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**

ISO 9001 & ISO 14001 DNV REGISTERED FIRM

5th November, 2020

The Secretary
BSE Ltd.
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai – 400001

SCRIP CODE: BSE 506520

Dear Sir,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we send herewith the Unaudited Financial Results for the quarter and half-year ended September 30, 2020 which were approved by the Board of Directors at their Meeting held on November 5, 2020.

The Meeting of Board of Directors of the Company commenced at 12.30 P.M. and concluded at 1:30 PM.

We also enclose the Independent Auditor's Review Report dated November 5, 2020 issued by M/s. Amk & Associates, Auditors of the Company on the Unaudited Financial Results for the quarter and half-year ended September 30, 2020 which was placed before the Board of Directors.

Please acknowledge the receipt.

Thanking you,

Yours faithfully,

For **Jayshree Chemicals Limited**

S.K. Lahoti
Company Secretary & Compliance Officer

Encl: As stated.

AMK & ASSOCIATES
Chartered Accountants

Stesalit Tower, Room No. 303
3rd floor, Block EP & GP
Sector-V, Salt Lake, Kolkata- 700091
Ph- 91 (33) 40630462/40697147

Sunshine Tower, 7th Floor, Unit No.: 716,
Senapati Bapat Marg, Dadar (West)
Mumbai- 400013
Ph-91 (22) 243224838

Independent Auditor's Review Report

To,
The Board of Directors
Jayshree Chemicals Limited

1.We have reviewed the accompanying statement of unaudited standalone financial results of Jayshree Chemicals Limited for the quarter and half year ended 30 September, 2020being 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.

5. Emphasis of Matter

We draw attention to Note 6 of the standalone financial results, as regards the management's evaluation of COVID-19 impact on the future performance of the Company. Our conclusion is not modified in respect of this matter.

For AMK & Associates
Chartered Accountants
FRN: 327817E

MAgarwal

Manish Agrawal
Partner
M.No. 064475
UDIN: 20064475AAABDP7757

Kolkata
5th November, 2020

AMK & ASSOCIATES Chartered Accountants

JAYSHREE CHEMICALS LIMITED

Registered Office : 31 Chowringhee Road, Kolkata-700016

CIN : L2411WB1962PLC218608

Statement of Standalone Financial Results For The Quarter and Half Year Ended 30th September,2020

Rs. Lakhs

Sl No	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-Sep-20	30-Jun-20	30-Sep-19	30-Sep-20	30-Sep-19	31-Mar-20
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	(a) Revenue from Operations	34	20	67	54	138	178
	(b) Other income	42	27	34	69	71	175
	Total Income	**76**	**47**	**101**	**123**	**209**	**353**
2	**Expenses**						
	(a) Purchases of stock-in-trade	1	-	12	1	44	59
	(b) Change in inventories of finished goods, work-in-progress and stock-in-trade	6	-	31	6	43	60
	(c) Employee Benefits Expense	17	31	37	48	72	142
	(d) Finance Costs	-	-	-	-	1	1
	(e) Depreciation and Amortisation Expense	6	7	6	13	14	28
	(f) Other Expense	29	20	48	49	125	249
	Total expenses	**59**	**58**	**134**	**117**	**299**	**539**
3	**Profit before Exceptional Items and Tax (1 - 2)**	**17**	**(11)**	**(33)**	**6**	**(90)**	**(186)**
4	Exceptional Items			(95)	-	(95)	(95)
5	**Profit Before Tax (3 - 4)**	**17**	**(11)**	**62**	**6**	**5**	**(91)**
6	Tax Expense	-	-	-	-	-	-
7	**Profit for the year (5-6)**	**17**	**(11)**	**62**	**6**	**5**	**(91)**
8	**Other Comprehensive Income (net of tax)**	-	-	-	-	-	-
9	**Total Comprehensive Income for the year (7+8)**	**17**	**(11)**	**62**	**6**	**5**	**(91)**
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	0.06	(0.04)	0.21	0.02	0.02	(0.31)
	(b) Diluted	0.06	(0.04)	0.21	0.02	0.02	(0.31)

