

Sree Jayalakshmi Auto Spin Limited

Regd. Offi : "SANJANA", Davangere Road,
CHITRADURGA-577501.

Factory : Plot No. 80/81, "KIADB" Industrial Area, Old N.H.-4,
CHITRADURGA-577501. (Karnataka)

: Offi.: 223040, Fact.: 234487
GSTIN : 29AADCS6415K1Z1
PAN No. AADCS - 6415 K
website : sjlal.com
E.mail : sjlalcd@gmail.com



Date: 15.11.2024

To,
The General Manager
BSE Limited
Department of Corporate Services
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai - 400001
BSE Scrip Code: 530037

SUB: OUTCOME OF BOARD MEETING HELD ON NOVEMBER 15, 2024

Dear Sir/Ma'am,

Pursuant to Regulation 30 read with Part A of Schedule III & Regulation 33 of the SEBI (Listing Obligations & Disclosures Requirements) Regulation, 2015 we would like to inform you that the Board of Directors of the Company has, at its meeting held on Friday, 15th November, 2024 (i.e. Today), which commenced at 11:30 A.M. and concluded at 01:00 P.M. inter-alia, considered and approved:

- The Unaudited Financial Results of the Company for the Quarter and Half year ended September 30, 2024

[Copy of the said Unaudited Financial Results Company for the Quarter and Half year ended September 30, 2024 along with the Limited Review Report thereon by M/s G.R. Gupta and Company, Chartered Accountants, Statutory Auditors of the Company, are submitted herewith].

This is for your information and records.

Thanking you.
Yours Faithfully,

For Sree Jayalakshmi Autospin Limited

Lakshita Sharma
Director
DIN: 09831479



G.R. Gupta and Company

Chartered Accountants
Tel: +91-141-2365194, 2374464, 4005652
Email: grguptaca@gmail.com

Delhi Office:
C/O Raja General Store
Pradhan Market, Near Shiv Mandir,
Nilothi Extension, Nangloi,
Delhi 110041

Jaipur Office:
Flat No-404, Vishnu Apartment,
A-8, Sardar Patel Marg,
Chomu House Circle, C-Scheme
Jaipur, Rajasthan 302001

Bengaluru Office:
Flat No 116/3, 2nd Floor,
11th Cross, Malleshwaram,
Above Union Bank,
Bengaluru 560003

LIMITED REVIEW REPORT ON FINANCIAL STATEMENTS FOR QUARTER & SIX MONTHS ENDED ON 30th SEPTEMBER 2024

To,
The Board of Directors
Sree Jayalakshmi Autospin Limited

1. We have reviewed the accompanying statement of unaudited financial results of Sree Jayalakshmi Autospin Limited ("The Company") for the **Quarter & Six months ended on 30th September 2024**. This Statement has been prepared by the company pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015 as modified by Circular No-CIR/CFD/FAC/62/2016 dated July 5, 2016 (The "Listing Regulations 2015"). The accompanying statement of unaudited financial results are signed by us for identification purpose only.

This Statement is the responsibility of the company's Management and has been approved by the Board of Directors. Our responsibility is to express an opinion on the Statement based on our review.

2. 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 the Institute of Chartered Accountants of India. This Standard requires that we comply with ethical requirements and plan and perform the review to obtain moderate assurance as to whether the Financial Statements are free from 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.
3. Based on our review conducted as stated above, nothing has come to our attention that cause us to believe that the accompanying statement of un audited financial results, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015 as modified by circular No-CIR/CFD/FAC/62/2016 dated July 5, 2016 (The "Listing Regulations 2015") including the manner in which it is to be disclosed or that it contains any material misstatement.
4. (a) The standalone financial results of the Company for the quarter ended June 30, 2024, were reviewed by another firm of Chartered Accountants who, vide their report dated July 11, 2024, expressed an unmodified conclusion on those standalone financial results.

(b) The standalone financial statements of the Company for the year ended March 31, 2024, was audited by another firm of Chartered Accountants, who issued an unmodified opinion vide their report dated May 20, 2024.

(c) We were neither engaged to review, nor have we reviewed the comparative figures for the



statement of financial results for the corresponding period for the quarter and six months ended September 30, 2023 and the statement of cash flows for the period April 1, 2023 to September 30, 2023, and accordingly, we do not express any conclusion on the financial results for the quarter and six months ended September 30, 2023 and the cash flows presented in the Statement for the period from April 1, 2023 to September 30, 2023, these figures have been furnished by the Management.

