

# KJMC CORPORATE ADVISORS (INDIA) LIMITED

Merchant Banker : SEBI Registration No.: MB/INM000002509



## KJMC

ADVICE MATTERS

November 13, 2024

To,  
General Manager,  
The Department of Corporate Services - CRD,  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai - 400 001.

**Scrip Code: 532304**

**Subject: Outcome of Board Meeting relating to approval of Un-audited Financial Results for the Quarter and half year ended September 30, 2024**

Dear Sir/Madam,

Pursuant to Regulation 30, 33 and other applicable Regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please note that the Board of Directors of KJMC Corporate Advisors (India) Limited ("the Company"), at its Meeting held on Wednesday, November 13, 2024, has inter alia:

- i. Considered and approved the Un-audited Standalone and Consolidated Financial Results alongwith Cash Flow Statement and Statement of Assets & Liabilities of the Company for the quarter and half year ended September 30, 2024, as recommended by the Audit Committee to the Board of Directors of the Company ("**Annexure-A**");
- ii. Taken on record the Limited Review Report on the Un-Audited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended September 30, 2024 issued by Statutory Auditors of the Company ("**Annexure-B**").

The Meeting of the Board of Directors commenced at 4.30 P.M. and concluded at 8.50 P.M.

Request to kindly take the above information on record.

Thanking you,

Yours faithfully,

For KJMC Corporate Advisors (India) Limited

MITI HITEN SHAH

**Miti H Shah**  
Company Secretary & Compliance Officer  
M No: A49348  
Encl: As above

Regd. office : - 162, 16th Floor, Atlanta, Nariman Point, Mumbai - 400 021.

Tel.: +91-22-2288 5201-2, 4094 5500 ● Fax: +91-22-2285 2892 ● Email: cosec@kjmc.com ● Website : www.kjmccorporate.com

CIN : L67120MH1998PLC113888

# KJMC CORPORATE ADVISORS (INDIA) LIMITED

Merchant Banker : SEBI Registration No.: MB/INM000002509

Annexure A



**KJMC**  
ADVICE MATTERS

## KJMC CORPORATE ADVISORS (INDIA) LIMITED

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

CIN: L67120MH1998PLC113888

(Rs. In Lacs)

Sr. No.	Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Half Year Ended	Half Year Ended	Year Ended
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	(a) Revenue From Operations	77.00	115.16	88.97	192.15	160.26	418.47
	(b) Other Income	18.41	13.32	14.12	31.74	22.52	52.84
	<b>Total Income</b>	<b>95.41</b>	<b>128.48</b>	<b>103.09</b>	<b>223.89</b>	<b>182.78</b>	<b>471.31</b>
2	<b>Expenses</b>						
	Employee Benefits Expense	20.00	24.69	21.31	44.69	45.59	99.94
	Finance Costs	0.45	0.96	1.05	1.41	2.25	3.96
	Depreciation and Amortisation Expenses	3.31	3.31	4.27	6.63	8.51	17.18
	Other Expenses	26.97	51.51	31.92	78.47	52.18	133.36
	<b>Total Expenses</b>	<b>50.73</b>	<b>80.47</b>	<b>58.57</b>	<b>131.20</b>	<b>108.54</b>	<b>254.45</b>
3	<b>Profit / (Loss) from Ordinary activities before tax (1-2)</b>	<b>44.68</b>	<b>48.01</b>	<b>44.52</b>	<b>92.69</b>	<b>74.24</b>	<b>216.87</b>
4	<b>Tax Expenses</b>						
	- Current Tax	21.80	2.54	0.58	24.33	0.56	2.54
	- Deferred tax	(10.49)	9.36	5.42	(1.12)	19.05	55.92
	-Tax adjusted for earlier years	-	-	-	-	(1.16)	(0.00)
	<b>Tax expense</b>	<b>11.31</b>	<b>11.90</b>	<b>5.99</b>	<b>23.21</b>	<b>18.45</b>	<b>58.46</b>
5	<b>Net Profit / (Loss) for the period from Ordinary activities after tax (3-4)</b>	<b>33.37</b>	<b>36.11</b>	<b>38.53</b>	<b>69.48</b>	<b>55.79</b>	<b>158.41</b>
6	<b>Net Profit / (Loss) for the period</b>	<b>33.37</b>	<b>36.11</b>	<b>38.53</b>	<b>69.48</b>	<b>55.79</b>	<b>158.41</b>
7	<b>Other Comprehensive Income</b>						
	(i) Items that will not be reclassified to profit or loss						
	-Remeasurement gain/(Loss) on defined benefit plans	0.06	0.06	0.16	0.12	0.32	0.24
	- Net Gain/ (Loss) on Equity Instruments through OCI	456.84	428.27	375.62	885.11	656.85	1,008.26
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(47.63)	(45.11)	(35.89)	(92.74)	(66.03)	(104.29)
	<b>Other Comprehensive Income</b>	<b>409.27</b>	<b>383.22</b>	<b>339.90</b>	<b>792.49</b>	<b>591.14</b>	<b>904.21</b>
8	<b>Total Comprehensive Income (6+7)</b>	<b>442.64</b>	<b>419.33</b>	<b>378.42</b>	<b>861.98</b>	<b>646.93</b>	<b>1,062.62</b>

