

Date: 29<sup>th</sup> October, 2021

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, 2021 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, 2021**, 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 **Friday, 29<sup>th</sup> day of October, 2021.**

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, 2021; 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](http://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

  
  
(CS Kiran Geryani)  
Company Secretary & Compliance Officer

Encl.- “As above”



# 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, 2021  
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,  
ShivranjaniShyamal 132 Ft Ring road,  
Satellite, Ahmedabad – 380015

1. 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, 2021** 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 **29<sup>th</sup> October, 2021**. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review in accordance with 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 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.



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 **Unaudited Standalone Financial Statements** for the quarter and half year ended **30<sup>th</sup> September, 2021** 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, 2021 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, 2021 and the published figures up to the first quarter of the financial year i.e. 30<sup>th</sup> June, 2021, which were subject to limited review by us.

Our Conclusion is not modified in respect of this matter.

Date: 29<sup>th</sup> October, 2021  
Place: Ahmedabad



For SAREMAL & CO.  
Chartered Accountants

Pravin Lavana  
(Partner)

Membership No.: 037180

Firm Registration No.: 109281W

UDIN No : 21037180AAAADM7117

**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\*

**STATEMENT OF UN-AUDITED STANDALONE FINANCIAL RESULTS**

(As per Schedule III of the Companies Act, 2013 and IND-AS )

\* For the Quarter & Half Year Ended 30th September, 2021 \*

(Rs. In Lakhs Except EPS )

S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		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., 2021 (Un-Audited)	30th June, 2021 (Un-Audited)	30th Sept., 2020 (Un-Audited)	30th Sept., 2021 (Un-Audited)	30th Sept., 2020 (Un-Audited)	31st March, 2021 (Audited)
I	Revenue from operations	61504.63	51921.37	38693.87	113426.00	43426.47	170969.63
II	Other Income	274.60	101.63	422.78	376.23	502.26	2467.25
III	<b>Total Revenue ( I + II )</b>	<b>61779.23</b>	<b>52023.00</b>	<b>39116.65</b>	<b>113802.23</b>	<b>43928.73</b>	<b>173436.88</b>
IV	<b>Expenses</b>						
	(a) Cost of materials consumed	42281.40	45483.60	24927.72	87765.00	27832.19	117252.28
	(b) Purchases of stock-in-trade	2043.56	2626.46	2469.09	4670.02	3398.71	10420.20
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	1533.21	(8188.95)	1147.73	(6655.74)	(155.78)	(780.52)
	(d) Employee benefits expense	298.71	275.69	240.73	574.40	402.53	1076.66
	(e) Finance Cost	1116.45	1103.78	1688.85	2220.23	2962.30	4842.16
	(f) Depreciation and amortisation expense	712.14	710.64	722.03	1422.78	1432.48	2824.51
	(g) Other expenses	10493.47	7670.07	5611.18	18163.54	7494.45	31601.31
	<b>Total expenses</b>	<b>58478.94</b>	<b>49681.29</b>	<b>36807.33</b>	<b>108160.23</b>	<b>43366.88</b>	<b>167236.60</b>
V	<b>Profit before exceptional and extraordinary items and tax (III-IV)</b>	<b>3300.29</b>	<b>2341.71</b>	<b>2309.32</b>	<b>5642.00</b>	<b>561.85</b>	<b>6200.28</b>
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	<b>Profit before extraordinary items and tax (V - VI )</b>	<b>3300.29</b>	<b>2341.71</b>	<b>2309.32</b>	<b>5642.00</b>	<b>561.85</b>	<b>6200.28</b>
VIII	Extraordinary items			0.00	0.00	0.00	0.00
IX	<b>Profit before tax ( VII- VIII)</b>	<b>3300.29</b>	<b>2341.71</b>	<b>2309.32</b>	<b>5642.00</b>	<b>561.85</b>	<b>6200.28</b>
X	<b>Tax expense :-</b>						
	(a) Current tax	975.26	650.41	117.29	1625.67	117.29	1270.12
	(b) Tax of Earlier Period	9.53	0.35	0.00	9.88	0.00	205.66
	(c) Deferred tax	(155.26)	(71.70)	450.23	(226.96)	23.58	314.67
	<b>Total Tax Expense</b>	<b>829.53</b>	<b>579.06</b>	<b>567.52</b>	<b>1408.59</b>	<b>140.87</b>	<b>1790.45</b>
XI	<b>Profit / (Loss) for the period from continuing operations (IX - X)</b>	<b>2470.76</b>	<b>1762.65</b>	<b>1741.80</b>	<b>4233.41</b>	<b>420.98</b>	<b>4409.83</b>
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	<b>Profit / (Loss) for the period (XI + XIV )</b>	<b>2470.76</b>	<b>1762.65</b>	<b>1741.80</b>	<b>4233.41</b>	<b>420.98</b>	<b>4409.83</b>
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	<b>Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates</b>	<b>2470.76</b>	<b>1762.65</b>	<b>1741.80</b>	<b>4233.41</b>	<b>420.98</b>	<b>4409.83</b>
XIX	<b>Other Comprehensive Income</b>						
	A. Items that will be/will not be reclassified through profit and loss	0.00	0.00	0.00	0.00	0.00	0.00
	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	<b>Total comprehensive income for the period (XVIII+XIX)</b>	<b>2470.76</b>	<b>1762.65</b>	<b>1741.80</b>	<b>4233.41</b>	<b>420.98</b>	<b>4409.83</b>
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:	1.23	0.88	0.87	2.11	0.21	2.20
	(a) Basic	1.23	0.88	0.87	2.11	0.21	2.20
	(b) Diluted	1.23	0.88	0.87	2.11	0.21	2.20

