



JAYABHARAT CREDIT LIMITED

(Formerly : The Jayabharat Credit & Investment Co. Ltd.)
CIN : L66000MH1943PLC003899

JCL:11.2024

06.11.2024

To,
The Manager – Listing Department
The BSE Limited
PhirozeJeejeebhoy Towers
Dalal Street, Mumbai – 400 001.

Dear Sir/Madam,

Sub: Outcome of the Proceeding of the Board Meeting held on Wednesday, 06th November, 2024 – Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

With reference to above captioned subject, we wish to inform you that the Board of Directors at their meeting held today has approved and took on record the Un-Audited Financial Results of the Company for the second quarter and half year ended 30th September, 2024.

Please find enclosed a copy of the said Un-Audited Financial Results along with Asset Liability statement and Cash flow for the second quarter and half year ended 30th September, 2024 along with Auditor's Limited Review Report.

The Board meeting commenced at 2.00 p.m. and concluded at 3.00 p.m.

Kindly take the same on record and acknowledge the receipt.

Thanking you,

Yours faithfully,

For Jayabharat Credit Limited

Authorised Signatory

Encl.: as above



JAYABHARAT CREDIT LIMITED
 Since 1983
 The Name That Inspires Confidence.
 CH REGISTRAR/MS/2008/09
 Regd. Office: 1301, Anandpur, Sector-14, Mayapuri, New Delhi-110029, India.
 Mumbai/Samastha Regd. Office: Mumbai-400023, Tel: (022) 2569022/23, Email: jayabharat@jayabharat.com, www.jayabharat.com

Sr. No.	Particular	STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024				30.09.2024		31.03.2024	
		Quarter ended 30.09.2024 (Unaudited)	Quarter ended 30.06.2024 (Unaudited)	Quarter ended 30.09.2023 (Unaudited)	Quarter ended 30.09.2023 (Unaudited)	Six month ended 30.09.2024 (Unaudited)	Six month ended 30.09.2023 (Unaudited)	Year ended 31.03.2024 (Audited)	
1	Income from Operations (a) Revenue from Operations (b) Other Income	-	-	-	-	-	-	-	
2	Expenses: (a) Employee Benefit Expenses (b) Finance Cost (c) Depreciation and Amortisation Expenses (d) Other Expenses	-	-	-	-	-	-	-	
3	Profit / (Loss) before, Exceptional Items and Tax (1+2)	21.07	22.37	18.00	18.00	43.44	49.37	116.71	
4	Exceptional Items	-	-	-	-	(43.44)	(49.37)	(106.29)	
5	Profit / (Loss) before Tax	(21.07)	(22.37)	(18.00)	(18.00)	(43.44)	(49.37)	(106.29)	
6	Tax Expenses: (a) Current Tax (b) Deferred Tax (c) Tax Adjustment Excess/(Short) provision of earlier years	-	-	-	-	-	-	-	
7	Net Profit/ (Loss) for the period (5+6)	(21.07)	(22.37)	(18.00)	(18.00)	(43.44)	(49.37)	(106.29)	
8	Other Comprehensive Income / (Loss) (a) Items not to be reclassified to Profit & Loss Accounts (b) Income tax relating to items not to be reclassified to Profit & Loss Accounts (c) Items reclassified to Profit & Loss Accounts (d) Income tax relating to items reclassified to Profit & Loss Accounts	-	-	-	-	-	-	-	
9	Other Comprehensive Income / (Loss)	-	-	-	-	-	-	-	
10	Total Comprehensive Income / (Loss)	(21.07)	(22.37)	(18.00)	(18.00)	(43.44)	(49.37)	(106.29)	
11	Paid up Equity Share Capital (Face Value of ₹10/- each)	500.00	500.00	500.00	500.00	500.00	500.00	500.00	
12	Reserves excluding Revaluation Reserves as per Balance Sheet	-	-	-	-	-	-	-	
13	Funding Per Share before and after Extra-ordinary Items (of Rs. 10/- each) (not annualised): (a) Basic (₹) (b) Diluted (₹)	(0.42)	(0.45)	(0.36)	(0.36)	(0.87)	(0.99)	(2.13)	