Unaudited Segment Revenue, Segment Result, Segment Assets & Segment Liabilities for Half Year Ended 30.09.2020

PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30-Sep-20	30-Jun-20	30-Sep-19	30-Sep-20	30-Sep-19	31-Mar-20
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Segment Revenue (Gross)						
Wind Mill Division	33	20	40	53	68	78
Electric Division	1	0	27	1	70	100
Net Sales/Income from Operations	**34**	**20**	**67**	**54**	**138**	**178**
Segment Results						
Profit / (Loss) before tax and interest from each						
Wind Power Division	22	9	27	31	45	34
Electric Division	(7)	(7)	(50)	(14)	(118)	(186)
Net Profit / (Loss) for the year (before finance costs, tax and exceptional items) from each segment	15	2	(23)	17	(73)	(152)
Less-Finance Costs	-	-	-	-	(1)	(1)
Less-Exceptional Item (net)		-	95	-	95	95
Add: Other Un-allocable expenditure net off un-allocable	2	(13)	(10)	(11)	(16)	(33)
Total Profit / (loss) before Tax	**17**	**(11)**	**62**	**6**	**5**	**(91)**
SEGMENT ASSETS						
Wind Power Division	552	530	542	552	542	547
Electric Division	44	44	128	44	128	50
Unallocated Asset	1,819	1,995	1,995	1,819	1,995	1,812
TOTAL ASSETS	**2,415**	**2,569**	**2,665**	**2,415**	**2,665**	**2,409**
SEGMENT LIABILITIES						
Wind Power Division	2	2	1	2	1	2
Electric Division	43	48	139	43	139	54
Unallocated Liabilities	681	847	747	681	747	670
TOTAL LIABILITIES	**726**	**897**	**887**	**726**	**887**	**726**

AMK & ASSOCIATES Chartered Accountants

Statement of Assets and Liabilities

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

	Particulars	Standalone	
		As at 30/09/2020 (Un Audited)	As at 31/03/2020 (Audited)
	ASSETS :		
I	**Non-current Assets**		
1	(a) Property, Plant & Equipment	354	367
	(b) Capital work-in-progress		
	Investment Property		
	Goodwill		
	(c) Other Intangible Assets		
	Intangible assets under development		
	Biological Assets other than bearer		
	(d) Financial Assets		
	(i) Investments	65	65
	(ii) Trade Receivables		
	(ii) Loans	11	11
	(iii) Others	1	1
	(e) Deferred Tax Assets (Net)	1	1
	(f) Other Non current Assets	8	9
		440	454
2	**Current Assets**		
	(a) Inventories	-	6
	(b) Financial Assets		
	(i) Investments	30	18
	(ii) Trade receivables	219	195
	(iii) Cash & cash equivalents	29	551
	(iv) Bank balances other than (iii) above	560	560
	(v) Loans	939	424
	(vi) Others (to be specified)		
	(vi) Other Financial Assets	14	-
	(c) Current Tax Assets (Net)	120	135
	(d) Other Current Assets	64	66
		1,975	1,955
	TOTAL ASSETS	2,415	2,409
	EQUITY AND LIABILITIES:		
II	**Equity**		
1	(a) Equity Share capital	2,933	2,933
	(b) Other Equity	(1,243)	(1,250)
		1,690	1,683
2	**Non-current Liabilities :**		
	(a) Financial Liabilities		
	(i) Borrowings	5	5
	(ii) Trade Payables	-	-
	(ii) Other financial liabilities	-	-
	(b) Provisions	12	12
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non current liabilities	-	-
		17	17
3	**Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Trade Payables		
	(A) total outstanding dues of micro enterprises and	-	-
	(B) total outstanding dues of creditors other than	49	49
	(iii) Other financial liabilities	56	49
	(b) Other current liabilities	390	396
	(c) Provisions	213	215
	(d) Current Tax Liabilities (net)	-	-
		708	709
	TOTAL EQUITY AND LIABILITIES	2,415	2,409
		-	-

AMK & ASSOCIATES Chartered Accountants

Notes:

1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their Meetings held on 5th November,2020

2 The above 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 Company have carried forward losses, therefore deferred tax assets has not been recognized for the Half Year ended 30-09-2020.