\* Notes Enclosed

Date :29th October, 2021  
Place: Ahmedabad



For and On Behalf of the Board  
For JINDAL WORLDWIDE LIMITED

(DR. YAMUNADUTT AGRAWAL)

Chairman/ Director

DIN : 00243192

## 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\*

Standalone Statement of Assets and Liabilities [ As At 30th September, 2021 ]  
(As per Schedule III of the Companies Act, 2013 and IND-AS )

(Rs. in Lakhs)

Particulars		As at 30th September, 2021 (Un-Audited)	As at 31st March, 2021 (Audited)
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Property, Plant and Equipment	20403.57	21523.62
	(b) Capital work-in-progress	0.00	96.82
	(c) Financial Assets		
	(i) Investments	1371.11	1371.11
	(ii) Other Financial Assets	94.66	94.66
	(d) Other Non-Current Assets	23.23	23.22
	(e) Current Tax Assets	0.00	229.88
	<b>Sub-total - Non-current assets</b>	<b>21892.57</b>	<b>23339.31</b>
<b>2</b>	<b>Current assets</b>		
	(a) Inventories	34394.90	27904.64
	(b) Financial assets		
	(i) Investments	15.75	15.75
	(ii) Trade Receivables	36782.78	37360.67
	(iii) Cash and Cash Equivalents	1599.70	1378.02
	(iv) Other Bank Balances	1929.41	2008.66
	(v) Loans & Advances	11000.80	2807.78
	(vi) Other Financial Assets	704.79	882.45
	(c) Other Current Assets	5252.43	4664.38
	<b>Sub-total - Current assets</b>	<b>91680.56</b>	<b>77022.35</b>
	<b>TOTAL - ASSETS</b>	<b>113573.13</b>	<b>100361.66</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	(a) Share capital -Equity	2005.20	2005.20
	(b) Other Equity	43909.84	39977.20
	<b>Sub-total - Shareholders' funds</b>	<b>45915.04</b>	<b>41982.40</b>
<b>2</b>	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	10648.40	11184.12
	(ii) Other Financial Liabilities	389.55	474.52
	(b) Deferred tax liabilities (net)	1177.95	1404.92
	<b>Sub-total - Non-current liabilities</b>	<b>12215.90</b>	<b>13063.56</b>
<b>3</b>	<b>Current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	40598.90	28208.49
	(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	10246.53	11748.43
	(iii) Other Financial Liabilities	3008.03	4400.68
	(b) Other Current Liabilities	1204.35	958.10
	(c) Provisions		0.00
	(d) Current-Tax Liabilities	384.38	0.00
	<b>Sub-total - Current liabilities</b>	<b>55442.19</b>	<b>45315.70</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>113573.13</b>	<b>100361.66</b>

