

**JAYANT (INDIA) LIMITED**  
**CIN:L51226WB1983PLC036407**  
**REGD OFF: BL-E 39 Sibnath Sastri Sarani,**  
**New Alipore, Kolkata-700053**  
**PH: 4010-9000, email: binnany@gmail.com**

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**Date: 30.05.2025**

To,  
The Calcutta Stock Exchange Limited  
7, Lyons Range,  
Kolkata – 700 001

**Sub: Outcome of the Board Meeting held on Friday, 30<sup>th</sup> May, 2025**

Dear Sir/Madam,

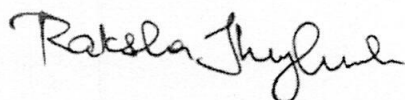
Pursuant to Regulation 33 of SEBI (LODR) Regulation, 2015 we wish to inform you that the Meeting of Board of Directors of the Company held today i.e. Friday, 30<sup>th</sup> May, 2025 at its registered office have considered and approved inter-alia, the standalone Audited Financial Results and Limited Review Report of the Company for the quarter and year ended 31<sup>st</sup> March, 2025.

The aforesaid Board Meeting commenced at 02:30 P.M. and concluded at 06:50 P.M.

Please acknowledge and take on record the same.

Thanking You,

Yours Faithfully,  
For, **Jayant(India) Limited**



**RAKSHA JHUNJHUNWALA**  
**Company Secretary**

**Encl:** Audited Financial Results and Audit Report of the Company for the quarter and year ended 31<sup>st</sup> March, 2025.

**Independent Auditor's Report on Quarterly and Year to Date Financial Results of Jayant(India)Ltd for the year ended March 31<sup>st</sup>, 2025, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

To,  
The Board of Directors,  
M/s Jayant(India)Limited  
BL-E 39 Sibnath Sastri Sarani,  
New Alipore, Kolkata-700053

**OPINION:**

We have audited the accompanying annual financial results of Jayant(India)Limited (hereinafter referred to as the "Company") for the year ended 31<sup>st</sup> March 2025, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31<sup>st</sup> March 2025.

**BASIS FOR OPINION:**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.

**MANAGEMENT'S AND BOARD OF DIRECTORS' RESPONSIBILITIES FOR THE ANNUAL FINANCIAL RESULTS:**

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.





The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended ("Ind AS"), and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

## **AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE ANNUAL FINANCIAL RESULTS:**

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.





- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern,
- Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards



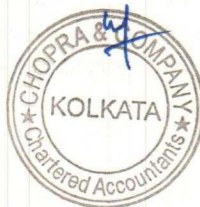
**OTHER MATTERS:**

The standalone annual financial results include the results for the quarter ended 31<sup>st</sup> March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the Listing Regulations.

**For CHOPRA & COMPANY**

Chartered Accountants

FRN: 308035E



**M. K. DUGAR**

Partner

(M. No. 053684)

Dated the 30<sup>th</sup> day of May, 2025

**UDIN: 25053684BMITBI8751**



**Jayant(India) Ltd**


REGD. OFFICE: BL-E 39 Sibnath Sastri Sarani, New Alipore, Kolkata-700053  
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**Standalone Financial Results for the period ended 31st March 2025**

(Rupees in lakhs)