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CIN : L67120MH1998PLC113888





9	Paid up Equity Share Capital (Face value of `Rs.10/- each)	392.64	392.64	392.64	392.64	392.64	392.64
	Other Equity						4483.67
10	Earning per share						
	(of Rs. 10/- each) (not annualised for the interim period)						
	(a) Basic	0.85	0.92	0.98	1.77	1.42	4.03
	(b) Diluted	0.85	0.92	0.98	1.77	1.42	4.03

**Notes :**

- 1 The Audit Committee has reviewed and Board of Directors has approved the unaudited Standalone results for the quarter and half year ended 30.09.2024 at their respective meetings held on November 13, 2024. The Statutory Auditors of the company have carried out limited review of the aforesaid results in terms of Regulation 33 of SEBI (LODR) Regulations, 2015.
- 2 Since the nature of activities carried out by the company is such that profits/ losses from certain transactions do not necessarily accrue evenly over the year, results of a quarter may not be representative of financial results for the year. As such, the results for the current quarter are not comparable with the results of the corresponding quarter of the previous year.
- 3 There is no separate reportable segment as per Ind AS 108 - Operating Segments in respect of the company.
- 4 Figures for the previous quarter/year have been regrouped/reclassified wherever necessary to confirm to the current quarter/year presentation.

For and on behalf of Board  
 KJMC CORPORATE ADVISORS (INDIA) LIMITED



GIRISH JAIN  
 Whole Time Director  
 DIN: 00151673

Place : Mumbai  
 Date :13th November, 2024.



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**KJMC CORPORATE ADVISORS (INDIA) LIMITED**  
**UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024**  
**CIN: L67120MH1998PLC113888**

		(Rs. In Lacs)	
Sr. No.	Particulars	As at 30.09.2024 (Unaudited)	As at 31.03.2024 (Audited)
<b>A</b>	<b>ASSETS</b>		
1	<b>Financial Assets</b>		
	(a) Cash and cash equivalents	78.65	23.77
	(b) Bank Balance other than (a) above	68.00	66.00
	(c) Trade Receivables	23.08	5.12
	(d) Loans	228.03	113.85
	(e) Investments	5,555.88	4,781.59
	(f) Other Financial Assets.	123.53	108.82
	<b>Total (1)</b>	<b>6,073.17</b>	<b>5,099.14</b>
2	<b>Non-Financial Assets</b>		
	(a) Current Tax Assets	-	2.31
	(b) Property, Plant & Equipment	24.39	30.68
	(c) Other Non Financial Assets.	11.13	11.83
	<b>Total (2)</b>	<b>35.51</b>	<b>44.83</b>
	<b>Total Assets (1)+ (2)</b>	<b>6,108.68</b>	<b>5,143.97</b>
<b>B</b>	<b>Liabilities and Equity</b>		
1	<b>Financial Liabilities</b>		
	(a) Payables		
	(i) Other Payables		
	(A) Other than Micro and Small Enterprises	13.34	8.05
	(b) Borrowings(other than Debt Securities)	-	2.27
	(c) Other Financial Liabilities	5.65	6.12
	<b>Total (1)</b>	<b>18.99</b>	<b>16.43</b>
2	<b>Non-Financial Liabilities</b>		
	(a) Provision	10.97	10.32
	(b) Current Tax Liabilities	21.62	-
	(c) Deferred tax liabilities (Net)	303.33	217.78
	(d) Other Non Financial Liabilities	15.48	23.12
	<b>Total (2)</b>	<b>351.40</b>	<b>251.22</b>
3	<b>Equity</b>		
	(a) Equity Share Capital	392.64	392.64
	(b) Other Equity	5,345.65	4,483.67
	<b>Total (3)</b>	<b>5,738.29</b>	<b>4,876.32</b>
	<b>Total Liabilities and Equity (1+2+3)</b>	<b>6,108.68</b>	<b>5,143.97</b>



