



JINDAL CAPITAL LIMITED

CIN: L65910DL1994PLC059720

Registered Address: 201, Aggarwal Plaza, Sector-9, Rohini, Delhi-110085, India

November 14, 2024

To
The Department of Corporate Services
BSE Limited
P.J. Towers, Dalal Street
Mumbai, Maharashtra-400001

Scrip Code: 530405

Sub: Outcome of the Board Meeting held on Thursday, November 14, 2024 for Unaudited Financial Results for the quarter and half year ended 30th September, 2024 along with the Limited Review Report thereon

Dear Sir/Ma'am,

Pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations") read with Para A of Part A of Schedule III of the Listing Regulations, we wish to inform you that the Board of Directors in their meeting held today i.e., November 14, 2024 inter-alia, has considered and approved the Unaudited Financial Results of the Company for the quarter and half year ended on 30th September, 2024 along with the Limited Review Report thereon as attached herewith.

The Board Meeting held today commenced at 02:45 P.M. and concluded at 06:18 P.M.

Kindly take the same on record.

Thanking you,

For JINDAL CAPITAL LIMITED

Sadhu Ram Aggarwal
Chairman-cum-Managing Director
DIN: 00961850

Website: www.jindalcapital.co.in; Mail Id: info@jindalcapital.co.in

Phone: 011-45578272



STRG & ASSOCIATES
CHARTERED ACCOUNTANTS

348, 1st Floor, Tarun Enclave, Pitam Pura, New Delhi-110088
Phone : 2701 2828, 2702 2828, 2703 2828 Fax: 2701 2727
Website : www.strggroup.com

LIMITED REVIEW REPORT

To,
The Board of Directors
Jindal Capital Limited
201, Aggarwal Plaza Sector-9,
Rohini, Delhi – 110085

We have reviewed the accompanying statement of unaudited financial results of **Jindal Capital Limited**, 201, Aggarwal Plaza Sector-9, Rohini, Delhi-110085, for the Quarter and Half Year ended **30th September, 2024** (“the Statement”) being submitted by the company pursuant to the requirement of Regulation of 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, as amended read with SEBI Circular No. CIR/CFD/CMDI/80/2019 dated 19.07.2019 (the “Listing Regulations”).

This Statement is the responsibility of the Company’s Management and has been approved by the Board of Directors has been prepared in accordance with the recognition and management principle laid down in Indian Accounting Standard 34 “Interim Financial Reporting” (“Ind AS 34”), prescribed under section 133 of Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatements. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide 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 standalone Financial Results for the quarter ended on 30th September, 2024 prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under 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 and SEBI Circular dated 5th July, 2016 including the manner in which it is to be disclosed, or that it may contains any material misstatement.

For STRG & Associates
Chartered Accountants
Firm Reg. No.: 014826N

RAKESH Digitally signed
by RAKESH
GUPTA
GUPTA Date: 2024.11.14
15:08:27 +05'30'

(CA Rakesh Gupta)
(Partner)
M. No: 094040

Date: 14-11-2024
Place: New Delhi
UDIN: 24094040BKAOTY5796

JINDAL CAPITAL LIMITED
Regd Office: 201, Aggarwal Plaza, Sec-9, Rohini, Delhi-110085
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Unaudited Financial Results for the Quarter And Half Year ended 30th September 2024

Particulars	Quarter ended (Unaudited)			Half Year Ended (Unaudited)		Amount (Rs.) in Lacs
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	Year ended (Audited)
						31.03.2024
1. Income						
(a) Revenue from operations	67.78	109.06	142.67	176.84	186.90	291.05
(b) Other income	0.27	0.05	3.18	0.32	6.49	63.65
Total income from operations (net)	68.05	109.11	145.85	177.16	193.39	354.70
2. Expenses						
(a) Purchased of traded goods and other expenses	-	-	-	-	-	-
(b) Changes in Inventories	-	-	75.75	-	80.22	96.14
(c) Employee benefits expense	13.65	10.24	7.96	23.89	12.09	35.13
(d) Finance Cost	13.88	12.29	6.10	26.17	9.49	29.73
(e) Depreciation and amortisation expense	0.44	0.48	0.42	0.92	0.47	1.48
(f) Other expenses	7.10	7.60	4.59	14.70	13.51	43.64
Total expenses	35.07	30.61	94.82	65.68	115.78	206.12
3. Profit / (Loss) before exceptional items and Tax(1-2)	32.98	78.50	51.03	111.48	77.61	148.58
4 Exceptional items	-	-	-	-	-	-
5 Profit / (Loss) before tax (3-4)	32.98	78.50	51.03	111.48	77.61	148.58
6 Tax expense						
Current Tax	-	-	-	-	-	37.39
Statutory Reserve Fund	-	-	-	-	-	22.25
Tax on earlier years	-	-	-	-	-	-
Deferred Tax	-	-	-	-	-	(0.09)
	-	-	-	-	-	59.55
7 Net Profit / (Loss) after tax (5-6)	32.98	78.50	51.03	111.48	77.61	89.03
8 Other Comprehensive Income	-	3.48	-	3.48	-	12.19
9 Total Comprehensive Income - (After Tax) (7+8)	32.98	81.98	51.03	114.96	77.61	101.22
10 Paid-up equity share capital (Face value ` 10 each)	72.08	72.08	72.08	72.08	72.08	72.08
11 Earnings per share Basic and Diluted () (not annualised)	0.46	1.09	0.71	1.59	1.08	1.40