5 The nation-wide lockdown/restrictions due to Covid-19 pandemic by the Government, impacted the Company operation activities. The Company resume its operations in phased manner after the Government announced un-lockdown from 1st half of June, 2020. Accordingly, the financial results for the half year ended 30 September, 2020 is not comparable with the previous corresponding results. The eventual outcome of impact of the global health pandemic may be different from those estimated as on the date of approval of these financial results and the Company will continue to monitor any material changes to the future economic conditions.

6 During the period under review one blade of Wind Mill broken on 21.09.2020 and subsequently made operational and generation started on 21.10.2020.

7 Figures for the previous periods have been regrouped wherever necessary.

For Jayshree Chemicals Ltd.

Pawan Kumar Gupta
Chief Financial Officer
Kolkata
Date: 5th November, 2020

JAYSHREE CHEMICALS LIMITED

CIN: L24119WB1962PLC218608

Cash Flow Statement for the Half Year Ended 30th September, 2020

Rs. Lakhs

	PARTICULARS	Period ended 30.09.2020		Period ended 30.09.2019
(A)	**CASH FLOW FROM OPERATING ACTIVITIES**			
	Net Profit befor[illegible]			

AMK & ASSOCIATES
Chartered Accountants

Stesalit Tower, Room No. 303
3rd floor, Block EP & GP
Sector-V, Salt Lake, Kolkata- 700091
Ph- 91 (33) 40630462/40697147

Sunshine Tower, 7th Floor, Unit No.: 716,
Senapati Bapat Marg, Dadar (West)
Mumbai- 400013
Ph-91 (22) 243224838

Independent Auditor's Review Report

To,
The Board of Directors
Jayshree Chemicals Limited

1. We have reviewed the accompanying Statement of Unaudited ConsolidatedFinancial 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, 2020 ("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 B[illegible]

AMK & ASSOCIATES
Chartered Accountants

Stesalit Tower, Room No. 303
3rd floor, Block EP & GP
Sector-V, Salt Lake, Kolkata- 700091
Ph- 91 (33) 40630462/40697147

Sunshine Tower, 7th Floor, Unit No.: 716,
Senapati Bapat Marg, Dadar (West)
Mumbai- 400013
Ph-91 (22) 243224838

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditor referred to in paragraph 6 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.

6. Emphasis of Matter

We draw attention to Note 6 of the consolidated financial results, as regards the management's evaluation of COVID-19 impact on the future performance of the Group. Our conclusion is not modified in respect of this matter.

7. We did not review the financial results of one subsidiary included in the consolidated unaudited financial results, whose financial results reflecttotal revenues of Rs.0.12 lakhs, total net loss after tax of Rs. 3.72 lakhs and total comprehensive loss of Rs. 3.72 lakhs, for the half year ended 30 September, 2020as considered in the consolidated unaudited financial results. These financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiary is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matters.

For AMK & Associates
Chartered Accountants
FRN: 327817E

Kolkata
5th November, 2020

Manish Agarwal
Partner
M.No. 064475
UDIN: 20064475AAAAB06743

JAYSHREE CHEMICALS LIMITED

Registered Office : 31 Chowringhee Road, Kolkata-700016

CIN : L2411WB1962PLC218608

Statement of Consolidated Financial Results For The Quarter and Half Year Ended 30th September, 2020