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**KJMC CORPORATE ADVISORS (INDIA) LIMITED**  
**UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024**  
 CIN: L67120MH1998PLC113888

(Rs. in Lacs)

Sr.	Particulars	For the Half year ended 30.09.2024	For the Half year ended 30.09.2023
<b>A</b>	<b>Cash Flow from Operating Activities</b>		
	<b>Net Profit Before Tax and Extraordinary Items</b>	<b>92.69</b>	<b>74.24</b>
	Adjustment for:		
	Depreciation	6.63	8.51
	Dividend income	-11.09	-9.63
	Interest Income	-20.22	-12.56
	Interest and financial charges	1.41	2.25
	<b>Operating Profit Before Working Capital Changes</b>	<b>69.42</b>	<b>62.81</b>
	<b>Changes in Working Capital</b>		
	(Increase)/Decrease in Trade and other receivable	-17.96	4.25
	(Increase)/Decrease in Financial Assets	-14.71	-60.26
	(Increase) /Decrease in Stock in Trade (Securities held for Trading)	53.52	-74.69
	Increase/ (Decrease) in Trade Payables & Other Financial Liabilities	5.60	5.01
	Increase/ (Decrease) in other current liability	-7.64	-7.07
	(Increase)/ Decrease in other current Asset	0.70	-15.59
	<b>(Increase)/ Decrease in Working Capital</b>	<b>19.51</b>	<b>-148.36</b>
	<b>Cash generated from Operations</b>	<b>88.93</b>	<b>-85.55</b>
	Income Tax Payment / Refund Received (Net)	-6.46	9.70
	<b>Net Cash flow from Operating Activities</b>	<b>82.47</b>	<b>-75.85</b>
<b>B</b>	<b>Cash Flow from Investment Activities</b>		
	(Increase) /Decrease in Investment	-827.81	-605.45
	Net gain / (Loss) on Equity instruments at fair value through OCI	885.11	656.85
	Purchase of Property, Plant & Equipment	-0.34	-0.86
	Dividend Income	11.09	9.63
	<b>Net Cash Flow from Investing Activities</b>	<b>68.05</b>	<b>60.17</b>
<b>C</b>	<b>Cash Flow From Financing Activities</b>		
	Short term borrowings taken / repaid	-2.27	13.57
	Short term borrowings given	-112.18	-
	Interest Income	20.22	12.56
	Interest and finance charges	-1.41	-2.25
	<b>Net Cash Flow from Financing Activities</b>	<b>-95.64</b>	<b>23.88</b>
	<b>Net Increase in Cash and Cash Equivalents ( A+B+C)</b>	<b>54.88</b>	<b>8.19</b>
	Cash and Cash Equivalents at the beginning of the Year	89.77	68.51
	Cash and Cash Equivalents at the close of the period	<b>144.65</b>	<b>76.70</b>
	<b>Cash and Cash Equivalents comprise of :</b>		
	Cash in hand and Bank balance in current account	78.65	10.70
	In Deposit account (In short term Fixed deposit)	66.00	66.00
	<b>Total</b>	<b>144.65</b>	<b>76.70</b>