Notes:
 1. The above Unaudited Financial Results are in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 were reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors in their meeting held on 08th November, 2024.
 2. Audit, under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditors of the Company. The Auditors have expressed an Unmodified Report on the Financial Statements of the Company.
 3. At present, the Company is not in any active business and hence segment Reporting is not applicable.
 4. The Statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act-2013 and other recognised Accounting Practices and Policies to the extent applicable.
 5. The promoter's financial support, by way of Inter Corporate Deposits of ₹ 5,969.49 Lacs, from time to time, helps the Company to meet with any financial requirement including expenses for Operational Activities, although, the existing accumulated loss is of ₹ 7,496.38 Lacs and a negative Net Worth of ₹ 6,038.68 Lacs and accordingly, the Financial Results have been prepared on going concern basis.
 6. Previous year's period figures have been recognised / re-classified, wherever, necessary.
 7. The financial results are available on the website of Bombay Stock Exchange Ltd. (www.bseindia.com) and the website of the Company (www.jayabharat.com).

For and on behalf of the Board of Directors
JAYABHARAT CREDIT LIMITED
 Arun Mittar
 Authorised Director
 (DIN: 00022941)
 Place: New Delhi
 Date: 08th November, 2024





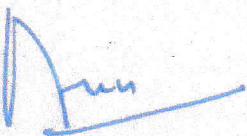
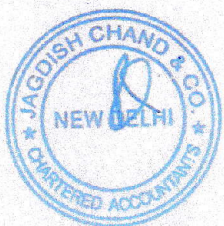
Since 1943

JAYABHARAT CREDIT LIMITED

The Name That Inspires Confidence.

CIN L66000MH1943PLC003899

Regd. Office: 19-20, Rajabhadur Mansion No. 22, 4th Floor, Opp. SBI Main Branch, Near Stock Exchange,
Mumbai Samachar Marg, Fort, Mumbai 400023, Tel. (022) 22643022/23,
Email: jcl@jayabharat.com, Website: www.jayabharat.com

STATEMENT OF ASSETS AND LIABILITIES		
PARTICULARS	(` In Lakhs)	
	As at 30th September, 2024 (Unaudited)	As at 31st March, 2024 (Audited)
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	0.68	1.19
	0.68	1.19
Current Assets		
(a) Financial Assets		
(i) Other Bank Balances	2.65	2.47
(ii) Cash In Hand	0.27	-
(b) Current Tax Assets	0.97	0.97
	3.89	3.44
TOTAL ASSETS	4.57	4.63
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	500.00	500.00
(b) Other Equity	(6528.68)	(6485.23)
Total Equity	(6028.68)	(5985.23)
Liabilities		
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	5,969.49	5,908.58
(b) Other Current Liabilities	63.76	81.28
	6,033.25	5,989.86
TOTAL EQUITY & LIABILITIES	4.57	4.63
For and on behalf of the Board of Directors JAYABHARAT CREDIT LIMITED		
		
Arun Mitter Authorised Director (DIN: 00022941) Place : New Delhi Date : 06th November, 2024		



Since 1943

JAYABHARAT CREDIT LIMITED

CIN L66000MH1943PLC003899

Regd. Office: 19-20, Rajabhadur Mansion No. 22, 4th Floor, Opp. SBI Main Branch, Near Stock Exchange,
Mumbai Samachar Marg, Fort, Mumbai 400023, Tel. (022) 22643022/23,
Email: jcl@jayabharat.com, Website: www.jayabharat.com

