



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



7th August, 2023

BSE Ltd.
PhirozeJeejeebhoy Towers
Dalal Street
Mumbai – 400001

SCRIP CODE: 506520

Subject: Outcome of Board Meeting held on 7th August, 2023

Dear Sir,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we send herewith the Unaudited Financial Results (Standalone and Consolidated) for the quarter ended 30th June, 2023, which were approved by the Board of Directors at their Meeting held today i.e. 7th August, 2023 as recommended by the Audit Committee.

The Meeting of Board of Directors of the Company commenced at 12.30 P.M. and concluded at 01:40 PM.

by M/s. AMK &
Results for the

We also enclose the Limited Review Report dated 7th August, 2023 issued by Associates, Statutory Auditors of the Company on the Unaudited Financial results for the quarter ended 30th June, 2023 which was placed before the Board of Directors.

Please take the above on record.

Thanking you

Yours faithfully,
For Jayshree Chemicals Limited

Salt Tower, Room No: 303 3rd floor,
-3, Block EP & GP, Sector V, Salt Lake,
Kolkata-700091
91 (33) 40630462, 40697147
Sunshine Tower, 7th Floor, Unit No.: 716,
Chapati Bapat Marg, Dadar (West)
Mumbai- 400013
91 (22) 2432 2838



AMK & ASSOCIATES
Chartered Accountants

Review Report

of unaudited financial results of
June 2023 being submitted by the
Management.

any's Management and has been
in accordance with the recognition
Accounting Standard 34 "Interim
Section 133 of the Companies Act,
other accounting principles generally
port on these financial statements

ance with the Standard on Review
ial Information Performed by the
stitute of Chartered Accountants of
m the review to obtain moderate
free of material misstatement. A
sonnel and an analytical procedure
ance than an audit. We have not
an audit opinion.

s come to our attention that causes
audited financial results prepared in
and other recognized accounting
n required to be disclosed in terms
s and Disclosure Requirements)
to be disclosed, or that it contains

For AMK & Associates
Chartered Accountants
FRN: 327817E

Bhupendra Kumar Bhutia
Partner
M.No. 069363
UDIN: 23059363 1346 AOC 5718

Independent Auditor's Review

To,
The Board of Directors
Jayshree Chemicals Limited

1. We have reviewed the accompanying statement of Jayshree Chemicals Limited for the quarter ended 30 June 2023 in accordance with the Standard on Review and Disclosure Requirements (Regulations, 2015, as amended).
2. This statement is the responsibility of the Company, approved by the Board of Directors, has been prepared in accordance with the accounting principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under the Companies Act, 2013 read with relevant rules issued there under and other applicable laws and regulations accepted in India. Our responsibility is to issue a report 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 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. The review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than 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 principles and policies has not disclosed the information required to be disclosed in terms of the Standard on Review and Disclosure Requirements (Regulations, 2015) including the manner in which it is required to be disclosed, or that it contains any material misstatement.

Kolkata
7th August 2023



JAYSHREE CHEMICALS LIMITED

Registered Office : 31 Chowringhee Road, Kolkata-700016

CIN : L24119WB1962PLC218608

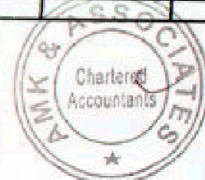
Statement of Un-Audited Standalone Financial Results For The Quarter Ended 30th June, 2023

Rs. in Lakhs

Sl No	PARTICULARS	QUARTER ENDED		YEAR ENDED	
		30-Jun-23	31-Mar-23	30-Jun-22	31-Mar-23
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	(a) Revenue from Operations		253	278	202
	(b) Other Income		57	41	29
	Total Income		310	319	231
2	Expenses				
	(a) Purchases of stock-in-trade		209	253	164
	(b) Change in inventories of finished goods, work-in-progress and stock-in-trade		3	(12)	(1)
	(c) Freight & Forwarding Expense				(3)
	(d) Employee Benefits Expense			13	8
	(e) Finance Costs		18	18	73
	(f) Depreciation and Amortisation Expense		1	1	1
	(g) Other Expense		8	9	28
	Total expenses		39	31	29
3	Profit before Exceptional Items and Tax (3-2)		283	313	224
4	Exceptional Items		27	6	7
5	Profit Before Tax (3-4)		14	6	12
6	Tax Expense		13		(5)
7	Profit for the Period (5-6)				(12)
8	Other Comprehensive Income (net of tax)		13		(5)
9	Total Comprehensive Income for the Period (7+8)		33	29	(12)
10	Paid-up Equity Share Capital (Face Value of the Share Rs.10/- each)		2933	2933	2933
11	Earnings per share (EPS) (10/- basis)				
	(a) Basic		0.04	0.00	(0.02)
	(b) Diluted		0.04	0.00	(0.02)

