



JLA INFRAVILLE SHOPPERS LIMITED

CIN: L52390KA2013PLC071372

Reg. Office: No. 402, Fifth Floor, Bijith Tower, 7th Cross, Nanjappa Garden
Babusapalya, Bangalore 560043.

Website: jlainfraville.com

E-mail id: infraville@yahoo.in

Date: May 25, 2024

To,
The Secretary
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001

Subject: Outcome of Board Meeting held on May 25, 2024 at 03:45 P.M

Dear Sir/Madam,

This is to inform you that the Board at its meeting held today i.e. May 25th, 2024 which commenced at 3:45 P.M. and concluded at 4:30 P.M. have considered and approved the following:

1. Audited Annual Standalone Financial Results of the Company for the half-year and year ended on March 31, 2024.
2. The Audit Report of the Company for the half-year and year ended on March 31, 2024 as per Regulation 33 of SEBI (LODR) Regulations, 2015.

Thanking You,

For JLA Infraville Shoppers Limited

NAND KISHORE SRIVASTAVA
(Managing Director)
(DIN: 10621357)



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Date: May 25, 2024

To,
The Secretary
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001

Dear Sir/Madam,

Please Find Enclosed herewith the following documents for your kind perusal:

1. Outcome of Board Meeting held on May 25, 2024.
2. Audited Annual Financial results for the half-year and year ended March 31, 2024.
3. Audit Report as per Regulation 33 of SEBI (LODR) Regulations, 2015.
4. Statement of Assets and Liabilities for the half year and year ended March 31, 2024.
5. Cash Flow Statement for the half year and year ended March 31, 2024.
6. A declaration that the Audit Report so provided by the Statutory Auditors is "Unmodified".

Thanking You,

For **JLA Infraville Shoppers Limited**

NAND KISHORE SRIVASTAVA
(Managing Director)
(DIN: 10621357)

JLA INFRAVILLE SHOPPERS LIMITED

CIN-L52390KA2013PLC071372

Regd. Office : Flat No. 402 , 4th Floor , Bausapalya ,

Bangalore-560043 Karnataka

Website : www.jlainfraville.info Email Id : Infraville@yahoo.in

Statement of Standalone Annual Audited Financial Results for the half year and Year ended on 31st March, 2024

All amounts are in Lacs unless Stated otherwise

S.No.	Particulars	(Standalone)			(Standalone)	
		Figures for the half year ended on			Year ended	
		31-03-2024 (Audited)	30-09-2023 (Un-Audited)	31-03-2023 (Audited)	31-03-2024 (Audited)	31-03-2023 (Audited)
I	Income From Operations					
	(a) Revenue from Operation	0.060	0.000	0.796	0.060	1.736
	(b) Other Income	17.228	18.473	21.085	35.701	42.765
	Total Income	17.288	18.473	21.881	35.761	44.501
II	Expenses					
	a) Cost of Material Consumed	0.000	0.000	0.000	0.000	0.000
	b) Purchases of stock in Trade	0.000	0.000	0.000	0.000	0.000
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.000	0.000	0.000	0.000	0.000
	d) Employee benefit expense	2.280	2.280	1.860	4.560	3.600
	e) Finance Cost	0.000	0.000	0.000	0.000	0.029
	f) Depreciation and amortization Expense	0.137	1.652	0.833	1.789	2.475
	g) other expenses	6.610	7.454	8.841	14.064	15.820
	Total Expenses	9.027	11.386	11.534	20.413	21.924
III	Profit before exceptional and extra ordinary items and tax	8.261	7.087	10.347	15.348	22.577
IV	Exceptional items	0.000	0.000	0.000	0.000	0.000
V	Profit before extra ordinary items and tax	8.261	7.087	10.347	15.348	22.577
VI	Extraordinary items	0.000	0.000	0.000	0.000	0.000
VII	Profit before Tax	8.261	7.087	10.347	15.348	22.577
VIII	Tax Expense					
	a) Current Tax	2.149	1.842	0.509	3.991	3.241
	b) Deferred Tax	0.227	0.000	-0.303	0.227	0.174
	c) Excess provision of Income tax of PY written back	0.000	0.000	-0.532	0.000	-0.532
	Total Tax Expenses	2.376	1.842	-0.327	4.218	2.883
IX	Net Profit (Loss) for the period from continuing operations	5.884	5.245	10.673	11.130	19.694
X	Profit(Loss) from discontinuing operations before tax	0.000	0.000	0.000	0.000	0.000
XI	Tax Expense of discontinuing operations	0.000	0.000	0.000	0.000	0.000
XII	Net Profit(Loss) from discontinuing operations after Tax	0.000	0.000	0.000	0.000	0.000
XIII	Profit (Loss) for the period before Minority Interest	5.884	5.245	10.673	11.130	19.694
	Profit/(Loss) of Minority Interest	0.000	0.000	0.000	0.000	0.000
XIV	Net Profit (Loss) for the period	5.884	5.245	10.673	11.130	19.694
XV	Details of Equity Share Capital					
	Paid up Equity Share capital	649.000	649.000	649.000	649.000	649.000
	Face Value of Equity Share Capital	10	10	10	10	10
XVI	Reserves excluding Revaluation Reserves	140.628	134.744	129.498	140.628	129.498
XVII	Earning per Share					
	a) Basic (Rs.)	0.09	0.08	0.08	0.17	0.30
	b) Diluted (Rs.)	0.09	0.08	0.08	0.17	0.30