For G. R. Gupta and Company

Chartered Accountants
Firm Regn. No. 006201C




CA. Abhishek Mittal

Partner

Membership No. 404848

Place: JAIPUR

Date: 15th November 2024

UDIM - 24404848 BKFYKU9422

M/s. SHREE JAYALAXMI AUTOSPIN LIMITED

Registered Office : "Sanjana" Davangere Road , Chitradurga - 577501 Karnataka
Telephone (08194) 234446/223040 , Fax : (08194) 234193 CIN: L85110KA1991PLC011732

Statement of Unaudited Assets and Liabilities as at 30th September 2024

(in ₹ Lakhs)

PARTICULARS	AS ON	
	30-09-2024	31-03-2024
	(Unaudited)	(Audited)
EQUITY & LIABILITY		
EQUITY		
(A) Equity share Capital	447.82	447.82
(B) Reseve and Surplus	(317.22)	(311.19)
NON CURRENT LIABILITIES		
(A) Financial Liability		
(i) Borrowings	1.00	-
(ii) Trade payables	-	-
(iii) Other financial Liabilities	-	-
(B) Provisions	-	-
(C) Deferred Tax Liabilities	-	-
(D) Other Non Current Liabilities	-	-
CURRENT LIABILITIES		
(A) Financial Liability		
(i) Borrowings	-	-
(ii) Trade Payables	14.22	14.76
(iii) Other Financial Liabilities	-	-
(B) Other current Liabilities	11.50	11.50
(C) Short Term Provisions	5.64	5.77
Total of Current Liabilities	162.96	168.67
ASSETS		
NON CURRENT ASSETS		
(A) Property, Plant & Equipment	0.25	0.25
(B) Capital Work in Progress	-	-
(C) Investment Property	-	-
(D) Goodwill	-	-
(E) Other Intangible Asset	-	-
(F) Intangible Asset under Development	-	-
(G) Biological Assets other than Bearer palnt	-	-
(H) Financial Asset	-	-
(i) Investment	-	-
(ii) Trade Receivables	-	-
(iii) Loans	-	-
(iv) Others	-	-
(I) Deferred tax Asset	-	-
(J) Other Non -Current Assets	1.20	1.20
CURRENT ASSETS		
(A) Inventories	-	3.50
(B) Financial Asset	-	-
(i) Investment	-	-
(ii) Trade Receivables	52.51	52.16
(iii) Cash & Cash Equivalents	96.04	21.99
(iv) Bank Balances other than (iii) above	1.10	17.61
(v) Loans	11.53	71.53
(vi) NSC & Co Operative Bank Shares	0.34	0.44
(C) Current Tax Assets (Net)	-	-
(D) Other Current Asset	-	-
Total of Asset	162.96	168.67

For SHREE JAYALAXMI AUTO SPIN LTD.


Lakshita Sharma

Director
DIN: 09831479

Place: CHITRADURGA
Date: 15.11.2024



M/s. SREE JAYALAXMI AUTOSPIN LIMITED
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PART II - STATEMENT OF PROFIT AND LOSS

(In ₹ Lakhs except EPS)

SI NO.	PARTICULARS	Quarter Ended			Half year Ended		Year Ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	Audited
I	Revenue from Operations	-	-	-	-	-	-
II	Other Income	0.03	-	2.11	0.03	4.69	357.82
III	Total Income from operations (I+II)	0.03	-	2.11	0.03	4.69	357.82
IV	Expenditure						
	Cost of materials Consumed	-	-	-	-	-	-
	Purchase of Stock In Trade	-	-	-	-	-	-
	Changes in Inventories of Finished Goods	-	-	-	-	-	-
	Work-in-progress and stock in trade	-	-	-	-	-	-
	Employees benefits expenses	-	-	0.50	-	1.96	5.26
	Finance Cost	-	-	-	-	-	-
	Depreciation and amortisation expenses	-	-	-	-	-	1.14
	Other Expenditure	0.97	5.09	19.71	6.06	23.24	30.68
V	Total Expenses (V)	0.97	5.09	20.21	6.06	25.20	37.08
VI	Profit/(Loss) before Exceptional Items and tax (III-V)	(0.94)	(5.09)	(18.10)	(6.03)	(20.51)	320.74
VII	Exceptional Items	-	-	-	-	-	-
VIII	Profit/(Loss) before tax (VI-VII)	(0.94)	(5.09)	(18.10)	(6.03)	(20.51)	320.74
IX	Tax Expenses:						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred Tax	-	-	-	-	-	-
X	Profit / (Loss) for the period from continuing operations (VIII-IX)	(0.94)	(5.09)	(18.10)	(6.03)	(20.51)	320.74
XI	Profit / (Loss) from discontinued operations	-	-	-	-	-	-
XII	Tax expense of discontinued operations	-	-	-	-	-	-
XIII	Profit / (Loss) from discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIV	Profit / (Loss) for the period (X + XIII)	(0.94)	(5.09)	(18.10)	(6.03)	(20.51)	320.74
XV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XVI	Total Comprehensive Income for the period (XIV+XV) (Comprising profit / (loss) and other Comprehensive Income for the period)	(0.94)	(5.09)	(18.10)	(6.03)	(20.51)	320.74
	Paid up Equity share capital (Face Value of Rs. 10/ per share)	447.82	447.82	447.82	447.82	447.82	447.82
XVII	Earning Per Share (EPS) (for Continued Operations)						
	(1) Basic (in ₹)	(0.02)	(0.11)	(0.40)	(0.13)	(0.46)	7.16
	(2) Diluted (in ₹)	(0.02)	(0.11)	(0.40)	(0.13)	(0.46)	7.16
XVIII	Earning Per Share (EPS) (for discontinued Operations)						
	(1) Basic (in ₹)	-	-	-	-	-	-
	(2) Diluted (in ₹)	-	-	-	-	-	-
XIX	Earning Per Share (EPS) (for Continued & Discontinued Operations)						
	(1) Basic (in ₹)	(0.02)	(0.11)	(0.40)	(0.13)	(0.46)	7.16
	(2) Diluted (in ₹)	(0.02)	(0.11)	(0.40)	(0.13)	(0.46)	7.16