\* Notes Attached

Date : 29th October, 2021  
Place: Ahmedabad



For and On Behalf of the Board  
For JINDAL WORLDWIDE LIMITED

(DR. YAMUNADUTT AGRAWAL)

Chairman/ Director

DIN : 00243192



# 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, 2021

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,  
ShivranjaniShyamal 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, 2021** ("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 29<sup>th</sup> October, 2021 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 informations in respect of wholly owned subsidiary company whose financial statements for the quarter and half year ended 30<sup>th</sup> September, 2021 as included in the unaudited consolidated financial statements reflect 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 informations in respect of associate company as statutory auditors whose financial statements for the quarter and half year ended 30<sup>th</sup>



September, 2021 as included in the unaudited consolidated financial statements reflects total comprehensive income /(loss) and Share of profit/(loss) as per the Schedule-A 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, 2021 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, 2021 and the published figures up to the first quarter of the financial year i.e. 30<sup>th</sup> June, 2021, 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, 2021** 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.

Date: 29<sup>th</sup> October, 2021  
Place: Ahmedabad

For SAREMAL & CO.  
Chartered Accountants



Pravin Lavana  
(Partner)  
Membership No.: 037180  
Firm Registration No.: 109281W  
UDIN : 21037180AAAADN7061

ENCLOSURE: "Schedule A"



SCHEDULE-A

List of Wholly Owned 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, 2021; whose Financial Statements reflect the following:

(Rs. In Lakhs- for the period ended 30<sup>th</sup> September, 2021)

Sr. No.	Names of Companies	Category: Wholly Owned Subsidiary / Associate	For the Quarter ended 30 <sup>th</sup> September, 2021				As at half year ended 30 <sup>th</sup> September, 2021					
			Total Revenues from Operations	Total Net Profit/(Loss) After Tax	Total Comprehensive Income / Loss	Share of Profit/Loss (for Associate Companies)	Total Assets	Total Net Cash Flows	Total Revenues from Operations	Total Net Profit / (Loss) After Tax	Total Comprehensive Income / Loss	Share of Profit/ Loss (for Associate Companies)
1	Planet Spinning Mills Private Limited	Wholly Owned Subsidiary	4200.63	(37.55)	(37.55)	NA	3354.45	1.25	7218.8	89.13	89.13	NA
2	Kashyap Tele-Medicines Limited	Associate	4.75	0.44	0.44	0.13	241.9	NA	9.75	1.13	1.13	0.35

Date: 29<sup>th</sup> October, 2021

Place: Ahmedabad

For SAREMAL & CO.  
Chartered Accountants



Pravin Lavana  
(Partner)

Membership No.: 037180

Firm Registration No.: 109281W

UDIN NO: 21037180AAAADN7061

**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\*

**STATEMENT OF UN-AUDITED CONSOLIDATED FINANCIAL RESULTS**

(As per Schedule III of the Companies Act, 2013 and IND-AS )

\* For the Quarter & Half Year Ended 30th September, 2021 \*

(Rs. In Lakhs Except EPS )

