



# JAYSHREE CHEMICALS LIMITED

Registered Office : 31, Chowringhee Road, Kolkata - 700 016  
Phone : (033) 71500500, E-mail : [jcl@jayshreechemicals.com](mailto:jcl@jayshreechemicals.com)  
Website : [www.jayshreechemicals.com](http://www.jayshreechemicals.com) CIN : L24119WB1962PLC218608



28<sup>th</sup> June, 2021

The Secretary  
BSE Ltd.  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai – 400001  
(Script Code No. 506520)

Dear Sir,

Sub: Outcome of the Board Meeting held on 28<sup>th</sup> June, 2021

Pursuant to Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, we hereby report the outcome of the Meeting of the Board of Directors held today i.e. 28<sup>th</sup> June, 2021 from Kolkata through Video Conference:

Audited Financial Results (Standalone & Consolidated) of the Company for the year ended 31<sup>st</sup> March, 2021 was considered, approved and taken on record. A copy of Audited Financial Results (Standalone & Consolidated) for the quarter/ year ended 31<sup>st</sup> March, 2021, Auditors Report and Declaration Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are attached herewith.

The results are also being published in the newspapers, in the prescribed format.

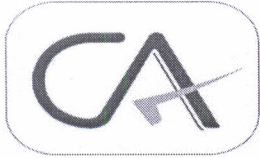
The Meeting of the Board of Directors commenced on 12.15 P.M. and concluded on 1.30 P.M. from Kolkata through Video Conference.

Yours faithfully,

For **Jayshree Chemicals Ltd.**

**(S K Lahoti)**  
**Company Secretary & Compliance Officer**

Encl: As stated



**AMK & ASSOCIATES**  
*Chartered Accountants*

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Sunshine Tower, 7th Floor,  
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**Independent Auditor's Report**

**To,  
The Board of Directors  
Jayshree Chemicals Limited**

**Report on the audit of the Standalone Financial Results**

**Opinion**

We have audited the accompanying statement of quarterly and year to date standalone financial results of Jayshree Chemicals Limited for the quarter ended 31<sup>st</sup> March, 2021 and the year to date results for year ended 31<sup>st</sup> March, 2021 ("the Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- ii. give a true and fair view of loss and other financial information for the quarter ended 31<sup>st</sup> March, 2021 as well as the year to date results for the period from 1<sup>st</sup> April, 2020 to 31<sup>st</sup> March, 2021.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

**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 opinion is not modified in respect of this matter.







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**Management's Responsibilities for the Financial Results**

The Statement has been prepared on the basis of the annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

**Auditor's Responsibilities for the Audit of the Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material





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misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.







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The Statement includes the results for the quarter ended March 31, 2021 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2021 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For AMK & Associates  
Chartered Accountants  
FRN: 327817E

Kolkata  
28<sup>th</sup> June, 2021



Manish Kumar Agarwal  
Partner  
M.No. 064475  
UDIN: 21064475 AAAA mnr6485

**JAYSHREE CHEMICALS LIMITED**

Registered Office : 31 Chowringhee Road, Kolkata-700016

CIN : L24119WB1962PLC218608

Statement of Standalone Financial Results For The Quarter and Year Ended 31st March,2021

