



(Erstwhile Jiwanram Sheoduttrai Industries Pvt. Ltd.)

To,

Date: 14.11.2023

National Stock Exchange of India,
Listing Department,
Exchange Plaza, Plot No.: C/1,
Block G, Bandra Kurla Complex, Bandra (East),
Mumbai - 400 051

SYMBOL: JIWANRAM

Sub: Outcome of Board Meeting dated Tuesday, 14th of November, 2023.

Respected Sir/Madam,

Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulation, 2015, ("Listing Regulations"), this is to inform that the meeting of the Board of Directors of the Company held today i.e. **Tuesday, 14th November, 2023**; considered and approved the Un-Audited Financial Results of the Company for the half-year ended 30th September, 2023.

Please find enclosed herewith Statement of Un-Audited Financial Results for the half-year ended 30th September, 2023 along with the Auditors Review Report issued by the Statutory Auditors of the Company.

The meeting of the Board of Directors of the Company commenced at 11:00 A.M. and concluded at 16.00 P.M.

You are requested to please take the same on your record.

Regards

For Jiwanram Sheoduttrai Industries Limited
(Erstwhile Jiwanram Sheoduttrai Industries Private Limited)

Alok Prakash
Managing Director
DIN: 00375634

Enclosed- As above

Jiwanram Sheoduttrai Industries Limited [Erstwhile Jiwanram Sheoduttrai Industries Private Limited]

CIN - U17111WB1997PLC085533

Balance Sheet as on 30th September, 2023

Particulars	September 30, 2023	March 31, 2023
	Amount in Lakhs(Rs.)	Amount in Lakhs(Rs.)
	(Unaudited)	(Audited)
A EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share Capital	2,474.82	1,732.62
(b) Reserves & Surplus	3,736.59	3,069.74
Total of Shareholders' Fund	6,211.41	4,802.36
2 Non-current liabilities		
(a) Long-Term Borrowings	3,154.52	3,522.34
(b) Deferred Tax Liability (net)	203.56	203.06
(c) Other Long Term Liabilities	204.75	360.80
Total of Non-Current Liabilities	3,562.83	4,086.20
3 Current liabilities		
(a) Short-Term Borrowings	1,779.63	1,736.65
(b) Trade Payables		
(i) Dues to Micro & Small Enterprises	11.36	16.03
(ii) Dues to others	828.68	798.55
(c) Other current liabilities	374.56	417.79
(d) Short term Provisions	256.79	254.79
Total of Current Liabilities	3,251.02	3,223.80
Total Equity & Liabilities	13,025.26	12,112.36
B ASSETS		
1 Non-Current Assets		
(a) Property, Plant, Equipment & Intangible Assets		
(i) Property, Plant & Equipment	2,612.46	2,646.76
(ii) Capital Work in Progress	59.70	59.70
(b) Non Current Investments	2.63	2.63
(c) Long Term Loan and Advances	70.66	70.66
(d) Other Non Current Assets	333.57	324.62
Total of Non-Current Assets	3,081.02	3,104.37
2 Current assets		
(a) Inventories	2,945.05	2,950.04
(b) Trade Receivables	4,259.81	4,337.75
(c) Cash and Cash Equivalents	941.87	80.02
(d) Short term Loans and Advances	1,797.52	1,640.19
Total of Current Assets	9,944.25	9,008.00
Total Assets	13,025.26	12,112.36



Place: Kolkata
Date: 14.11.2023

For and on behalf of Board of

Jiwanram Sheoduttrai Industries Limited [Erstwhile
Jiwanram Sheoduttrai Industries Private Limited]

For Jiwanram Sheoduttrai Industries Limited

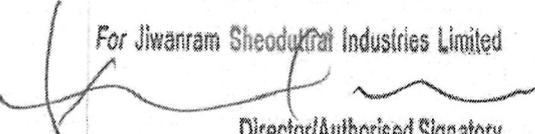
(Signature)
Director/Authorised Signatory

Alok Prakash
(Managing Director)