STATEMENT OF CASH FLOW FOR THE SIX MONTH ENDED ON 30TH SEPTEMBER, 2024

PARTICULARS	(₹ in lakhs)	
	For the Six months ended on 30th September, 2024 (Unaudited)	For the Six months ended on 30th September, 2023 (Unaudited)
A. CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/ (Loss) before tax and Extraordinary items	(43.44)	(49.37)
Adjustment for:		
Depreciation of Property, Plant & Equipment & Investment Property	0.51	-
Property, Plant and Equipment written off	-	-
Profit on sale of Property, Plant and Equipment	-	-
Credit Balances written back	-	-
Interest Expenses	-	-
Interest on deposits from Bank & others	-	-
Operating Profit before Working Capital Changes	(42.93)	(49.37)
Movements in working capital:		
Decrease/(Increase) in Other Financial Assets	-	-
Decrease/(Increase) in Other Non Current Assets	-	-
(Decrease)/Increase in Other Liabilities	(17.53)	(1.66)
(Decrease)/Increase in Provision	-	0.58
Cash generated from Operations before Extra Ordinary Items	(60.46)	(50.45)
Direct Taxes Paid	-	-
Net cash flows from operating activities (A)	(60.46)	(50.45)
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment & Investment Properties	-	-
Sale of Property, Plant & Equipment	-	-
Decrease/(Increase) in Other Bank Balance	-	-
Interest Received (Net of Tax Deducted at Source)	-	-
Cash generated from Investing Activities	-	-
Direct Taxes Paid	-	-
Net cash flows from/(used in) investing activities (B)	-	-
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Increase in Borrowings	60.91	49.20
Borrowings Repaid	-	-
Interest Expenses	-	-
Net cash flows from/(used in) financing activities (C)	60.91	49.20
Net increase/(decrease) in cash and cash equivalents (A+B+C)	0.45	(1.25)
Cash and Cash Equivalents - Opening	2.47	4.24
Cash and Cash Equivalents - Closing	2.92	2.99

Notes:

1. The Cash flow statement has been prepared under the "Indirect Method" as set out in Accounting Standard (Incl-AS).

2. Cash and Cash Equivalents includes:

a) Cash in Hand	0.27	-
b) Balances with Banks	2.65	2.99
Total	2.92	2.99

3. Amount in brackets represents Cash Outflows

For and on behalf of the Board of Directors
JAYABHARAT CREDIT LIMITED

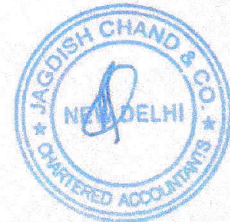
Arun Mitter

Director

(DIN: 00022941)

Place : New Delhi

Date : 06th November, 2024



JAGDISH CHAND & CO.

CHARTERED ACCOUNTANTS

H-20, LGF, GREEN PARK (MAIN), NEW DELHI- 110 016, INDIA
Phones: 26533626, 41759467 Fax: 41759467 email: mail@jchandco.org

To
The Board of Directors
JAYABHARAT CREDIT LIMITED

LIMITED REVIEW REPORT OF THE INDEPENDENT AUDITORS ON THE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2024

1. We have reviewed the accompanying Statement of Unaudited Financial Results of JAYABHARAT CREDIT LIMITED (the 'Company') for quarter and half year ended September 30, 2024 (the 'Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, as amended (the "Listing Regulations").
2. The preparation of the Statement 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 Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, and in compliance with Regulation 33 of the Listing Regulations is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review 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 financial statements are free of material misstatement. 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, 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 Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We draw attention to Note No. 5, as explained in the notes as on 30th September 2024, the company has accumulated losses of ₹ 7,496.38 lakhs and incurred Net loss of ₹ 21.07 lakhs during the quarter ended 30th September, 2024 and as of that date the company's current liabilities exceeds its total assets by ₹ 6,028.68 lakhs. The company has negative worth of ₹ 6,028.68 lakhs as on 30th September 2024. The Company is not into active business at present. This indicates that a material uncertainty exists that may cast significant doubt on the company's ability to continue as a Going Concern. The

OFFICES AT NOIDA, BHIWADI (RAJASTHAN), AHMEDABAD (GUJRAT), PATNA (BIHAR)



JAGDISH CHAND & CO.
CHARTERED ACCOUNTANTS

H-20, LGF, GREEN PARK (MAIN), NEW DELHI- 110 016, INDIA
Phones: 26533626, 41759467 Fax: 41759467 email: mail@jchandco.org

company has received continuing support from promoters as Inter Corporate Deposits for ₹ 5,969.49 lakhs, accordingly the Financial Results have been prepared on Going Concern Basis.

Our opinion is not modified in respect of above matter.

For JAGDISH CHAND & CO.
Firm Registration Number: 000129N
Chartered Accountants

Preeti



Preeti Basniwal
Partner

Membership Number: 531468
UDIN: 24531468BKHKLQ6910

Date: November 6, 2024
Place of Signature: New Delhi

OFFICES AT NOIDA, BHIWADI (RAJASTHAN), AHMEDABAD (GUJRAT), PATNA (BIHAR)