(a) Provision	8.52	8.19
	(b) Deferred tax liabilities (Net)	63.45	86.80
	(c) Other Non Financial Liabilities	28.88	41.67
	<b>Total (2)</b>	<b>100.85</b>	<b>136.66</b>
3	<b>Equity</b>		
	(a) Equity Share Capital	392.64	392.64
	(b) Other Equity	3,280.98	3,437.59
	<b>Total (3)</b>	<b>3,673.62</b>	<b>3,830.23</b>
	<b>Total Liabilities and Equity (1+2+3)</b>	<b>3,815.12</b>	<b>4,129.82</b>



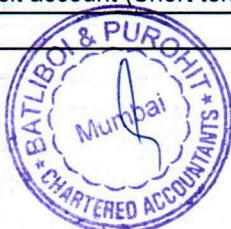




**KJMC CORPORATE ADVISORS (INDIA) LIMITED**  
**UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2022**  
**CIN: L67120MH1998PLC113888**

(Rs. In Lacs)

Sr no.	Particulars	For the half year ended 30.09.2022	For the year ended 31.03.2022
<b>A</b>	<b>Cash Flow from Operating Activities</b>		
	<b>Net Profit Before Tax and Extraordinary Items</b>	-32.11	6.08
	Adjustment for:		
	Depreciation	8.24	14.55
	Dividend income	-10.56	-9.01
	Interest and financial charges	3.03	5.38
	(Profit)/Loss on sale of Assets	-	-
	<b>Operating Profit Before Working Capital Changes</b>	-31.39	17.00
	<b>Changes in Working Capital</b>		
	(Increase)/Decrease in Trade and other receivable	44.30	-50.31
	(Increase)/Decrease in Financial Assets	-18.32	-0.28
	(Increase) /Decrease in Stock in Trade (Securities held for Trading)	-352.77	-159.42
	Increase/ (Decrease) in Trade Payables & Other Financial Liabilities	11.09	4.25
	Increase/ (Decrease) in other current liability	-12.08	29.62
	(Increase)/ Decrease in other current Asset	-9.31	6.17
	<b>(Increase)/ Decrease in Working Capital</b>	-337.09	-169.97
	<b>Cash generated from Operations</b>	-368.48	-152.97
	Income Tax Payment / Refund Received (Net)	-5.01	-4.92
	<b>Net Cash flow from Operating Activities</b>	-373.49	-157.89
<b>B</b>	<b>Cash Flow from Investment Activities</b>		
	(Increase) /Decrease in Investment	289.52	-58.65
	Net gain /(Loss) on Equity Instruments at fair value through OCI	-148.24	437.55
	Purchase of Property, Plant & Equipment	-3.10	-59.72
	Sales of fixed assets	-	-
	Dividend Income	10.56	9.01
	<b>Net Cash Flow from Investing Activities</b>	148.73	328.18
<b>C</b>	<b>Cash Flow From Financing Activities</b>		
	Short term borrowings taken	-133.39	17.57
	Interest and finance charges	-3.03	-5.38
	<b>Net Cash Flow from Financing Activities</b>	-136.43	12.19
	<b>Net Increase in Cash and Cash Equivalents ( A+B+C)</b>	-361.19	182.49
	Cash and Cash Equivalents at the beginning of the Year *	552.37	369.88
	Cash and Cash Equivalents at the close of the period *	191.18	552.37
	<b>Cash and Cash Equivalents comprise of :</b>		
	Cash in hand and Bank balance in current account	125.18	300.51
	In Deposit account (Short term Fixed deposit)	66.00	251.86
	<b>Total</b>	191.18	552.37





**Limited Review Report on Unaudited consolidated Quarterly Financial Results of KJMC Corporate Advisors (India) Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.****TO THE BOARD OF DIRECTORS OF  
KJMC Corporate Advisors (India) Limited**

We have reviewed the accompanying Statement of unaudited Consolidated financial results of **KJMC Corporate Advisors (India) Limited** ("the Holding Company") and its Subsidiaries (the Holding Company and its Subsidiaries together referred as "the Group") and its share of profit in associate for the quarter & half year ended 30<sup>th</sup> September 2022 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

This Statement, which is the responsibility of the Company's Management and 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, and accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 Engagement (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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to the 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.