S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		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., 2021	30th June, 2021	30th Sept., 2020	30th Sept., 2021	30th Sept., 2020	31st March, 2021
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
I	Revenue from operations	63050.69	52442.54	41368.26	115493.23	46821.48	169961.52
II	Other Income	353.44	101.63	39.23	455.07	213.55	2467.29
III	<b>Total Revenue ( I + II )</b>	<b>63404.13</b>	<b>52544.17</b>	<b>41407.49</b>	<b>115948.30</b>	<b>47035.03</b>	<b>172428.81</b>
IV	<b>Expenses</b>						
	(a) Cost of materials consumed	42017.98	45565.43	26713.66	87583.41	29692.43	113231.01
	(b) Purchases of stock-in-trade	3577.07	2626.46	2953.42	6203.53	4505.26	12279.33
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	1538.78	(8210.76)	1375.91	(6671.98)	(60.63)	(738.68)
	(d) Employee benefits expense	356.09	324.33	275.17	680.42	464.05	1233.62
	(e) Finance Cost	1130.04	1115.86	1708.85	2245.90	3000.33	4933.20
	(f) Depreciation and amortisation expense	759.49	757.99	747.66	1517.48	1483.75	2926.95
	(g) Other expenses	10709.19	7847.60	5570.96	18556.79	7539.09	32322.29
	<b>Total expenses</b>	<b>60088.64</b>	<b>50026.91</b>	<b>39345.62</b>	<b>110115.55</b>	<b>46624.27</b>	<b>166187.72</b>
V	<b>Profit before exceptional and extraordinary items and tax (III-IV)</b>	<b>3315.49</b>	<b>2517.26</b>	<b>2061.87</b>	<b>5832.75</b>	<b>410.76</b>	<b>6241.09</b>
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	<b>Profit before extraordinary items and tax (V - VI )</b>	<b>3315.49</b>	<b>2517.26</b>	<b>2061.87</b>	<b>5832.75</b>	<b>410.76</b>	<b>6241.09</b>
VIII	Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
IX	<b>Profit before tax ( VII- VIII)</b>	<b>3315.49</b>	<b>2517.26</b>	<b>2061.87</b>	<b>5832.75</b>	<b>410.76</b>	<b>6241.09</b>
X	<b>Tax expense :-</b>						
	(a) Current tax	961.36	697.67	117.29	1659.03	117.29	1298.70
	(b) Tax of earlier period	9.53	0.35	0.00	9.88	23.58	203.58
	(c) Deferred tax	(155.84)	(72.27)	448.74	(228.11)	0.00	320.52
	(d) MAT Credit Entitlement	0.00	2.19	0.00	2.19	0.00	(2.19)
	<b>Total Tax Expense</b>	<b>815.05</b>	<b>627.94</b>	<b>566.03</b>	<b>1442.99</b>	<b>140.87</b>	<b>1820.61</b>
XI	<b>Profit / (Loss) for the period from continuing operations (IX - X)</b>	<b>2500.44</b>	<b>1889.32</b>	<b>1495.84</b>	<b>4389.76</b>	<b>269.89</b>	<b>4420.48</b>
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	<b>Profit / (Loss) for the period (XI + XIV )</b>	<b>2500.44</b>	<b>1889.32</b>	<b>1495.84</b>	<b>4389.76</b>	<b>269.89</b>	<b>4420.48</b>
XVI	Share of profit / (loss) of associates	0.13	0.22	264.31	0.35	0.43	0.34
XVII	Minority interest	0.00	0.00	0.00	0.00	0.00	0.00
XVIII	<b>Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates</b>	<b>2500.57</b>	<b>1889.54</b>	<b>1760.15</b>	<b>4390.11</b>	<b>270.32</b>	<b>4420.82</b>
XIX	<b>Other Comprehensive Income</b>						
	A. Items that will be/will not be reclassified through profit and loss	0.00	0.00	0.00	0.00	0.00	0.00
	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	<b>Total comprehensive income for the period (XVIII+XIX)</b>	<b>2500.57</b>	<b>1889.54</b>	<b>1760.15</b>	<b>4390.11</b>	<b>270.32</b>	<b>4420.82</b>
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	<b>Earnings per equity share:</b>						
	(a) Basic	1.25	0.94	0.88	2.19	0.13	2.20
	(b) Diluted	1.25	0.94	0.88	2.19	0.13	2.20