# KJMC CORPORATE ADVISORS (INDIA) LIMITED

Merchant Banker : SEBI Registration No.: MB/INM00002509



**KJMC**  
ADVICE MATTERS

## KJMC CORPORATE ADVISORS (INDIA) LIMITED

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPT. 30, 2024

CIN: L67120MH1998PLC113888

(Rs. In Lacs)

Sr. No.	Particulars	CONSOLIDATED					
		Quarter ended	Quarter ended	Quarter ended	Half Year ended	Half Year ended	Year ended
		30th Sept 2024 (Unaudited)	30th June 2024 (Unaudited)	30th Sept. 2023 (Unaudited)	30th Sept. 2024 (Unaudited)	30th Sept. 2023 (Unaudited)	31st March 2024 (Audited)
I	Revenue From Operations	251.44	259.51	241.80	510.95	451.75	960.90
II	Other Income	20.85	18.92	25.42	39.76	41.08	85.47
	<b>Total Income (I+II)</b>	<b>272.29</b>	<b>278.43</b>	<b>267.22</b>	<b>550.71</b>	<b>492.83</b>	<b>1,046.37</b>
III	<b>Expenses</b>						
	Finance Costs	8.44	6.15	4.51	14.59	9.23	21.33
	Employee Benefits Expenses	74.41	80.40	89.23	154.82	131.30	301.24
	Depreciation and Amortization Expenses	7.76	7.50	10.24	15.27	20.16	43.47
	Other Expenses	101.12	87.83	84.11	198.95	158.51	361.01
	<b>Total Expenses</b>	<b>191.73</b>	<b>191.88</b>	<b>168.10</b>	<b>383.63</b>	<b>319.19</b>	<b>727.05</b>
IV	<b>Profit/(Loss) from ordinary activities before Tax (I+II-III)</b>	<b>80.56</b>	<b>86.55</b>	<b>99.12</b>	<b>167.08</b>	<b>173.63</b>	<b>319.32</b>
V	<b>Tax expense</b>						
	- Current Tax	26.30	10.41	10.08	36.71	17.66	30.61
	- Deferred tax	-12.10	13.35	8.96	1.24	35.69	52.45
	- MAT Credit	7.02	(7.02)	(8.80)	-	(15.70)	3.17
	- Tax Adjusted for Earlier Years	-	-	5.22	-	4.06	2.84
	<b>Tax expense</b>	<b>21.22</b>	<b>16.74</b>	<b>15.46</b>	<b>37.95</b>	<b>41.71</b>	<b>89.07</b>
VI	<b>Profit / (Loss) after tax (IV-V)</b>	<b>59.34</b>	<b>69.81</b>	<b>83.66</b>	<b>129.13</b>	<b>131.92</b>	<b>230.25</b>
VII	<b>Add : Share in Profit / (Loss) in Associate</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
VIII	<b>Profit/(Loss) for the period (VI+VII)</b>	<b>59.34</b>	<b>69.81</b>	<b>83.66</b>	<b>129.13</b>	<b>131.92</b>	<b>230.25</b>



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CIN : L67120MH1998PLC113888

<b>IX</b>	<b>Other Comprehensive Income</b>						
	(i) Items that will not be reclassified to profit or loss:						
	-Remeasurement gain/(loss) on defined benefit Plans	0.43	0.43	0.56	0.86	1.11	-0.06
	-Net gain/(loss) on Equity Instrument through OCI	469.78	496.19	477.47	965.96	800.11	1,210.70
	(ii) Income Tax relating to items that will not be reclassified to Profit & Loss	(51.94)	(50.70)	(46.90)	(102.63)	(80.97)	(128.47)
	<b>Other Comprehensive Income</b>	<b>418.27</b>	<b>445.92</b>	<b>431.13</b>	<b>864.19</b>	<b>720.26</b>	<b>1,082.18</b>
<b>X</b>	<b>Total Comprehensive Income for the Period (VIII+IX)</b>	<b>477.81</b>	<b>515.73</b>	<b>514.79</b>	<b>993.32</b>	<b>852.18</b>	<b>1,312.43</b>
<b>XI</b>	<b>Paid up Equity Share Capital (Face value of Rs.10/- each)</b>	<b>392.64</b>	<b>392.64</b>	<b>392.64</b>	<b>392.64</b>	<b>392.64</b>	<b>392.64</b>
	Other Equity						5,477.53
<b>XII</b>	<b>Earnings per share</b>						
	(of ₹. 10/- each) (not annualised)						
	(a) Basic	1.51	1.78	2.13	3.29	3.36	5.88
	(b) Diluted	1.51	1.78	2.13	3.29	3.36	5.88