NOTES:-

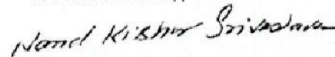
1. The above financial result were reviewed by the Audit Committee, and approved by the Board of Directors in their respective meeting held on date 25.05.2024

2. The Audit Report on Standalone Audited Financials Results, as required under Regulation 33 of SEBI(LODR) Regulation, 2015 has been completed by Statutory Auditors and their reports are to be read along with this results constituting modified/ unmodified opinion as the case may be.

Case may be.

3. The figures for the corresponding previous period/year have been regrouped/ reclassified wherever considered necessary, in order to make them comparable.

For JLA Infraville Shoppers Limited



(Nand Kishore Srivastava)
Managing Director
DIN : 10621357

Date: 25/05/2024
Place: Kanpur

JLA INFRAVILLE SHOPPERS LIMITED

CIN-L52390KA2013PLC071372

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Website : www.jlainfraville.info Email Id : Infraville@yahoo.in

Statement of Standalone Annual Audited Financial Results for the half Year and Year ended 31st March,2024

All amounts are in lacs

		All amounts are in lacs	
		AS AT MARCH 31'2024	AS AT MARCH 31'2023
A	EQUITY AND LIABILITIES		
	SHAREHOLDER'S FUNDS:		
	(a) Share Capital	649.000	649.000
	(b) Reserves and Surplus	140.628	129.498
	(c) Minority interest	0.000	0.000
	SHARE APPLICATION MONEY PENDING ALLOTMENT	0.000	0.000
	NON-CURRENT LIABILITY		
	Long Term Borrowings	0.000	0.000
	Deferred Tax Liability	0.000	0.000
	Other Long Term Liability	0.000	0.000
	CURRENT LIABILITY		
	Short Term Borrowings	0.000	0.000
	Trade Payable	0.000	0.000
	(A) total outstanding dues of micro enterprises and small enterprises;	0.000	0.000
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises.".	0.000	0.000
	Other current liabilities	11.360	17.374
	Short Term Provisions	3.991	3.241
TOTAL EQUITY AND LIABILITIES	804.979	799.113	
B	ASSETS		
	NON-CURRENT ASSETS		
	Fixed Assets: Tangible Assets	6.046	7.835
	Intangible Assets	0.000	0.000
	Non-Current Investments	0.000	0.000
	Deferred Tax Assets(Net)	2.425	2.652
	Long Term Loans & Advances	478.895	360.585
	Other Non-current Assets	30.300	30.660
	CURRENT ASSETS, LOANS AND ADVANCES		
	(a) Current Investments	0.000	0.000
	(b) Inventories	0.000	0.000
	(c) Trade Receivables	0.000	0.500
	(d) Cash and Cash Equivalents	0.003	0.001
	(e) Bank Balance	0.166	5.664
	(f) Other Current Assets	3.877	18.405
	(g) Short Term Loans and Advances	283.268	372.810
	TOTAL	804.980	799.113

For JLA Infraville Shoppers Limited

Nand Kishore Srivastava

(Nand Kishore Srivastava)