\* Notes Enclosed



For and On Behalf of the Board  
For JINDAL WORLDWIDE LIMITED

(DR. YAMUNADUTT AGRAWAL)

Chairman/ Director

DIN : 00243192

Date :29th October, 2021  
Place: Ahmedabad

## JINDAL WORLDWIDE LIMITED

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

Ahmedabad

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

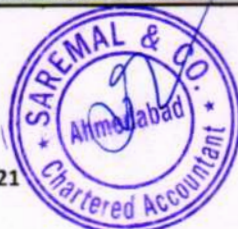
\*E-mail Id: csjindal@jindaltextiles.com \* Website: www.jindaltextiles.com\*

Consolidated Statement of Assets and Liabilities [ As At 30th September, 2021]  
(As per Schedule III of the Companies Act, 2013 and IND-AS )

(Rs. in Lakhs)

Particulars		As at 30th September, 2021 (Un-Audited)	As at 31st March, 2021 (Audited)
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Property, Plant and Equipment	21736.86	22391.31
	(b) Goodwill on Consolidation	57.87	57.87
	(c) Capital work-in-progress	0.00	643.08
	(d) Financial Assets		
	(i) Investments	1118.74	1051.18
	(ii) Other Financial Assets	94.66	94.66
	(e) Other Non-Current Assets	23.22	23.22
	(f) Current Tax Assets	0.00	231.30
	<b>Sub-total - Non-current assets</b>	<b>23031.35</b>	<b>24492.62</b>
<b>2</b>	<b>Current assets</b>		
	(a) Inventories	34668.32	28040.41
	(b) Financial assets		
	(i) Investments	15.75	15.75
	(ii) Trade Receivables	37432.59	38144.55
	(iii) Cash and Cash Equivalents	1625.49	1402.56
	(iv) Other Bank Balances	1939.15	2018.40
	(v) Loans & Advances	9366.63	639.63
	(vi) Other Financial Assets	704.79	903.37
	(c) Other Current Assets	5486.76	5639.54
	<b>Sub-total - Current assets</b>	<b>91239.48</b>	<b>76804.21</b>
	<b>TOTAL - ASSETS</b>	<b>114270.83</b>	<b>101296.83</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	(a) Share capital -Equity	2005.20	2005.20
	(b) Other Equity	44128.25	40038.94
	(c) Minority Interest	0.00	0.00
	<b>Sub-total - Shareholders' funds</b>	<b>46133.45</b>	<b>42044.14</b>
<b>2</b>	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	10653.40	11184.11
	(ii) Other Financial Liabilities	389.55	474.52
	(b) Deferred tax liabilities (net)	1149.27	1377.39
	<b>Sub-total - Non-current liabilities</b>	<b>12192.22</b>	<b>13036.02</b>
<b>3</b>	<b>Current liabilities</b>		
	(a) Financial liabilities		
	(i) Borrowings	40881.23	28794.44
	(ii) Trade Payables		
	• Total Outstanding dues of micro enterprises and small enterprises		0.00
	• Total Outstanding dues of creditors other than micro enterprises and small enterprises	10263.64	11757.85
	(iii) Other Financial Liabilities	3008.03	4400.68
	(b) Other Current Liabilities	1399.38	1263.70
	(c) Provisions	0.00	0.00
	(d) Current-Tax Liabilities	392.88	0.00
	<b>Sub-total - Current liabilities</b>	<b>55945.16</b>	<b>46216.67</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>114270.83</b>	<b>101296.83</b>

\* Notes Attached

For and On Behalf of the Board  
For JINDAL WORLDWIDE LIMITED

(DR. YAMUNADUTT AGRAWAL)

