

February 10, 2025

BSE Limited

25th Floor, P J Towers,
Dalal Street, Fort,
Mumbai - 400 001
Scrip Code: 531550

Dear Sir/Madam,

Sub. : Non-Applicability of Integrated Filing (Financials) for the quarter ended December 31, 2024

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, please find attached the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024:

A. FINANCIAL ASSETS:

Attached as **Annexure-A**.

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.:

The Company has not raised any fund through Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement during the quarter ended on December 31, 2024.

C. QUARTERLY DISCLOSURE OF OUTSTANDING DEFAULT ON LOANS / DEBT SECURITIES:

Not Applicable, No default.

D. DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings):

Not Applicable for the quarter ended 31st December, 2024.

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing):

Not Applicable for the quarter ended 31st December, 2024.

Kindly take the above on record and disseminate.

Thanking You,

Yours Faithfully,

For Jhaveri Credits and Capital Limited

Vrunda Dattani

Company Secretary

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 31st 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.

For, K D N & Associates LLP
[FRN: 131655W/W100691]
Chartered Accountants


Kunal Shah
Partner
Mem. No. 135691



Place : Ahmedabad

Date : 10th February, 2025

UDIN: 25135691BMHGBG5341

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

(₹ in Lakhs except per share data and ratios)

Particulars	Quarter ended			Nine Months Ended		Year ended
	31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024
I Revenue from Operations	43.38	559.42	140.91	1,827.72	173.64	2,619.62
II Other Income	151.45	138.16	5.33	362.02	25.47	22.11
III Total Revenue (I + II)	194.83	697.58	146.24	2,189.74	199.11	2,641.73
IV Expenses:						
(a) Cost of Raw Materials Consumed	-	-	-	-	-	-
(b) Purchase of Stock-in-trade	451.20	371.67	-	1,800.29	-	3,098.94
(c) Change in Inventories of Stock-in-trade	-422.57	116.44	-	-144.08	-	-776.42
(d) Employee benefits expense	3.86	4.68	2.47	12.29	6.00	9.01
(e) Finance costs	-	0.17	-	2.20	0.02	2.96
(f) Depreciation and amortization expense	14.11	10.49	1.76	35.09	1.76	13.26
(g) Other expenses	9.54	2.79	1.31	25.88	12.01	34.88
Total expenses (IV)	56.14	506.24	5.54	1,731.67	19.79	2,382.63
V. Profit before exceptional and extraordinary items and tax (III-IV)	138.69	191.34	140.70	458.07	179.32	259.10
VI. Exceptional Items	-	-	-	-	-	-
VII. Profit before extraordinary items and tax (V - VI)	138.69	191.34	140.70	458.07	179.32	259.10
VIII. Extraordinary Items (Prior Period Expenses)	-	-	-	-	-	-
IX. Profit before tax (VII- VIII)	138.69	191.34	140.70	458.07	179.32	259.10
X Tax expense:						
(1) Current tax	37.50	51.74	35.18	123.86	44.83	98.79
(2) Deferred tax	-5.13	-	-	-5.13	-	-1.18
(3) Short / Excess Provision of Income Tax of P.Y.	-	-	-	-	0.48	0.46
XI Profit (Loss) for the period (IX-X)	106.32	139.60	105.53	339.34	134.01	161.03
XII 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 Comprehensive Income (Net of Tax) (1+2)	-	-	-	-	-	-
XIII Total Comprehensive Income (XI + XII)	106.32	139.60	105.53	339.34	134.01	161.03
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)						
XVI Earnings per equity share:						
(1) Basic*	1.18	1.55	1.63	3.78	2.07	1.79
(2) Diluted*						

* Quarterly EPS are not annualised

JHAVERI CREDITS AND CAPITAL LIMITED

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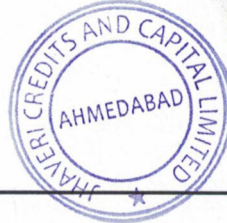
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Unaudited Standalone Financial Results for the Quarter ended 31st December, 2024

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	The 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-AS") as 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 separate 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

Date :- 10/02/2025
Place :- Ahmedabad



For and on behalf of the Board of Director of
Jhaveri Credits And Capital Ltd.

Vishnukumar V Patel
Managing Director
DIN :- 02011649