The statement includes the result of the following entities:

<b>Name of Entity</b>	<b>Relationship</b>
KJMC Corporate Advisors (India) Limited	Holding Company
KJMC Capital Market Services Limited	Subsidiary
KJMC Shares and Securities Limited	Subsidiary
KJMC Credit Marketing Limited	Subsidiary
KJMC Financial Services Limited	Associate

**BRANCHES :**

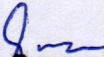
**NAVI MUMBAI :** 302 / 304 Arenja Corner, Sector 17, Vashi, Navi Mumbai - 400 703. • Tel. : +91-22-2766 6478  
**DELHI :** 505, Nirmal Tower, 26, Barakhamba Road, New Delhi -110 001. • Tel. : +91-11-4019 0200



**Conclusion**

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 applicable Accounting Standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Batliboi & Purohit**  
**Chartered Accountants**  
**Firm Registration No.: 101048W**

  
**Gaurav Dhebar**  
**Partner**  
**Membership No:**  
**UDIN: 22153493BCRBHF5794**

**Date: November 9, 2022**  
**Place: Mumbai**





# KJMC CORPORATE ADVISORS (INDIA) LTD.

Merchant Banker : SEBI Registration No.: MB/INM000002509



## KJMC

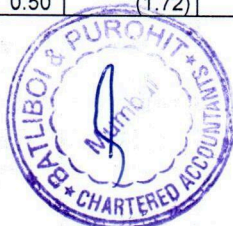
ADVICE MATTERS

### KJMC CORPORATE ADVISORS (INDIA) LIMITED

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022

(Rs. in Lakhs)

CONSOLIDATED							
Sr. No.	Particulars	Quarter ended 30th Sept. 2022 (Unaudited)	Quarter ended 30th June 2022 (Unaudited)	Quarter ended 30th Sept. 2021 (Unaudited)	Half Year ended 30th Sept. 2022 (Unaudited)	Half Year ended 30th Sept. 2021 (Unaudited)	Year ended 31st March 2022 (Audited)
I	(a) Revenue From Operations	169.00	85.31	168.04	254.31	282.84	559.75
II	(b) Other Income	20.02	10.34	23.10	30.37	33.62	69.34
	<b>Total Income (I+II)</b>	<b>189.02</b>	<b>95.65</b>	<b>191.15</b>	<b>284.67</b>	<b>316.46</b>	<b>629.08</b>
III	<b>Expenses</b>						
	Finance Costs	3.49	3.21	2.48	6.70	3.98	23.38
	Employee Benefits Expenses	85.90	82.71	96.62	168.61	150.04	264.35
	Depreciation and Amortization Expenses	8.65	8.54	4.40	17.19	8.40	28.36
	Other Expenses	74.61	74.40	63.28	149.01	121.65	272.32
	<b>Total Expenses</b>	<b>172.65</b>	<b>168.86</b>	<b>166.77</b>	<b>341.51</b>	<b>284.08</b>	<b>588.41</b>
IV	<b>Profit/(Loss) from ordinary activities before Tax (I+II-III)</b>	<b>16.37</b>	<b>(73.21)</b>	<b>24.38</b>	<b>(56.84)</b>	<b>32.38</b>	<b>40.68</b>
V	<b>Tax expense</b>						
	- Current Tax	-	0.21	15.84	0.21	16.70	9.48
	- Deferred tax	6.30	(19.04)	(0.23)	(12.74)	0.68	3.01
	<b>Tax expense</b>	<b>6.30</b>	<b>(18.83)</b>	<b>15.62</b>	<b>(12.53)</b>	<b>17.38</b>	<b>12.49</b>
VI	<b>Profit/(Loss) after tax (IV-V)</b>	<b>10.07</b>	<b>(54.38)</b>	<b>8.76</b>	<b>(44.31)</b>	<b>15.00</b>	<b>28.18</b>
VII	Add : Share in Profit/(Loss) in Associate	9.55	(13.20)	0.14	(3.65)	(21.86)	(12.65)
VIII	<b>Profit/(Loss) for the period (VI+VII)</b>	<b>19.62</b>	<b>(67.58)</b>	<b>8.90</b>	<b>(47.96)</b>	<b>(6.86)</b>	<b>15.53</b>
IX	<b>Other Comprehensive Income</b>						
	(i) Items that will not be reclassified to profit or loss:						
	-Remeasurement gain /(loss) on defined benefit Plans	0.79	0.79	(0.11)	1.58	(0.36)	0.05
	-Net gain/(loss) on Equity Instrument through OCI	159.17	(388.38)	(94.68)	(229.20)	435.14	554.64
	(ii) Income Tax relating to items that will not be reclassified to Profit & Loss	(16.40)	40.41	10.64	24.00	(35.40)	(46.65)
	Share in Profit / (Loss) in Associate	267.87	(411.24)	(67.47)	(143.36)	323.60	348.42
	<b>Other Comprehensive Income</b>	<b>411.42</b>	<b>(758.42)</b>	<b>(151.63)</b>	<b>(346.98)</b>	<b>722.97</b>	<b>856.46</b>
X	<b>Total Comprehensive Income for the Period (VIII+IX)</b>	<b>431.04</b>	<b>(826.01)</b>	<b>(142.74)</b>	<b>(394.95)</b>	<b>716.11</b>	<b>871.99</b>
	<b>Other Equity</b>						<b>5,702.36</b>
XI	<b>Earnings per share</b>						
	(of ₹. 10/- each) (not annualised)						
	(a) Basic	0.50	(1.72)	0.23	(1.22)	(0.17)	0.40
	(b) Diluted	0.50	(1.72)	0.23	(1.22)	(0.17)	0.40