Chairman/ Director

DIN : 00243192

Date : 29th October, 2021

Place: Ahmedabad

**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, 2021}**

1.	The above Un-Audited Standalone & Consolidated Financial Statements of the Company for the quarter & half year ended 30 <sup>th</sup> September, 2021 have been reviewed and recommended by the Audit Committee and are approved by the Board of Directors at their respective meeting held on 29 <sup>th</sup> October, 2021.
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, 2021 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.	The Outbreak of COVID-19 pandemic as arose in March, 2020 globally and in India is causing significant disturbance and slowdown of economic activity. The company's operations and revenue were also impacted due to COVID-19 in earlier periods. The Company has considered the possible effects that may result from outbreak of COVID-19 in the preparation of this Financial Result including the recoverability of carrying amounts of the financial and non-financial assets and liquidity assessment based on future cash flow projections. In building the assumptions relating to the possible uncertainties in the global economic conditions as at the date of approval of this financial Statements, the company has used internal and external sources of information and expects that the carrying amount of the assets will be recovered. The impact of the global health pandemic may be different from that estimated as at the date of approval of these financial Statements.
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, 2021 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, 2021 and the published figures up to the first quarter of the financial year i.e. 30 <sup>th</sup> June, 2021.
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, 2021 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 ( <a href="http://www.bseindia.com">www.bseindia.com</a> ), National Stock Exchange of India Limited ( <a href="http://www.nseindia.com">www.nseindia.com</a> ) and on the website of the Company ( <a href="http://www.jindaltextiles.com">www.jindaltextiles.com</a> ).



Date: 29<sup>th</sup> October, 2021  
Place: Ahmedabad



For and On Behalf of the Board,  
JINDAL WORLDWIDE LIMITED

(DR. YAMUNADUTT AGRAWAL)  
Chairman/ Director  
DIN: 00243192

## 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\*

Standalone Cash Flow Statement [ As At 30th September, 2021 ]  
(As per Schedule III of the Companies Act, 2013 and IND-AS )

(Rs. in Lakhs)

Particulars	As at 30th September, 2021 (Un-Audited)	As at 31st March, 2021 (Audited)
<b>A. Cash Flow from Operating Activities:</b>		
Profit before tax as per Profit and Loss Account	5642.01	6200.28
<i>Adjustments for:</i>		
Net Depreciation	1422.78	2824.51
Capital Subsidy Reserve	(84.98)	(169.95)
Interest income	(27.22)	(107.47)
Profit on Sale of Fixed asset & Investment Property	(0.17)	(289.41)
Profit on Machinery		(1660.42)
Dividend Income	0.00	0.00
Finance Cost	2220.23	4842.16
<b>Operating Profit before working capital changes</b>	<b>9172.65</b>	<b>11639.70</b>
Adjusted for:		
Inventories	(6490.26)	(3671.63)
Trade receivables	577.88	5205.65
Other receivables	(8603.41)	(10.60)
Trade and Other Payables	(2648.30)	(3203.85)
<b>Cash Generated From Operations</b>	<b>(7991.44)</b>	<b>9959.27</b>
Taxes Paid	(1021.28)	(1400.13)
<b>Net Cash Flow from Operating Activities: (A)</b>	<b>(9012.72)</b>	<b>8559.14</b>
<b>B. Cash Flow from Investing Activities:</b>		
Purchase of Fixed Assets	(303.26)	(1078.92)
Capital Work in Progress	96.81	(96.82)
Sale of Fixed Assets	0.53	5267.94
Purchase of Investments	0.00	868.23
Capital Subsidy Reserve	84.98	169.95
Profit on Sale of Investment Property	0.00	289.41
Profit on Machinery	0.17	1660.42
Dividend Income		0.00
Interest Income	27.22	107.47
<b>Net Cash Flow from Investing Activities: (B)</b>	<b>(93.55)</b>	<b>7187.68</b>
<b>C. Cash Flow from Financing Activities:</b>		
Other Long-Term Liabilities	(84.98)	(169.95)
Net long term borrowings	(535.72)	(2623.74)
Short Term Borrowings (net)	12390.41	(6760.73)
Dividend paid	(300.78)	0.00
Finance Cost	(2220.23)	(4842.16)
<b>Net Cash Flow from Financing Activities: (C)</b>	<b>9248.70</b>	<b>(14396.58)</b>
<b>Net Increase in Cash and Cash Equivalents (A+B+C)</b>	<b>142.43</b>	<b>1350.24</b>
Opening Cash and cash equivalents	3386.68	2036.44
Closing Cash and cash equivalents	3529.11	3386.68