Notes :

1. Results for the quarter ended 30.09.2024 are in accordance with the Indian Accounting Standards (IND AS) notified by the Ministry of Corporate Affairs, which are applicable to the Company for the accounting periods after 1st April 2017.

2. The above results after their review by the Audit Committee were taken record by the Board of Directors in their meeting held on 10.10.2024



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3. Figures for the previous periods are re-classified / re-arranged / re-grouped, whenever necessary, as per the format revised by SEBI in conformity with the amended Schedule.

4. The balances of parties under the head trade payables and Loans & Advances which are subject to confirmation, reconciliation and consequential adjustments, if any.

5. There are no unresolved investors complaints

6. Promoters Shares are not pledged.

7. Reconciliation of results between previously reported (referred to as Indian GAAP) and Ind AS for the Quarter ending 30.09.2024 is prescribed below

Particulars	Item Impacting	As per Indian GAAP
Revenue from Operations		-
Other Comprehensive Income		Nil
Tax Expenses		Nil
Profit After Tax		-0.94

Reconciliation of Statement of Profit and Loss Reported for the previous year under IGAAP to Ind AS Half Year Ended 30-09-2024

Particulars	Item Impacting	As per Indian GAAP
Revenue from Operations		-
Other Comprehensive Income		Nil
Tax Expenses		Nil
Profit After Tax		-0.94

Place: CHITRADURGA
Date: 15.11.24

SREE JAYALAKSHMI AUTOSPIN LTD.,
Director



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M/s SREE JAYALAKSHMI AUTROSPIN LIMITED
Registered Office : " Sanjana " Davangere Road , Chitradurga -577501 Karnataka
Telephone (08194) 234446/223040 , Fax : (081940) 234193 CIN : L85110KA1991PLC011732
CASH FLOW STATEMENT FOR THE PERIOD ENDED

(in ₹ Lakhs)

PARTICULARS	30-09-2024 Unaudited		31-03-2024 Audited	
A) CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax & Extraordinary Items		(6.03)		320.74
Add : Non Cash expenditure - Depreciation	-		1.14	
Less : Non Operative Income - Sale Of Assets	-		(348.36)	
Interest \ Dividend Received	(0.03)	(0.03)	-	(347.22)
Operating Profit before Working Capital Changes		(6.06)		(26.47)
Adjustment for :				
Add:/Less : Changes In Current Asset				
Changes In Inventories	3.50		-	
Changes In Trade Receivables	(0.35)		2.66	
Changes In Trade Payables	(0.54)		(6.74)	
Changes In Other Current Liabilities	-		-	
Changes In Short Term Provisions	(0.13)	2.48	0.97	(3.11)
Cash Generated from Operations (A)		(3.58)		(29.59)
B) CASH FLOW FROM INVESTING ACTIVITIES				
Interest received	-		-	
Changes In long Term Investments	-		0.05	
Changes in Short Term Loans	60.00		(60.76)	
Prior Period Adjustment	-		-	
Changes In Deposits	-		3.57	
Dividend Received	0.03		-	
Receipts From Sale of Fixed Assets	-		375.00	
Decrease in loans & Advances	-		-	
Decrease in Investment	0.10		-	
Short Term Loans & Advances	-		-	
Prior Period Adjustment	-	60.13	-	317.86
Net Cash used in Investing Activities (B)		60.13		317.86
(C) CASH FLOW FROM FINANCING ACTIVITIES				
Changes in Long term Loans and Advances	1.00		(252.17)	
Interest on Loans	-		-	
Net cash used in Investing Activities (C)		1.00		(252.17)
Net Increase or Decrease in Cash and Cash Equivalents (A+B+C)		57.55		36.11
Cash and Cash Equivalents at beginning		39.60		3.49
Closing Balance of Cash and Cash Equivalents		97.15		39.60
Cash and Cash Equivalents at the end		97.15		39.60

NOTES ON CASH FLOW STATEMENTS

1. Above statement has been prepared following the indirect Methods Except in case of Interest Received / Paid , which have been considered on the basis of actual movement of cash with necessary adjustment in corresponding Assets and Liabilities .
2. Proceeds from long term and other borrowings are shown net of repayments .
3. Cash and Cash equivalents represent Cash and Bank Balances .

For SHREE JAYALAKSHMI AUTO SPIN LTD.,

Lakshita Sharma
Lakshita Sharma
Director
(DIN-09831479)

Place: *Chitradurga*
Date: *15.11.2024*