Un-Audited Segment Revenue, Segment Result, Segment Assets & Segment Liabilities for Quarter Ended 30.06.2023

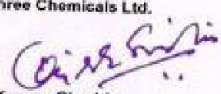
PARTICULARS	QUARTER ENDED		YEAR ENDED	
	30-Jun-23	31-Mar-23	30-Jun-22	31-Mar-23
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
Segment Revenue (Gross)				
Trading Division				
Wind Power Division	232	272	181	82
Electric Division	21	6	21	6
Net Sales/Income from Operations	253	278	202	88
Segment Results				
Profit / (Loss) before tax and interest from each segment				
Trading Division				
Wind Power Division	1	3	(2)	(1)
Electric Division	10	(5)	9	18
Net Profit / (Loss) for the year (before finance costs, tax and exceptional items) from each segment	29	(6)	6	13
Less-Finance Costs	(1)	(1)		(1)
Less-Exceptional Item (net)	(1)	(9)	(12)	(6)
Add- Other Un-allocable income net off un-allocable expenditure	(1)	13	1	3
Total Profit / (loss) before Tax	13		(5)	(1)
SEGMENT ASSETS				
Trading Division				
Wind Power Division	313	265	182	44
Electric Division	12	18	25	1
Unallocated Asset	1,665	1,605	1,698	1,600
TOTAL ASSETS	2,394	2,327	2,350	2,313
SEGMENT LIABILITIES				
Trading Division				
Wind Power Division	73	10	11	1
Electric Division	13		1	
Unallocated Liabilities	4	27	34	2
TOTAL LIABILITIES	669	668	675	668
	769	705	721	700



Notes:

- 1 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their Meetings held on 7th August, 2023.
- 2 The above financials 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 exceptional item consists sum of Rs 14 Lakhs of expenses incurred relating to sale of caustic soda manufacturing plant to Grasim Industries Ltd. (Formerly Aditya Birla Chemical (India) Ltd.) during the financial year 2014-2015.
- 5 Figures for the previous periods have been regrouped wherever necessary.

For Jayshree Chemicals Ltd.


Rajesh Kumar Singhi
Director (Commercial) & CFO
(Din: 01210804)





Independent Auditor's Review Report

To,
The Board of Directors
Jayshree Chemicals Limited

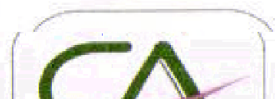
1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Jayshree Chemicals Limited** ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), for the quarter ended 30 June, 2023 ("the Statement"), attached herewith, 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 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 other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement 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. 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.

4. The Statement includes the results of the parents and its subsidiaries (a) East Coast Power Limited and (b) Bangur Exim Private Limited.

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



AMK & ASSOCIATES

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E 2-3, Block EP & GP, Sector V, Salt Lake,
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Sector VI, Besant Marg, Dadar (West)

JAYSHREE CHEMICALS LIMITED.

Registered Office: 31 Chowringhee Road, Kolkata-700016

CIN : L24119WB1962PLC218608

Statement of Un-Audited Consolidated Financial Results For The Quarter Ended 30th June, 2023

Rs. Lakhs

Sl No	PARTICULARS	QUARTER ENDED		YEAR ENDED
		30 Jun 23	30 Jun 22	

Notes:

- 1 The above Consolidated financial results have been reviewed by the Statutory Auditors as required under the SEBI (Listed Entities) Regulations, 2015 and approved by the Board of Directors at their meetings held on 7th August, 2023.
- 2 The above Consolidated financials results have been reviewed by the Statutory Auditors as required under the SEBI (Listed Entities) 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' read with Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 4 The exceptional item consists sum of Rs 14 Lakhs of expenses incurred relating to sale of caustic soda manufacturing plant to Grasim Industries Ltd. (Formerly Aditya Birla Chemical (India) Ltd.) during the financial year 2014-2015.
- 5 The Consolidated Financial Results for the quarter ended Jun'22, Mar'23 and Apr'23 do not include the financial results of a newly acquired wholly owned Subsidiary Bangur Exim Pvt. Ltd., as the effective date of acquisition is after March, 2023.
- 6 The Net worth of the both subsidiaries-(1) East Coast Powers Ltd. and (2) Bangur Exim Pvt. Ltd., are wholly/substantially eroded, their ability of the companies to continue as a going concern is dependent upon profitable future operations and continued adequate financial support from the Holding Company (Jayshree Chemicals Limited).
- 7 Figures for the previous periods have been regrouped wherever necessary.

For Jayshree Chemicals Ltd.

Rajesh Kumar Singh
Director (Commercial) & CFO
DIN: 0021060