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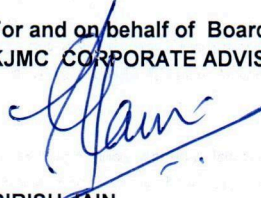
CIN : L67120MH1998PLC113888



**Notes :**

- 1 The above unaudited financial results for the quarter and half year ended 30th September, 2022 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at its meeting held on 9th November, 2022.
- 2 The Consolidated financial results include the financial results of the Company, its wholly owned subsidiaries namely KJMC Capital Market Services Ltd, KJMC Shares and Securities Ltd and KJMC Credit Marketing Ltd and its Associate namely KJMC Financial Services Ltd.
- 3 Since the nature of activities carried out by the Group is such that profits/ losses from certain transactions do not necessarily accrue evenly over the year, results of a quarter may not be representative of financial results for the year. As such, the results for the current quarter are not comparable with the results of the corresponding quarter of the previous year.
- 4 There is no separate reportable segment as per Ind AS 108 - Operating Segments in respect of the Group companies.
- 5 Figures for the previous quarter/year to date have been regrouped/reclassified wherever necessary to conform to the current quarter/year's presentation.

For and on behalf of Board  
KJMC CORPORATE ADVISORS (INDIA) LIMITED




GIRISH JAIN  
Whole Time Director  
DIN: 00151673

Place : Mumbai.  
Date : 09-11-2022



**For BATLIBOI & PUROHIT**  
Chartered Accountants  
Firm Reg. No. 101048W



Gaurav Dhebar  
Partner  
Membership No. 153493




**KJMC CORPORATE ADVISORS (INDIA) LIMITED**
**UNAUDITED CONSOLIDATED STATEMENT OF ASSET AND LIABILITIES AS AT 30th SEPTEMBER, 2022.**

(Rs. in Lakhs)

Sr. No.	Particulars	As at 30.09.2022 (Unaudited)	As at 31.03.2022 (Audited)
A	<b>ASSETS</b>		
1	<b>Financial Assets</b>		
	(a) Cash and cash equivalents	398.95	588.86
	(b) Bank Balance other than (a) above	551.74	845.40
	(c) Trade Receivables	42.00	76.96
	(d) Investments	4,148.27	4,233.51
	(e) Other Financial Assets.	633.06	561.93
	<b>Total A</b>	<b>5,774.02</b>	<b>6,306.67</b>
2	<b>Non-Financial Assets</b>		
	(a) Current Tax Assets	45.63	38.82
	(b) Deferred Tax Assets (Net)	52.92	39.53
	(c) (i) Property, Plant & Equipment	147.63	149.52
	(d) Goodwill	204.77	204.77
	(e) Other Non Financial Assets.	115.62	35.18
	<b>Total B</b>	<b>566.57</b>	<b>467.81</b>
	<b>Total Assets</b>	<b>6,340.59</b>	<b>6,774.48</b>
B	<b>Liabilities and Equity</b>		
1	<b>Financial Liabilities</b>		
	(a) Payables		
	(I) Trade Payables		
	(A) Other than Micro and Small Enterprises	374.69	146.30
	(II) Other Payables		
	(A) Total outstanding dues of Micro Enterprises & Small Enterprises	25.60	15.39
	(B) Other than Micro and Small Enterprises	53.71	56.56
	(b) Borrowings(other than Debt Securities)	53.37	290.54
	(c) Other Financial Liabilities	12.48	9.64
	<b>Total C</b>	<b>519.85</b>	<b>518.43</b>
2	<b>Non-Financial Liabilities</b>		
	(a) Provision	27.82	26.56
	(b) Other Non Financial Liabilities	32.20	47.68
	(c) Deferred tax liabilities (Net)	63.45	86.80
	<b>Total D</b>	<b>123.47</b>	<b>161.05</b>
3	<b>Equity</b>		
	(a) Equity Share Capital	392.64	392.64
	(b) Other Equity	5,304.63	5,702.36
	<b>Total E</b>	<b>5,697.28</b>	<b>6,095.00</b>
	<b>Total Liabilities and Equity</b>	<b>6,340.59</b>	<b>6,774.48</b>