Rs. Lakhs

Sl No	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-Sep-20	30-Jun-20	30-Sep-19	30-Sep-20	30-Sep-19	31-Mar-20
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	(a) Revenue from Operations	34	20	67	54	138	178
	(b) Other income	41	25	33	66	68	169
	Total Income	**75**	**45**	**100**	**120**	**206**	**347**
2	**Expenses**						
	(a) Purchases of stock-in-trade	1	-	12	1	44	59
	(b) Change in inventories of finished goods, work-in-progress and stock-in-trade	6	-	31	6	43	60
	(c) Employee Benefits Expense	17	31	37	48	72	142
	(d) Finance Costs	-	-	-	-	1	1
	(e) Depreciation and Amortisation Expense	6	7	6	13	14	28
	(f) Other Expense	29	20	49	49	126	249
	Total expenses	**59**	**58**	**135**	**117**	**300**	**539**
3	**Profit before Exceptional Items and Tax (1 - 2)**	**16**	**(13)**	**(35)**	**3**	**(94)**	**(192)**
4	Exceptional Items			(95)	-	(95)	(95)
5	**Profit Before Tax (3 - 4)**	**16**	**(13)**	**60**	**3**	**1**	**(97)**
6	Tax Expense	-	-	-	-	-	-
7	**Profit for the year (5-6)**	**16**	**(13)**	**60**	**3**	**1**	**(97)**
8	**Other Comprehensive Income (net of tax)**	-	-	-	-	-	-
9	**Total Comprehensive Income for the year (7+8)**	**16**	**(13)**	**60**	**3**	**1**	**(97)**
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	0.05	(0.04)	0.20	0.01	0.00	(0.33)
	(b) Diluted	0.05	(0.04)	0.20	0.01	0.00	(0.33)

Unaudited Segment Revenue, Segment Result, Segment Assets & Segment Liabilities for Half Year Ended 30.09.2020

PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30-Sep-20	30-Jun-20	30-Sep-19	30-Sep-20	30-Sep-19	31-Mar-20
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Segment Revenue (Gross)						
Wind Mill Division	33	20	39	53	68	78
Electric Division	1	0	27	1	70	100
Net Sales/Income from Operations	**34**	**20**	**67**	**54**	**138**	**178**
Segment Results						
Profit / (Loss) before tax and interest from each						
Wind Power Division	22	9	27	31	45	34
Electric Division	(7)	(7)	(50)	(14)	(118)	(186)
Net Profit / (Loss) for the year (before finance costs, tax and exceptional items) from each segment	15	2	(23)	17	(73)	(152)
Less-Finance Costs	-	-	-	-	(1)	(1)
Less-Exceptional Item (net)		-	95	-	95	95
Add: Other Un-allocable expenditure net off un-allocable	2	(15)	(10)	(14)	(20)	(40)
Total Profit / (loss) before Tax	**16**	**(13)**	**60**	**3**	**1**	**(97)**
SEGMENT ASSETS						
Wind Power Division	552	530	542	552	542	547
Electric Division	44	44	128	44	128	50
Unallocated Asset	1,819	2,021	1,967	1,819	1,967	1,780
TOTAL ASSETS	**2,415**	**2,595**	**2,637**	**2,415**	**2,637**	**2,377**
SEGMENT LIABILITIES						
Wind Power Division	2	2	1	2	1	2
Electric Division	43	48	139	43	139	54
Unallocated Liabilities	681	848	747	681	747	671
TOTAL LIABILITIES	**726**	**898**	**887**	**726**	**887**	**727**

Statement of Assets and Liabilities

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

	Particulars	Consolidated	
		As at 30/09/2020 (Un Audited)	As at 31/03/2020 (Audited)
	ASSETS :		
I	**Non-current Assets**		
1	(a) Property, Plant & Equipment	354	367
	(b) Capital work-in-progress	85	85
	Investment Property		
	Goodwill		
	(c) Other Intangible Assets		
	Intangible assets under development		
	Biological Assets other than bearer		
	(d) Financial Assets		
	(i) Investments		
	(ii) Trade Receivables		
	(ii) Loans	11	11
	(iii) Others	1	1
	(e) Deferred Tax Assets (Net)	1	1
	(f) Other Non current Assets	8	9
		460	474
2	**Current Assets**		
	(a) Inventories	-	6
	(b) Financial Assets		
	(i) Investments	30	18
	(ii) Trade receivables	219	195
	(iii) Cash & cash equivalents	31	553
	(iv) Bank balances other than (iii) above	563	564
	(v) Loans	877	366
	(vi) Others (to be specified)		
	(vi) Other Financial Assets	14	-
	(c) Current Tax Assets (Net)	120	135
	(d) Other Current Assets	64	65
		1,918	1,902
	TOTAL ASSETS	2,378	2,376
	EQUITY AND LIABILITIES:		
II	**Equity**		
1	(a) Equity Share capital	2,933	2,933
	(b) Other Equity	(1,280)	(1,283)
		1,653	1,650
2	**Non-current Liabilities :**		
	(a) Financial Liabilities		
	(i) Borrowings	5	5
	(ii) Trade Payables	-	-
	(ii) Other financial liabilities	-	-
	(b) Provisions	12	12
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non current liabilities	-	-
		17	17
3	**Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Trade Payables		
	(A) total outstanding dues of micro enterprises and	-	-
	(B) total outstanding dues of creditors other than	49	49
	(iii) Other financial liabilities	56	49
	(b) Other current liabilities	390	396
	(c) Provisions	213	215
	(d) Current Tax Liabilities (net)	-	-
		708	709
	TOTAL EQUITY AND LIABILITIES	2,378	2,376
		-	-