Notes to the Unaudited Financial Results :

- The Un-audited Financial Results for the quarter ended 30th September, 2024 are in compliance with Ind AS notified by the Ministry of Corporate Affairs.
- The above results has been reviewed by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on November 14, 2024. The Statutory auditors of the company have carried out a Limited Review of the aforesaid results.
- The reconciliation of net profit as per IND AS and IGAAP is as under:

Particulars	Rs. in lakhs
	Quarter ended 30th September 2024
Net Profit/Loss after tax for the period as per IGAAP	32.98
Impact of IND AS on Comprehensive income	-
Impact of IND AS on Other Comprehensive income	-
Total Comprehensive Income for the period as per IND AS	32.98

- Previous periods figures have been regrouped, wherever considered necessary.

For and on behalf of Board of Directors
of M/s. Jindal Capital Limited


Sadhu Ram Aggarwal
(Chairman Cum Managing Director)
DIN: 00961850

Place : Delhi
Date : 14/11/2024

Jindal Capital Limited

Regd Office : 201, AGGARWAL PLAZA SECTOR-9, ROHINI DELHI-110085

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Cash flow Statement for the period ended on 30th September 2024

(Rs. in Lacs)

Particulars	As at 30.09.2024	As at 31.03.2024
Cash flows from Operating activities		
Profit before Income tax	114.96	148.57
Adjustments for :		
Depreciation & Amortisation	0.92	1.49
Loss/(Profit) on sale of Fixed Assets	-	12.20
Other Comprehensive Income	(3.48)	(4.57)
Working capital changes		
(Increase)/ Decrease in Inventories	42.03	109.99
Increase/ (Decrease) in Current Liabilities	(21.14)	36.14
(Increase)/ Decrease in Current Assets	(46.83)	(81.65)
	86.46	222.17
Less : Adjustment of Taxes	-	37.39
Net Cash Flow used in Operating activities	86.46	184.78
Cash flows from Investing activities		
Sale of Fixed Assets	-	-
Purchase of Fixed Assets	-	(6.50)
(Increase)/ Decrease in Investments	20.74	-
Net Cash Flow used in Investing activities	20.74	(6.50)
Cash flows from Financing activities		
Loan Taken	274.60	338.74
Loan Repaid	-	-
Decrease in Loans and Advances Given	(380.94)	(644.00)
Net Cash Flow used in Financing activities	(106.34)	(305.26)
Net increase in cash and cash equivalents	0.86	(126.98)
Cash and Cash equivalents at the beginning of the year	35.04	162.02
Cash and Cash equivalents at the end of the year	35.90	35.04

For and on behalf of Board of Directors
of M/s. Jindal Capital Limited



Sadhu Ram Aggarwal
(Chairman Cum Managing Director)
DIN: 00961850

Place : New Delhi
Date : 14/11/2024

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Unaudited Balance Sheet as on 30th September 2024

(Rs. in Lacs)

S.No.	Descriptions	As at 30.09.2024	As at 31.03.2024
	ASSETS		
	I Financial Assets		
(a)	Cash and cash equivalents	35.90	35.04
(b)	Trade Receivables	0.11	-
(c)	Loans	1,739.95	1,359.01
(d)	Investments	-	20.74
(e)	Other Financial assets	73.17	27.34
(f)	Inventories	23.50	65.53
	II Non-financial Assets		
(a)	Deferred tax Assets (Net)	-	-
(b)	Property, Plant and Equipment	5.75	5.78
	Total Assets (I + II)	1,878.38	1,513.44
	LIABILITIES AND EQUITY		
	III LIABILITIES		
(a)	Other Payables	0.87	0.55
(b)	Other Financial Liabilities	10.01	8.32
(c)	Borrowings	724.29	449.69
	IV Non Financial Liabilities		
(a)	Provisions	28.88	52.03
(b)	Other Non-Financial Liabilities	3.64	3.64
	V Equity		
(a)	Equity Share Capital	720.81	720.81
(b)	Other Equity	389.88	278.40
	Total Liabilities (III+IV+V)	1,878.38	1,513.44

For and on behalf of Board of Directors
of M/s. Jindal Capital Limited



Sadhu Ram Aggarwal*
(Chairman Cum Managing Director)
DIN: 00961850

Place : New Delhi
Date : 14/11/2024