

## February 10, 2025

**BSE Limited** 25<sup>th</sup> Floor, P J Towers, Dalal Street, Fort, Mumbai - 400 001 Scrip Code: 531550

Dear Sir/Madam,

## Sub.: Disclosure under Regulation 30 and other applicable regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) - Outcome of the Board Meeting

In compliance of Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company, at its meeting held today i.e. Monday, February 10, 2025, has *inter alia*, considered and approved:

1. The Unaudited Financial Results for the quarter ended December 31, 2024, duly reviewed and recommended by the Audit Committee;

Pursuant to Regulation 33 and other applicable regulations of the Listing Regulations, the Unaudited Financial Results for the quarter ended December 31, 2024 together with the Auditors' Limited Review Report is enclosed herewith as Annexure-I.

 Shifting of its Registered Office and Correspondence address of the Company from B-2, 907-912 Palladium, B/H Divya Bhaskar Press, Prahladnagar, Nr Vodafone House, Ahmedabad – 380015 to 19th Floor, Westport, Opp. Montecristo Banquet, Sindhu Bhawan Road, Thaltej, Ahmedabad - 380058.

The meeting of the Board of Directors commenced at 02:30 p.m. and concluded at 04:45 p.m.

Kindly take the above on record and disseminate.

Thanking You,

Yours Faithfully, For Jhaveri Credits and Capital Limited

Vrunda Dattani Company Secretary

Encl. : As Above



## INDEPENDENT AUDITOR'S REVIEW REPORT

Review Report to,

The Board of Directors, Jhaveri Credits and Capital Limited B-2, 907-912 Palladium, B/H Divya Bhaskar Press, Nr. Vodafone House, Prahladnagar, Ahmedabad- 380 015

We have reviewed the accompanying statement of unaudited financial results of **Jhaveri Credit and Capital Limited** for the Quarter ended on 31<sup>st</sup> Dec, 2024. This statement is the responsibility of the Company's management and has been approved by the Board of Directors. 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 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 from material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus require less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying statement 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, as modified by Circular No. CIR/CFD/FAC/62/2016/ dated July 5, 2016, 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.

Place : Ahmedabad Date : 10<sup>th</sup> February, 2025 **UDIN:** 25135691BMHGBG5341

1105, Shilp Zaveri, Nr. Shyamal Cross Roads, Satellite, Ahmedabad 380015 info@kdnassociates.com
www.kdnassociates.com
♦ +91 98255 00239 | 079 4600 5604

ASSOCIATES

AHME DABAD

REDACCO

GST No: 24AAMFK6291M1ZQ PAN : AAMFK6291M FRN : 131655W/W100691

For, K D N & Associates LLP

Kunal Shah Partner

Mem. No. 135691

[FRN: 131655W/W100691] *Chartered Accountants* 

## JHAVERI CREDITS AND CAPITAL LIMITED

CIN-L65910GJ1993PLC020371

B-2, 907-912, Palladium, B/h. Divya Bhaskar Press, Nr. Vodafone House, Ahmedabad – 380015

Unaudited Standalone Financial Results for the Quarter ended 31st December, 2024

		Quarter ended			Nine Months Ended		Year ended
	Particulars	31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024
1	Revenue from Operations	43.38	559.42	140.91	1,827.72	173.64	26106
11	Other Income	151.45	138.16	5.33	362.02	25.47	2,619.6
III	Total Revenue (I + II)	194.83	697.58	146.24	2,189.74		22.1
IV	Expenses:	194.03	097.58	140.24	2,109.74	199.11	2,641.7
	(a) Cost of Raw Materials Consumed						
	(b) Purchase of Stock-in-trade	451.20	371.67	-	-	-	-
	(c) Change in Inventories of Stock-in-trade	451.20	5/1.0/	-	1,800.29	-	3,098.9
	(c) change in inventories of stock-in-trade	-422.57	116.44	-	-144.08		-776.4
	(d) Employee benefits expense	3.86	4.68	2.47	12.29	6.00	9.0
	(e) Finance costs	-	0.17	-	2.20	0.02	2.9
	(f) Depreciation and amortization expense	14.11	10.49	1.76	35.09	1.76	13.2
	(g) Other expenses	9.54	2.79	1.31	25.88	12.01	34.8
	Total expenses (IV)	56.14	506.24	5.54	1,731.67	19.79	2,382.6
v.	Profit before exceptional and extraordinary items and tax (III-IV)	138.69	191.34	140.70	458.07	179.32	259.1
VI.	Exceptional Items		-	-			
/11.	Profit before extraordinary items and tax (V - VI)	138.69	191.34	140.70	458.07	179.32	259.1
/111.	Extraordinary Items (Prior Period Expenses)	-	-	-	-	-	-
IX.	Profit before tax (VII- VIII)	138.69	191.34	140.70	458.07	179.32	259.1
х	Tax expense:				450.07	175.52	259.1
	(1) Current tax	37.50	51.74	35.18	123.86	44.83	98.7
	(2) Deferred tax	-5.13	-		-5.13	44.03	
	(3) Short / Excess Provision of Income Tax of P.Y.	-	-		5.15	0.48	-1.1
XI	Profit (Loss) for the period (IX-X)	106.32	139.60	105.53	339.34	134.01	161.0
KII	Other Comprehensive Income						
	(1) Items that will not be reclassified to Profit or loss in subsequent periods	-	-		-		-
	(2) Income tax relating to items that will not reclassified to profit and loss	-	-	-	-	-	-
	Other Comrehensive Income (Net of Tax) (1+2)	-	-	-			-
(11)	Total Comprehensive Income (XI + XII)	106.32	139.60	105.53	339.34	134.01	161.0
XVI	Paid-up Equity Sare Capital	898.59	898.59	646.33	898.59	646.33	898.59
-	(Face Value of the share Rs.10/- Each)						
VI	Earnings per equity share:						and the second second
_	(1) Basic*	1.18	1.55	1.63	3.78	2.07	1.79
	(2) Diluted*						

	JHAVERI CREDITS AND CAPITAL LIMITED CIN-L65910GJ1993PLC020371 B-2, 907-912, Palladium, B/h. Divya Bhaskar Press, Nr. Vodafone House, Ahmedabad – 380015 Unaudited Standalone Financial Results for the Quarter ended 31st December, 2024					
	Explanatory Notes to Accounts					
1	The Audited Financial Results for the Quarter ended 31st December, 2024 have been reviewed and recommended by the Audit Committee and approved and taken on record by the Board of Directors at their respective meeting held on February 10, 2025					
2	e Statutory Auditors of the Company carried out a Limited Review of the aforesaid Results					
3	The Financial Results of the Company have been prepared in accordance with the Indian Accounting Standards ("IND-/ prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder.					
4	The Company deals only in One Segment. Hence no seperate information for segment wise Disclosure is given.					
5	There were no investor complaints pending at the beginning or at the end of the Quarter					
6	The Ind AS 19 "Employee Benefits" is not provided since the total strength is less than 10 numbers.					
7	Previous year figures have been reclassified/regrouped wherever considered necessary to confirm the current year figures					
	For and on behalf of the Board of Director of Jhaveri Credits And Capital Ltd.					
	e :- 10/02/2025 ce :- Ahmedabad Vishnukumar V Patel Managing Director DIN :- 02011649					