Rs. Lakhs

Sl No	PARTICULARS	QUARTER ENDED			YEAR ENDED	
		31-Mar-21	31-Dec-20	31-Mar-20	31-Mar-21	31-Mar-20
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	(a) Revenue from Operations	4	4	16	62	178
	(b) Other income	45	38	69	152	175
	<b>Total Income</b>	<b>49</b>	<b>42</b>	<b>85</b>	<b>214</b>	<b>353</b>
2	<b>Expenses</b>					
	(a) Purchases of stock-in-trade	-	-	(6)	1	59
	(b) Change in inventories of finished goods, work-in-progress and stock-in-trade	-	-	4	6	60
	(c) Employee Benefits Expense	17	17	31	82	142
	(d) Finance Costs	-	-	1	-	1
	(e) Depreciation and Amortisation Expense	6	7	7	26	28
	(f) Other Expense	32	27	74	108	249
	<b>Total expenses</b>	<b>55</b>	<b>51</b>	<b>111</b>	<b>223</b>	<b>539</b>
3	<b>Profit before Exceptional Items and Tax (1 - 2)</b>	<b>(6)</b>	<b>(9)</b>	<b>(26)</b>	<b>(9)</b>	<b>(186)</b>
4	Exceptional Items	7	-	-	7	(95)
5	<b>Profit Before Tax (3 - 4)</b>	<b>(13)</b>	<b>(9)</b>	<b>(26)</b>	<b>(16)</b>	<b>(91)</b>
6	Tax Expense	-	-	-	-	-
7	<b>Profit for the year (5-6)</b>	<b>(13)</b>	<b>(9)</b>	<b>(26)</b>	<b>(16)</b>	<b>(91)</b>
8	Other Comprehensive Income (net of tax)	-	-	-	-	-
9	<b>Total Comprehensive Income for the year (7+8)</b>	<b>(13)</b>	<b>(9)</b>	<b>(26)</b>	<b>(16)</b>	<b>(91)</b>
10	<b>Paid-up equity share capital (Face Value of the Share Rs.10/- each)</b>	<b>2933</b>	<b>2933</b>	<b>2933</b>	<b>2933</b>	<b>2933</b>
11	<b>Earnings per share (of Rs. 10/- each) :</b>					
	(a) Basic	(0.04)	(0.03)	(0.09)	(0.05)	(0.31)
	(b) Diluted	(0.04)	(0.03)	(0.09)	(0.05)	(0.31)

**Segment Revenue, Segment Result, Segment Assets & Segment Liabilities for Year Ended 31.03.2021**

PARTICULARS	QUARTER ENDED			YEAR ENDED	
	31-Mar-21	31-Dec-20	31-Mar-20	31-Mar-21	31-Mar-20
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
<b>Segment Revenue (Gross)</b>					
Wind Mill Division	4	4	5	61	78
Electric Division	0	0	10	1	100
<b>Net Sales/Income from Operations</b>	<b>4</b>	<b>4</b>	<b>16</b>	<b>62</b>	<b>178</b>
<b>Segment Results</b>					
<b>Profit / (Loss) before tax and interest from each segment</b>					
Wind Power Division	(8)	(7)	(4)	16	34
Electric Division	(1)	(1)	(25)	(16)	(186)
<b>Net Profit / (Loss) for the year ( before finance costs, tax and exceptional items) from each segment</b>	<b>(9)</b>	<b>(8)</b>	<b>(29)</b>	<b>-</b>	<b>(152)</b>
Less-Finance Costs	-	-	-	-	(1)
Less-Exceptional Item (net)	(7)	-	-	(7)	95
Add: Other Un-allocable expenditure net off un-allocable income	3	(1)	(10)	(9)	(33)
<b>Total Profit / (loss ) before Tax</b>	<b>(13)</b>	<b>(9)</b>	<b>(26)</b>	<b>(16)</b>	<b>(91)</b>
<b>SEGMENT ASSETS</b>					
Wind Power Division	460	493	547	460	547
Electric Division	28	43	50	28	50
Unallocated Asset	1,877	1,876	1,812	1,877	1,812
<b>TOTAL ASSETS</b>	<b>2,365</b>	<b>2,412</b>	<b>2,409</b>	<b>2,365</b>	<b>2,409</b>
<b>SEGMENT LIABILITIES</b>					
Wind Power Division	9	5	2	9	2
Electric Division	36	41	54	36	54
Unallocated Liabilities	652	656	670	652	670
<b>TOTAL LIABILITIES</b>	<b>698</b>	<b>702</b>	<b>726</b>	<b>698</b>	<b>726</b>



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**Statement of Assets and Liabilities**  
Disclosures as per the regulations 33 of SEBI(Listing Obligations and Disclosures Requirements) Regulations, 2015