DIN No: 00375634

Jiwanram Sheodutrai Industries Limited [Erstwhile Jiwanram Sheodutrai Industries Private Limited] CIN - U17111WB1997PLC085533 Statement of Profit & Loss for the half year ended 30th September, 2023			
Particulars		Half year Ended 30th September, 2023 Amount in Lakhs(Rs.) (Unaudited)	Year Ended 31st March, 2023 Amount in Lakhs(Rs.) (Audited)
A	INCOME		
	Revenue from Operations	1,758.91	4,231.67
	Other Income	37.60	366.75
I	TOTAL INCOME	1,796.51	4,598.41
B	EXPENSES		
	Cost of Raw Materials consumed	1,117.24	2,739.49
	Change in Inventories of Finished Goods, Work-In-Progress & Traded Goods	85.92	128.58
	Employee Benefit Expenses	115.50	286.25
	Finance Charges	111.69	187.26
	Depreciation & Amortization Expenses	29.00	64.93
	Other Expenses	240.85	629.10
II	TOTAL EXPENSES	1,700.19	4,035.61
III	PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX	96.32	562.81
IV	EXCEPTIONAL ITEM		
	Profit / (Loss) on Sale of Assets	-	-1.58
V	PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX	96.32	561.23
	Extraordinary items Income/ (Expenses)	-	-
VI	PROFIT BEFORE TAX	96.32	561.23
VII	TAX EXPENSE:		
	(1) Current tax		
	- Provision for Income Tax	27.00	147.65
	- MAT Credit Entitlement	-	-
	(2) Deferred Tax		
	- Deferred Tax Liability Created/ (Reversal)	0.50	10.93
	Total of Tax Expenses	27.50	158.58
VIII	PROFIT/(LOSS) FOR THE YEAR (VI-VII)	68.82	402.65
	EARNING PER SHARE (Nominal value of share ` 10)		
	Basic & Diluted Earning Per Share	0.28	2.20
<p>Notes:</p> <p>The Financial Results of the Company for the half year and year ended 30th September, 2023 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 14th November, 2023. The Statutory Auditors of the Company have reviewed these results and the results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.</p> <p>2 The company, during the year 2022-23 has issued 1,23,75,875 Fully Paid Bonus equity shares having a par value of ` 10/- per share by utilizing its balance in the General Reserve and Profit and Loss balance.</p> <p>3 The company, during the period April to September 2023, 74,22,000 No of shares of face value Rs.10 has been issue at a premium of Rs.13/- per share through initial public offer.</p>			



For Jiwanram Sheodutrai Industries Limited

 Director/Authorised Signatory

Jiwanram Sheoduttrai Industries Limited [Erstwhile Jiwanram Sheoduttrai Industries Private Limited]
CIN - U17111WB1997PLC085533

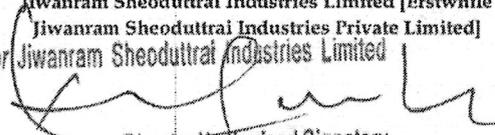
Statement of Profit & Loss for the half year ended 30th September, 2023

4 The Balance appearing under the Trade Receivables(Dr & Cr balance) , Trade Payables (Dr & Cr balance) , Loans & advances Given/taken and other current assets including in the ordinary course of business is subject to confirmation.

5 The figures for the previous period/year have been regrouped /reclassified wherever necessary to confirm with the current period classification.

For and on behalf of Board of

Jiwanram Sheoduttrai Industries Limited [Erstwhile
Jiwanram Sheoduttrai Industries Private Limited]
For Jiwanram Sheoduttrai Industries Limited


Director/Authorised Signatory

Alok Prakash
(Managing Director)