Managing Director

DIN : 10621357

Date: 25/05/2024

Place: Kanpur

JLA INFRAVILLE SHOPPERS LIMITED
Statement of Cash Flow

Annual Report - 2023-24

Particulars	Amount in Lacs	
	For the year ended 31 March	
	2024	2023
(A) CASH FLOW FROM OPERATING ACTIVITIES	15.348	22.577
Net Profit before tax as per statement of Profit and loss		
Adjustments for :	1.789	2.475
Depreciation & amortisation	-	-
Investment fair value adjustment	-	-
Loss on Impairment of Assets	-	-
Interest & Finance Charges	-	-
Interest Income	-	-
Dividend Income	-	-0.582
Profit on Sale of Property, Plant and Equipment including WIP, Investments etc	-	-
Re-measurement of Defined Benefit	-	-
Foreign exchange gain/loss	-	-
Operating profit before working capital changes	17.137	24.470
Adjustment for:	-	-
(Increase) in Inventories	0.500	35.537
(Increase) /Decrease in Trade Receivables	-	-
(Increase) /Decrease in Loans	104.071	-260.068
(Increase) /Decrease in Other Current and Non-Current Assets	-117.949	255.716
(Increase) /Decrease in Other financial and non-financial assets	-	-
(Increase) /Decrease in Current Tax Assets	-	-
(Decrease)/Increase in Trade Payables	-7.563	-49.083
(Decrease)/Increase in Other Current Liabilities	1.550	-1.116
(Decrease)/Increase in Other Financial and Non-Financial Liabilities	0.750	1.106
(Decrease)/Increase in Provisions	-	0.532
Excess Provision of earlier year written back	-	-
Cash generated from operations	-1.505	7.094
Income Tax	-3.991	-3.241
NET CASH FLOWS FROM OPERATING ACTIVITIES	-5.496	3.854
Cash flow from investing activities	-	-
Payment for purchase and construction of property, plant and equipment	-	1.250
Sale of Property, Plant and Equipment including WIP, Investments etc	-	-
Purchase of Property, Plant and Equipment including WIP, Investments etc	-	-
Interest Income	-	-
Dividend Income	-	-
Profit on Sale of Investments	-	-
Deposits Matured/made during the year	-	1.250
(B) NET CASH FLOWS FROM INVESTING ACTIVITIES	-	-
Increase in Advances & others	-	-
Cash flow from financing activities	-	-
(C) NET CASH FLOWS FROM FINANCING ACTIVITIES	-	-
Repayment of Long term Borrowings	-	-
Interest paid	-	-
Net increase / (decrease) in cash and cash equivalents	-5.496	5.104
Cash and cash equivalents at the beginning of the year	5.665	0.561
Cash and cash equivalents at the end of the year	0.169	5.665

For JLA Infraville Shoppers Limited

Nand Kishore Srivastava

Nand Kishore Srivastava
Mg. Director
DIN-10621357

Place : Kanpur
Date : 25/05/2024

AUDITOR'S REPORT ON HALF YEAR FINANCIAL RESULTS AND YEAR TO DATE RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENT) REGULATIONS, 2015 AS AMENDED

Report on the audit of the Standalone Financial Results

To,
The Board of Directors of
JLA INFRA VILLE SHOPPERS LIMITED

Opinion

We have audited the accompanying standalone half year financial results of **JLA INFRA VILLE SHOPPERS LIMITED** (the company) for the half year ended on 31.03.2024 and the year to date results for the period from 01.04.2023 to 31.03.2024, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. Are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. Give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the half year ended on 31.03.2024 as well as the year to date results for the period from 01.04.2023 to 31.03.2024.

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 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 results under the provisions of the Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibilities for the Standalone Financial Results

These half year financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with their cognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under 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 safe guarding 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 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, 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.

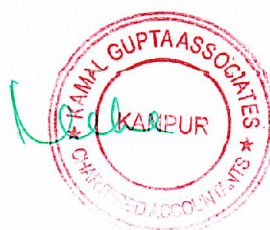
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are 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 these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, 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 than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



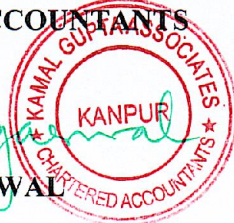
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies 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 standalone financial results, including the disclosures, and whether the financial results represent 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.

**For KAMAL GUPTA ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 000752C**

Nehe Agarwal



**CA. NEHA AGARWAL
PARTNER
(MRN 406713)
PLACE: KANPUR
DATED: 25/05/2024
UDIN: 24406713BKFMSO9790**



JLA INFRAVILLE SHOPPERS LIMITED

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DECLARATION PURSUANT TO REGULATION 33(3)(d) OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED BY SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) (AMENDMENT) REGULATIONS, 2016

Pursuant to Regulation 33(3)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 dated May 25, 2016 read with SEBI Circular CIR/CFD/CMD/56/2016 dated May 27, 2016 we hereby solemnly declare that the Audit reports so provided by M/s Kamal Gupta Associates, the Statutory Auditors of the Company on the Statement of Financial Results of **JLA Infraville Shoppers Limited** for the half year/year ended March 31, 2024 is **UNMODIFIED**.

FOR JLA INFRAVILLE SHOPPERS LIMITED

NAND KISHORE SRIVASTAVA
(Managing Director)
(DIN: 10621357)

Place: Kanpur
Date: 25.05.2024