Particulars		Standalone	
		As at 31/03/2021 (Audited)	As at 31/03/2020 (Audited)
<b>ASSETS :</b>			
<b>I</b>	<b>Non-current Assets</b>		
1	(a) Property, Plant & Equipment	342	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		
	(iii) Loans	11	11
	(iii) Others	1	1
	(e) Deferred Tax Assets (Net)	1	1
	(f) Other Non current Assets	8	9
		<b>428</b>	<b>454</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Inventories	-	6
	(b) Financial Assets		
	(i) Investments	653	18
	(ii) Trade receivables	137	195
	(iii) Cash & cash equivalents	15	551
	(iv) Bank balances other than (iii) above	586	560
	(v) Loans	372	424
	(vi) Others (to be specified)		
	(vi) Other Financial Assets	-	-
	(c) Current Tax Assets (Net)	123	135
	(d) Other Current Assets	51	65
		<b>1,937</b>	<b>1,954</b>
	<b>TOTAL ASSETS</b>	<b>2,365</b>	<b>2,408</b>
<b>EQUITY AND LIABILITIES:</b>			
<b>II</b>	<b>Equity</b>		
1	(a) Equity Share capital	2,933	2,933
	(b) Other Equity	(1,265)	(1,250)
		<b>1,668</b>	<b>1,683</b>
<b>2</b>	<b>Non-current Liabilities :</b>		
	(a) Financial Liabilities		
	(i) Borrowings	-	5
	(ii) Trade Payables	-	-
	(ii) Other financial liabilities	-	-
	(b) Provisions	5	12
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non current liabilities	-	-
		<b>5</b>	<b>17</b>
<b>3</b>	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Trade Payables		
	(A) total outstanding dues of micro enterprises and small enterprises;	-	-
	(B) total outstanding dues of creditors other than micro enterprises and	25	49
	(iii) Other financial liabilities	56	49
	(b) Other current liabilities	396	395
	(c) Provisions	215	215
	(d) Current Tax Liabilities (net)	-	-
		<b>692</b>	<b>708</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2,365</b>	<b>2,408</b>
		-	-



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**Notes:**

- 1 The above audited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their Meetings held on 28th June 2021
- 2 The above financials results have been audited 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 Year ended 31-03-2021.
- 5 The exceptional item consists of final settlement of Central Sales Tax and West Bengal VAT for the period 2016-17 under the West Bengal Sales Tax (Settlement of Dispute) Act, 1999.
- 6 The nation-wide lockdown/restrictions due to Covid-19 pandemic by the Government, did not majorly impact the Company's operations.
- 7 Figures for the previous periods have been regrouped wherever necessary.

For Jayshree Chemicals Ltd.

*Rajesh Kumar Singhi*

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







**AMK & ASSOCIATES**  
*Chartered Accountants*

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**To,  
The Board of Directors  
Jayshree Chemicals Limited**

**Report on the audit of the Consolidated Financial Results**

**Opinion**

We have audited the accompanying Statement of quarterly and year to date Consolidated Financial Results of Jayshree Chemicals Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended 31<sup>st</sup> March, 2021 and year ended 31<sup>st</sup> March, 2021 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements and the other financial information of the Group and subsidiaries referred to in paragraph 5 below, the Statement:

- a. includes the results of the following entities:
  - (i) East Coast Powers Limited
- b. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- c. gives a true and fair view in conformity with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated total comprehensive income (comprising of net loss and other comprehensive) and other financial information of the Group for the year ended 31<sup>st</sup> March, 2021.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.





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**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 opinion is not modified in respect of this matter.

**Management's Responsibilities for the Financial Results**

The Statement has been prepared on the basis of the annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

**Auditor's Responsibilities for the Audit of the Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher







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- than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
  - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
  - Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
  - Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

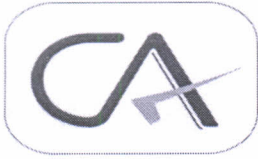
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**Other Matters**

We did not audit the financial statements / financial information of 1 (one) subsidiary, whose financial statements / financial information reflect total assets of Rs. 91,46,506/- (Previous Year Rs. 91,78,268/-) as at 31st March, 2021, total revenues of Rs. 22,500/- (Previous Year Rs. 22,848/-) and net cash flows amounting to Rs.(-) 54,262/- (Previous Year Rs.(-) 1,21,640) for the year ended on that date, as considered in the consolidated Ind AS financial statements. These financial statements / financial information have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated Ind AS financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiary, and our report in terms of sub-sections (3) and (11) of Section 143 of the Act, insofar as it relates to the aforesaid subsidiary, is based solely on the reports of the other auditors





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Ph- 022-24322838

Our opinion on the Statements is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors as furnished by the Management.