**KJMC**

ADVICE MATTERS

**KJMC CORPORATE ADVISORS (INDIA) LIMITED**

UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER 2022

CIN: L67120MH1998PLC113888

Rs. In Lacs

Sr. No.	Particulars	For the Half Year ended 30.09.2022	For the Year ended 31.03.2022
<b>A</b>	<b>Cash Flow from Operating Activities</b>		
	Net Profit Before Tax and Extraordinary Items	-203.86	376.45
	Adjustment for:		
	Depreciation	17.19	28.36
	Interest Income	-23.76	-33.67
	Interest and Financial Charges	6.70	23.38
	OCI Gratuity Gain	-	0.05
	<b>Operating Profit Before Working Capital Changes</b>	<b>-203.73</b>	<b>394.56</b>
	<b>Changes in Working Capital</b>		
	(Increase)/ Decrease in Trade and Other Receivable	34.97	-47.63
	(Increase)/Decrease in other Financial Assets	-71.13	36.49
	(Increase) /Decrease in Stock in Trade (Securities held for Trading)	-111.15	-203.40
	(Increase)/ Decrease in Other Non Financial Assets	-80.44	1.08
	Increase/ (Decrease) in Trade Payables & Other Financial Liabilities	240.17	-68.00
	Increase/ (Decrease) in Provisions & Other Non Financial Liabilities	-14.23	31.04
	<b>(Increase)/ Decrease in Working Capital</b>	<b>-1.81</b>	<b>-250.43</b>
	<b>Cash generated from Operations</b>	<b>-205.54</b>	<b>144.13</b>
	Income Tax Payment / Refund Received (Net)	-7.03	-13.60
	<b>Cash Flow Before Extraordinary Items</b>	<b>-212.57</b>	<b>130.53</b>
	<b>Net Cash flow from Operating Activities</b>	<b>-212.57</b>	<b>130.53</b>
<b>B</b>	<b>Cash Flow from Investment Activities</b>		
	( Increase) / Decrease in Investment	196.39	-362.98
	Net gain /(Loss) on Equity Instruments at fair value through OCI	-229.20	554.64
	Purchase of Property, Plant & Equipment	-18.08	-132.03
	Interest Income	23.76	33.67
	<b>Net Cash Flow from Investing Activities</b>	<b>-27.13</b>	<b>93.30</b>
<b>C</b>	<b>Cash Flow From Financing Activities</b>		
	Loan taken/(Repaid)-unsecured	-237.17	136.95
	Interest and Finance Charges	-6.70	-23.38
	<b>Net Cash Flow from Financing Activities</b>	<b>-243.87</b>	<b>113.57</b>
	<b>Net Increase in Cash and Cash Equivalents ( A+B+C)</b>	<b>-483.57</b>	<b>337.40</b>
	Cash and Cash Equivalents at the beginning of the Year*	1,434.26	1,096.86
	<b>Cash and Cash Equivalents at the close of the Year*</b>	<b>950.69</b>	<b>1,434.26</b>
	<b>* Cash and Cash Equivalents comprise of :</b>		
	Cash in Hand and Bank Balance	398.95	588.86
	In Deposit Account (In Short term FD)	551.74	845.40
	<b>Total</b>	<b>950.69</b>	<b>1,434.26</b>