For and On Behalf of the Board  
For JINDAL WORLDWIDE LIMITED



(DR. YAMUNADUTT AGRAWAL)

Chairman/ Director

DIN : 00243192

Date : 29th October, 2021  
Place: Ahmedabad

## JINDAL WORLDWIDE LIMITED

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

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

Consolidated Cash Flow Statement [ As At 30th September, 2021 ]  
(As per Schedule III of the Companies Act, 2013 and IND-AS )

(Rs. in Lakhs)

Particulars	As at 30th September, 2021 (Un-Audited)	As at 31st March, 2021 (Audited)
<b>A. Cash Flow from Operating Activities:</b>		
Profit before tax as per Profit and Loss Account	5832.74	6241.09
<u>Adjustments for:</u>		
Net Depreciation	1517.48	2926.95
Capital Subsidy Reserve	(84.98)	(169.95)
Interest income	(27.22)	(107.47)
Profit on Sale of Fixed asset & Investment Property	(0.17)	(289.41)
Profit on Machinery	0.00	(1660.42)
Profit from Associate	0.35	0.34
MAT Credit Entitlement	(2.19)	2.19
Dividend Income	0.00	0.00
Interest on Sovereign Bonds	0.00	0.00
Finance Cost	2245.90	4933.20
<b>Operating Profit before working capital changes</b>	<b>9481.91</b>	<b>11876.52</b>
Adjusted for:		
Inventories	(6627.91)	(3545.09)
Trade receivables	711.97	4653.25
Other receivables	(8375.65)	1439.01
Trade and Other Payables	(2751.17)	(3228.72)
<b>Cash Generated From Operations</b>	<b>(7560.85)</b>	<b>11194.97</b>
Taxes Paid	(1044.73)	(1407.37)
<b>Net Cash Flow from Operating Activities: (A)</b>	<b>(8605.58)</b>	<b>9787.60</b>
<b>B. Cash Flow from Investing Activities:</b>		
Purchase of Fixed Assets	(863.57)	(1078.92)
Capital Work Progress	643.07	(643.08)
Sale of Fixed Assets	0.53	5267.94
Sale of Investements	(67.55)	922.18
Dividend Income	0.00	0.00
Capital Subsidy Reserve	84.98	169.95
Interest Income	27.22	107.47
Profit on Sale of Fixed asset & Investment Property	0.00	1660.42
Profit on Machinery	0.17	289.41
<b>Net Cash Flow from Investing Activities: (B)</b>	<b>(175.15)</b>	<b>6695.37</b>
<b>C. Cash Flow from Financing Activities:</b>		
Other Long-Term Liabilities	(84.98)	(169.95)
Other Long Term Asset	0.00	0.40
Net long term borrowings	(530.72)	(3899.80)
Short Term Borrowings (net)	12086.79	(6174.79)
Dividend Paid	(300.78)	0.00
Finance Cost	(2245.90)	(4933.20)
<b>Net Cash Flow from Financing Activities: (C)</b>	<b>8924.41</b>	<b>(15177.34)</b>
<b>Net Increase in Cash and Cash Equivalents (A+B+C)</b>	<b>143.68</b>	<b>1305.63</b>
Opening Cash and cash equivalents	3420.96	2115.33
Closing Cash and cash equivalents	3564.64	3420.96



For and On Behalf of the Board  
For JINDAL WORLDWIDE LIMITED

(DR. YAMUNADUTT AGRAWAL)

Chairman/ Director

DIN : 00243192

Date : 29th October, 2021  
Place: Ahmedabad