The Statement includes the results for the quarter ended March 31, 2021 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2021 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For AMK & Associates  
Chartered Accountants  
FRN: 327817E



Kolkata  
28th June, 2021

*Manish Kumar Agarwal*

Manish Kumar Agarwal  
Partner  
M.No. 064475  
UDIN: 21064775A AAA MO 4969



**JAYSHREE CHEMICALS LIMITED**

Registered Office : 31 Chowringhee Road, Kolkata-700016

CIN : L24119WB1962PLC218608

Statement of Consolidated Financial Results For The Quarter and Year Ended 31st March,2021

Rs. Lakhs

Sl No	PARTICULARS	QUARTER ENDED			YEAR ENDED	
		31-Mar-21	31-Dec-20	31-Mar-20	31-Mar-21	31-Mar-20
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	(a) Revenue from Operations	4	4	16	62	178
	(b) Other income	43	36	58	145	169
	<b>Total Income</b>	<b>47</b>	<b>40</b>	<b>74</b>	<b>207</b>	<b>347</b>
2	<b>Expenses</b>					
	(a) Purchases of stock-in-trade	0	-	(6)	1	59
	(b) Change in inventories of finished goods, work-in-progress and stock-in-trade	(0)	-	5	6	60
	(c) Employee Benefits Expense	16	17	31	81	142
	(d) Finance Costs	0	-	-	0	1
	(e) Depreciation and Amortisation Expense	6	7	7	26	28
	(f) Other Expense	32	28	75	109	249
	<b>Total expenses</b>	<b>54</b>	<b>52</b>	<b>112</b>	<b>223</b>	<b>539</b>
3	<b>Profit before Exceptional Items and Tax (1 - 2)</b>	<b>(7)</b>	<b>(12)</b>	<b>(38)</b>	<b>(16)</b>	<b>(192)</b>
4	Exceptional Items	7			7	(95)
5	<b>Profit Before Tax (3 - 4)</b>	<b>(14)</b>	<b>(12)</b>	<b>(38)</b>	<b>(24)</b>	<b>(97)</b>
6	Tax Expense	-	-	-	-	-
7	<b>Profit for the year (5-6)</b>	<b>(14)</b>	<b>(12)</b>	<b>(38)</b>	<b>(24)</b>	<b>(97)</b>
8	Other Comprehensive Income (net of tax)	-	-	-	-	-
9	<b>Total Comprehensive Income for the year (7+8)</b>	<b>(14)</b>	<b>(12)</b>	<b>(38)</b>	<b>(24)</b>	<b>(97)</b>
10	Paid-up equity share capital (Face Value of the Share Rs.10/- each)	2933	2933	2933	2933	2933
11	<b>Earnings per share (of Rs. 10/- each) :</b>					
	(a) Basic	(0.05)	(0.04)	(0.13)	(0.08)	(0.33)
	(b) Diluted	(0.05)	(0.04)	(0.13)	(0.08)	(0.33)

**Segment Revenue, Segment Result, Segment Assets & Segment Liabilities for Year Ended 31.03.2021**

PARTICULARS	QUARTER ENDED			YEAR ENDED	
	31-Mar-21	31-Dec-20	31-Mar-20	31-Mar-21	31-Mar-20
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
<b>Segment Revenue (Gross)</b>					
Wind Mill Division	4	4	6	61	78
Electric Division	0	0	10	1	100
<b>Net Sales/Income from Operations</b>	<b>4</b>	<b>4</b>	<b>16</b>	<b>62</b>	<b>178</b>
<b>Segment Results</b>					
<b>Profit / (Loss) before tax and interest from each segment</b>					
Wind Power Division	(7)	(7)	(4)	17	34
Electric Division	(1)	(1)	(25)	(16)	(186)
<b>Net Profit / (Loss) for the year ( before finance costs, tax and exceptional items) from each segment</b>	<b>(8)</b>	<b>(8)</b>	<b>(29)</b>	<b>1</b>	<b>(152)</b>
Less-Finance Costs	-	-	-	(0)	(1)
Less-Exceptional Item (net)	(7)	-	-	(7)	95
Add: Other Un-allocable expenditure net off un-allocable income	0	(1)	(10)	(18)	(40)
<b>Total Profit / (loss ) before Tax</b>	<b>(14)</b>	<b>(12)</b>	<b>(38)</b>	<b>(24)</b>	<b>(97)</b>
<b>SEGMENT ASSETS</b>					
Wind Power Division	460	463	547	460	547
Electric Division	28	43	50	28	50
Unallocated Asset	1,837	1,837	1,780	1,837	1,780
<b>TOTAL ASSETS</b>	<b>2,325</b>	<b>2,343</b>	<b>2,377</b>	<b>2,325</b>	<b>2,377</b>
<b>SEGMENT LIABILITIES</b>					
Wind Power Division	9	5	2	9	2
Electric Division	36	41	54	36	54
Unallocated Liabilities	654	721	671	654	671
<b>TOTAL LIABILITIES</b>	<b>699</b>	<b>767</b>	<b>727</b>	<b>699</b>	<b>727</b>