**Notes :**

- The Audit Committee has reviewed and Board of Directors has approved the unaudited consolidated results for the quarter and half year ended 30.09.2024 at their respective meetings held on November 13, 2024. The Statutory Auditors of the company have carried out limited review of the aforesaid results in terms of Regulation 33 of SEBI (LODR) Regulations, 2015
- The Consolidated financial results include the financial results of the Company, its wholly owned subsidiaries namely KJMC Capital Market Services Ltd, KJMC Shares and Securities Ltd and KJMC Credit Marketing Limited.
- Since the nature of activities carried out by the Group is such that profits/ losses from certain transactions do not necessarily accrue evenly over the year, results of a quarter may not be representative of financial results for the year. As such, the results for the current quarter are not comparable with the results of the corresponding quarter of the previous year.
- There is no separate reportable segment as per Ind AS 108 - Operating Segments in respect of the Group companies.
- Figures for the previous quarter/year have been regrouped/reclassified wherever necessary to confirm to the current quarter/year presentation.

For and on behalf of Board

KJMC CORPORATE ADVISORS (INDIA) LIMITED


  
 GIRISH JAIN

Whole Time Director

DIN: 00151673

Place: Mumbai

Date : 13th November, 2024







**KJMC CORPORATE ADVISORS (INDIA) LIMITED**

UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2024.

(Rs. in Lakhs)

Sr. No.	Particulars	As at 30.09.2024 (Unaudited)	As at 31.03.2024 (Audited)
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Financial Assets</b>		
	(a) Cash and cash equivalents	102.82	35.17
	(b) Bank Balance other than (a) above	1,320.74	795.74
	(c) Trade Receivables	47.58	14.08
	(d) Investments	5,010.86	4,304.73
	(e) Other Financial Assets.	913.74	930.64
	<b>Total A</b>	<b>7,395.73</b>	<b>6,080.37</b>
<b>2</b>	<b>Non-Financial Assets</b>		
	(a) Current Tax Assets	-	0.50
	(b) Deferred Tax Assets	6.96	16.79
	(c) (i) Property, Plant & Equipment	91.60	103.87
	(d) Goodwill	204.77	204.77
	(e) Other Non Financial Assets.	64.72	74.39
	<b>Total B</b>	<b>368.05</b>	<b>400.32</b>
	<b>Total Assets</b>	<b>7,763.78</b>	<b>6,480.69</b>
<b>B</b>	<b>Liabilities and Equity</b>		
<b>1</b>	<b>Financial Liabilities</b>		
	(a) Payables		
	(i) Trade Payables		
	(A) Other than Micro and Small Enterprises	338.01	216.94
	(ii) Other Payables		
	(A) Total outstanding dues of Micro Enterprises & Small Enterprises	-	-
	(B) Other than Micro and Small Enterprises	41.12	21.46
	(b) Borrowings(other than Debt Securities)	106.94	65.25
	(c) Other Financial Liabilities	21.11	22.71
	<b>Total C</b>	<b>507.18</b>	<b>326.36</b>
<b>2</b>	<b>Non-Financial Liabilities</b>		
	(a) Provision	35.60	33.84
	(a) Current Tax Liabilities	35.23	-
	(b) Other Non Financial Liabilities	20.62	32.53
	(c) Deferred tax liabilities	303.33	217.78
	<b>Total D</b>	<b>394.78</b>	<b>284.15</b>
<b>3</b>	<b>Equity</b>		
	(a) Equity Share Capital	392.64	392.64
	(b) Other Equity	6,469.18	5,477.53
	<b>Total E</b>	<b>6,861.82</b>	<b>5,870.18</b>
	<b>Total Liabilities and Equity</b>	<b>7,763.78</b>	<b>6,480.69</b>





## KJMC CORPORATE ADVISORS (INDIA) LIMITED

 UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2024  
 CIN: L67120MH1998PLC113888