AMK & ASSOCIATES Chartered Accountants

Notes:

1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their Meetings held on 5th November,2020

2 The above 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 Company have carried forward losses, therefore deferred tax assets has not been recognized for the Half Year ended 30-09-2020.

5 The nation-wide lockdown/restrictions due to Covid-19 pandemic by the Government, impacted the Company operation activities. The Company resume its operations in phased manner after the Government, announced un-lockdown from 1st half of June, 2020. Accordingly, the financial results for the half year ended 30 September, 2020 is not comparable with the previous corresponding results. The eventual outcome of impact of the global health pandemic may be different from those estimated as on the date of approval of these financial results and the Company will continue to monitor any material changes to the future economic conditions.

6 During the period under review one blade of Wind Mill broken on 21.09.2020 and subsequently made operational and generation started on 21.10.2020

7 Figures for the previous periods have been regrouped wherever necessary.

For Jayshree Chemicals Ltd .

Pawan Kumar Gupta
Chief Financial Officer

Kolkata
Date: 5th November, 2020

Jayshree Chemicals Limited

CIN: L24119WB1962PLC218608

Consolidated Cash Flow Statement the half year ended 30 September 2020

Rs./Lacs

	Particulars	Period ended 30.09.2020	Period ended 30.09.2019
(A)	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit before Tax and Extra-ordinary Items	3.00	1.00
	Adjustments for:		
	-Depreciation	13.00	14.00
	-Interest Expenses	-	1.00
	-Net (Gain) / Loss on sale of Current Investment	-1.00	
	-Interest Income	-54.00	-68.00
	Operating Profit Before Working Capital Changes	**-39.00**	**-52.00**
	Adjustments for:	-	-
	-Trade Payables	-1.00	-48.00
	-Trade and other Receivables	-547.00	-417.00
	-Inventories	6.00	43.00
	Cash Generated from Operations :	**-581.00**	**-474.00**
	-Direct Taxes Paid	15.00	27.00
	Net Cash generated from Operating Activities	**-566.00**	**-447.00**
(B)	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of Property, Plant and Equipments (Net)	-	-1.00
	Sale/ (Purchase) of Current Investment (Net)	-10.00	96.00
	Term Deposit other than cash equivalents	-	46.00
	Interest Received	54.00	68.00
	Net Cash used in Investing Activities	**44.00**	**209.00**
(C)	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Proceeds / (Repayments) of Borrowings	-	-15.00
	Interest Paid	-	-1.00
	Net Cash generated/(used) in Financing Activities	**-**	**-16.00**
	Net Increase/(Decrease) in Cash and Cash Equivalents(A+B+C)	**-522.00**	**-254.00**
	Opening Cash and Cash Equivalents	553.00	294.00
	Closing Cash and Cash Equivalents	**31.00**	**40.00**

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

For AMK & Associates
Chartered Accountants
FRN: 327817E

Manish Agarwal
Partner
M.No. 064475
Place: Kolkata
Date: 5th November, 2020

AMK & ASSOCIATES Chartered Accountants

For Jayshree Chemicals Ltd

Pawan Kumar Gupta
CFO