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**Statement of Assets and Liabilities**  
Disclosures as per the regulations 33 of SEBI(Listing Obligations and Disclosures Requirements) Regulations, 2015

		Consolidated	
Particulars		As at 31/03/2021 (Audited)	As at 31/03/2020 (Audited)
<b>ASSETS :</b>			
<b>I</b>	<b>Non-current Assets</b>		
<b>1</b>	(a) Property, Plant & Equipment	342	367
	(b) Capital work-in-progress	84	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		
	(iii) Loans	11	11
	(iv) Others	1	1
	(e) Deferred Tax Assets (Net)	1	1
	(f) Other Non current Assets	8	9
		<b>448</b>	<b>474</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Inventories	0	6
	(b) Financial Assets		
	(i) Investments	653	18
	(ii) Trade receivables	137	195
	(iii) Cash & cash equivalents	16	553
	(iv) Bank balances other than (iii) above	590	564
	(v) Loans	306	366
	(vi) Others (to be specified)		
	(vi) Other Financial Assets	0	-
	(c) Current Tax Assets (Net)	123	135
	(d) Other Current Assets	51	65
		<b>1,877</b>	<b>1,902</b>
	<b>TOTAL ASSETS</b>	<b>2,325</b>	<b>2,376</b>
<b>EQUITY AND LIABILITIES:</b>			
<b>II</b>	<b>Equity</b>		
<b>1</b>	(a) Equity Share capital	2,933	2,933
	(b) Other Equity	(1,307)	(1,283)
		<b>1,626</b>	<b>1,650</b>
<b>2</b>	<b>Non-current Liabilities :</b>		
	(a) Financial Liabilities		
	(i) Borrowings	-	5
	(ii) Trade Payables	-	-
	(iii) Other financial liabilities	-	-
	(b) Provisions	5	12
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non current liabilities	-	-
		<b>5</b>	<b>17</b>
<b>3</b>	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Trade Payables		
	(A) total outstanding dues of micro enterprises and small enterprises;	-	-
	(B) total outstanding dues of creditors other than micro enterprises and	25	49
	(iii) Other financial liabilities	56	49
	(b) Other current liabilities	397	396
	(c) Provisions	216	215
	(d) Current Tax Liabilities (net)	-	-
		<b>694</b>	<b>709</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2,325</b>	<b>2,376</b>
		-	-



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**Notes:**

- 1 The above audited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their Meetings held on 28th June'2021
- 2 The above financials results have been audited 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 Year ended 31-03-2021.
- 5 The exceptional item consists of final settlement of Central Sales Tax and West Bengal VAT for the period 2016-17 under the West Bengal Sales Tax (Settlement of Dispute) Act, 1999.
- 6 The nation-wide lockdown/restrictions due to Covid-19 pandemic by the Government, did not majorly impact the Company's operations.
- 7 Figures for the previous periods have been regrouped wherever necessary.

For Jayshree Chemicals Ltd.

Rajesh Kumar Singh  
Director (Commercial)  
DIN: 01210804







# 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



28<sup>th</sup> June, 2021

The Secretary  
BSE Ltd.  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai – 400001  
(Script Code No. 506520)

Dear Sir,

**Sub: Declaration Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015,**

1. In terms of the provisions of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we declare that the Statutory Auditors of the Company M/s. AMK Associates, Chartered Accountants, Kolkata (Firm Reg. No. 327817E) have issued an Audit Report with Unmodified Opinion on the Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and year ended 31<sup>st</sup> March, 2021.
2. This Declaration is submitted for your kind information and record.

Yours faithfully,  
For **Jayshree Chemicals Ltd.**

**(S K Lahoti)**  
**Company Secretary & Compliance Officer**