(Rs. In Lacs)

Sr. No.	Particulars	For the Half Year ended 30.09.2024	For the Half Year ended 30.09.2023
<b>A</b>	<b>Cash Flow from Operating Activities</b>		
	Net Profit Before Tax and Extraordinary Items	993.33	852.18
	Adjustment for:		
	Depreciation	15.27	20.16
	Interest Income	(36.36)	(22.24)
	Interest and Financial Charges	14.59	9.23
	<b>Operating Profit Before Working Capital Changes</b>	<b>986.83</b>	<b>859.32</b>
	<b>Changes in Working Capital</b>		
	(Increase)/ Decrease in Trade and Other Receivable	(33.49)	5.38
	(Increase)/Decrease in other Financial Assets	16.91	(284.64)
	(Increase) /Decrease in Stock in Trade (Securities held for Trading)	70.77	(121.22)
	(Increase)/ Decrease in Other Non Financial Assets	9.68	(63.46)
	Increase/ (Decrease) in Trade Payables & Other Financial Liabilities	139.12	285.04
	Increase/ (Decrease) in Provisions & Other Non Financial Liabilities	(10.15)	3.19
	<b>(Increase)/ Decrease in Working Capital</b>	<b>192.84</b>	<b>(175.72)</b>
	<b>Cash generated from Operations</b>	<b>1179.67</b>	<b>683.60</b>
	Income Tax Payment / Refund Received (Net)	131.12	130.51
	<b>Cash Flow Before Extraordinary Items</b>	<b>1310.79</b>	<b>814.11</b>
	<b>Net Cash flow from Operating Activities</b>	<b>1310.79</b>	<b>814.11</b>
<b>B</b>	<b>Cash Flow from Investment Activities</b>		
	( Increase) / Decrease in Investment	(1742.87)	(1506.92)
	Net gain /(Loss) on Equity Instruments at fair value through OCI	965.96	800.11
	Purchase of Property, Plant & Equipment	(4.69)	(5.12)
	Interest Income	36.36	22.24
	<b>Net Cash Flow from Investing Activities</b>	<b>(745.24)</b>	<b>(689.69)</b>
<b>C</b>	<b>Cash Flow From Financing Activities</b>		
	Loan taken/(Repaid)-unsecured	41.69	69.33
	Interest and Finance Charges	(14.59)	(9.23)
	<b>Net Cash Flow from Financing Activities</b>	<b>27.10</b>	<b>60.10</b>
	<b>Net Increase in Cash and Cash Equivalents ( A+B+C)</b>	<b>592.65</b>	<b>184.53</b>
	Cash and Cash Equivalents at the beginning of the Year	830.91	702.69
	<b>Cash and Cash Equivalents at the close of the period</b>	<b>1423.56</b>	<b>887.22</b>
	<b>Cash and Cash Equivalents comprise of :</b>		
	Cash in Hand and Bank Balance	102.82	166.48
	In Deposit Account (In short term Fixed Deposit)	1320.74	720.74
	<b>Total</b>	<b>1423.56</b>	<b>887.22</b>





**Independent Auditors' Limited Review Report on Quarterly & year to date Unaudited Standalone Financial Results of KJMC Corporate Advisors (India) Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended**

**Review Report to  
The Board of Directors  
KJMC Corporate Advisors (India) Limited**

1. We have reviewed the accompanying Statement of unaudited standalone financial results of KJMC Corporate Advisors (India) Limited (the "Company") for the quarter and half year ended September 30, 2024 (the "Statement") 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).
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
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.



**BRANCHES :**

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**Independent Auditors' Review Report on Quarterly and year to date Unaudited Consolidated Financial Results of KJMC Corporate Advisors (India) Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

Review Report to  
The Board of Directors  
**KJMC Corporate Advisors (India) Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **KJMC CORPORATE ADVISORS (INDIA) LIMITED** ("the Parent") and its Subsidiary (the Parent and its Subsidiary together referred to as "the Group") for the quarter and half year ended September 30, 2024 (the "Statement") being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder, and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
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 No. CIR/CFD/CMD/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations as amended, to the extent applicable.



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