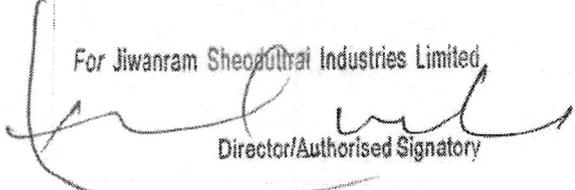
DIN No: 00375634



Place : Kolkata
Date : 14.11.2023

Jiwanram Sheoduttrai Industries Limited [erstwhile Jiwanram Sheoduttrai Industries Private Limited]			
CIN - U17111WB1997PLC085533			
Cash Flow Statement for the half year ended 30th September, 2023			
		Half year Ended 30th September, 2023	Year Ended 31st March, 2023
A	Cash Flow From Operating Activities	Amount in Lakhs(Rs.) (Unaudited)	Amount in Lakhs(Rs.) (Audited)
	Profit before tax from continuing operations	96.32	561.23
	Profit Before Tax	96.32	561.23
	Non cash & Non operating item		
	Depreciation	29.00	64.93
	Interest & Finance Charges	111.69	187.26
	Foreign Exchange (Gain)/Loss	-36.05	-335.39
	Interest Received	-0.03	-5.29
	(Profit) / Loss on Sale of Fixed Assets	-	1.58
	Operating Profit before working capital changes	200.93	474.31
	Movements in Working Capital:		
	Increase/(Decrease) in Trade Payables	25.46	167.67
	Increase/(Decrease) in Other Current Liabilities	-43.23	-14.33
	Decrease/(Increase) in Trade Receivables	77.94	-885.00
	Decrease/(Increase) in Inventories	5.00	-43.97
	Decrease/(Increase) in Loan and Advances	-173.97	131.10
	Decrease/(Increase) in Other Non Current Assets	-10.95	
	Net cash flow before Tax and Extra ordinary Item	81.19	-170.22
	Direct Taxes (Paid) /Refund	-8.37	-21.97
	Foreign Currency Exchange Gain/(Loss)	36.05	335.39
	Net cash flow from / (used in) operating activities (A)	108.87	143.21
B	Cash flows from investing activities		
	Purchase of Fixed Assets, including Intangible Assets, CWIP and Capital Advances	-8.99	-84.15
	Proceeds from sale of Fixed Assets		20.47
	Sale/(Purchase) of Investments	-	68.45
	Interest Received	0.03	5.29
	Net cash flow from/(used in) investing activities (B)	-8.96	10.06
C	Cash flows from financing activities		
	Increase in Share Capital (Including Security Premium)	1,354.52	-
	Proceeds/(Repayment) From Long Term Borrowings	-367.82	-4.91
	Proceeds/(Repayment) from Short Term Borrowings	42.99	32.98
	(Decrease)/Increase in Other Non Current Liabilities	-156.06	21.04
	Interest Paid	-111.69	-187.26
	Net cash flows from/(used in) in financing activities (C)	761.94	-138.15



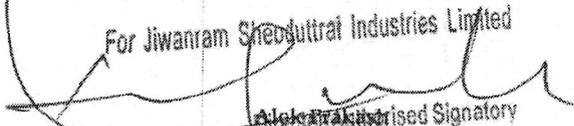
For Jiwanram Sheoduttrai Industries Limited

 Director/Authorised Signatory

Jiwanram Sheoduttrai Industries Limited [Erstwhile Jiwanram Sheoduttrai Industries Private Limited]
Cash Flow Statement for the half year ended 30th September, 2023

Component of cash and cash equivalents	Half year Ended 30th September, 2023	Year Ended 31st March, 2023
	Amount (₹)	Amount (₹)
Net increase / (decrease) in cash and cash equivalent (A+B+C)	861.85	15.12
Cash and cash equivalent at the beginning of the year	80.02	64.90
Cash and cash equivalent at the end of the year	941.87	80.02
Cash on Hand	109.18	68.82
With Banks - On Current Account	832.69	11.20
Deposits with maturity less than three months		-
Total cash and cash equivalents	941.87	80.02
Summary of Significant accounting policies		

For and on behalf of Board of
 Jiwanram Sheoduttrai Industries Limited [Erstwhile Jiwanram Sheoduttrai
 Industries Private Limited]



For Jiwanram Sheoduttrai Industries Limited

 Director/Authorised Signatory
 (Managing Director)
 DIN No: 00375634



S. K. Bhalotia & Co.

Chartered Accountants

Unit-1A, 1st Floor
23, Gangadhar Babu Lane
Near Bowbazar Firangi Kalibari
Kolkata - 700 012
Tele Fax : 033 4073 0113
Mobile : +91 98312 52170

**INDEPENDENT AUDITORS REVIEW REPORT ON
REVIEW OF INTERIM FINANCIAL RESULTS**

To the Board of Directors of

Jiwanram Sheoduttrai Industries Limited

[Erstwhile Jiwanram Sheoduttrai Industries Private Limited]

- 1) We have reviewed the accompanying statement of unaudited standalone financial results of **Jiwanram Sheoduttrai Industries Limited** for the half year ended September 30, 2023 ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
- 2) 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 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 provides 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 above nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Accounting Standards (AS) 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, read with the circular issued from time to time, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place - Kolkata

Date - 14/11/ 2023



For For S.K Bhalotia & Co.
Chartered Accountants
Firm's Registration No: 324923E

Sunil Bhalotia

CA Sunil Bhalotia
(Proprietor)

Membership No- 061232

UDIN- 23061232BGSWKY1638