Sl. No	Particulars	For the Quarter Ended			Year ended	
		31.03.2025 (Audited)	31.12.2024 (Un Audited)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
1	<b>Income from Operations</b>					
	(a) Net Sales/Income from Operation	31.86	-	83.01	40.20	104.60
	(b) Other Operating Income	(20.03)	5.85	(43.36)	7.80	10.37
	<b>Total Income from Operations (a+b)</b>	<b>11.83</b>	<b>5.85</b>	<b>39.64</b>	<b>48.00</b>	<b>114.96</b>
2	<b>Expenses</b>					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchase of Stock-in-Trade	4.87	7.01	37.37	16.06	81.92
	(c) Changes in Inventories of Stock in Trade	(4.87)	(7.01)	(10.53)	(8.40)	(33.29)
	(d) Employee benefits expense	10.50	2.74	7.48	26.16	23.48
	(e) Finance Costs	(0.01)	-	(0.08)	-	-
	(f) Depreciation & Amortisation expenses	0.65	-	1.48	0.65	1.48
	(g) Other expenses	5.18	3.27	(1.86)	12.62	16.70
	<b>Total Expenses (a to g)</b>	<b>16.32</b>	<b>6.01</b>	<b>33.86</b>	<b>47.09</b>	<b>90.29</b>
3	<b>Profit/(Loss) from operations before tax and exceptional items(1-2)</b>	<b>(4.49)</b>	<b>(0.16)</b>	<b>5.79</b>	<b>0.91</b>	<b>24.68</b>
4	<b>Exceptional items</b>	<b>4.70</b>	<b>-</b>	<b>-</b>	<b>4.70</b>	<b>-</b>
5	<b>Profit/(Loss) before tax(3+4)</b>	<b>(9.19)</b>	<b>(0.16)</b>	<b>5.79</b>	<b>(3.79)</b>	<b>24.68</b>
6	<b>Tax expense</b>					
	- Current Tax	-	-	3.85	-	3.85
	- Deferred Tax	0.90	-	0.69	0.90	0.69
	MAT Credit Entitlement	-	-	(1.30)	-	(1.30)
	- Prior Period Tax	-	-	0.72	-	0.72
7	<b>Net Profit/(Loss) after tax(5+6)</b>	<b>(10.09)</b>	<b>(0.16)</b>	<b>1.83</b>	<b>(4.69)</b>	<b>20.72</b>
8	<b>Net Profit/(Loss) after taxes, minority interest and share of profit/(loss) of associates(7+B+9)</b>	<b>(10.09)</b>	<b>(0.16)</b>	<b>1.83</b>	<b>(4.69)</b>	<b>20.72</b>
9	<b>Paid up Equity Share Capital (Face value ` 10/- each)</b>	<b>72.840</b>	<b>72.840</b>	<b>72.840</b>	<b>72.840</b>	<b>72.840</b>
	Less: Calls unpaid	-	-	-	-	-
	<b>Paid up Equity Share Capital (`)</b>	<b>72.840</b>	<b>72.840</b>	<b>72.840</b>	<b>72.840</b>	<b>72.840</b>
10.i	<b>Earning Per Share(before extraordinary items)(of ` 10/- each) (not annualised)</b>					
	(a) Basic	(1.39)	(0.02)	0.25	(0.64)	2.84
	(a) Diluted	(1.39)	(0.02)	0.25	(0.64)	2.84
10.ii	<b>Earning Per Share(after extraordinary items)(of ` 10/- each) (not annualised)</b>					
	(a) Basic	(1.39)	(0.02)	0.25	(0.64)	2.84
	(a) Diluted	(1.39)	(0.02)	0.25	(0.64)	2.84
	See accompanying note to the Financial Results					

For and on behalf of the Board of Directors  
Jayant(India) Ltd

  
Gopal Das Binnany  
(Director)  
DIN: 00654062

Place: Kolkata  
Date: 30-05-2025  
UDIN: 25053684BMITB18751



# Jayant (India) Ltd

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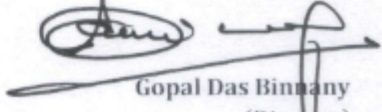
CIN: L51226WB1983PLC036407, Email ID - binnany@gmail.com

## Cash flow statement for the year ended 31st March 2025

(Rupees in lakhs)

	Particulars	Year ended	
		31.03.2025 (Audited)	31.03.2024 (Audited)
	<b>Cash flow from operating activities</b>		
	Profit/ (Loss) before tax	0.91	24.68
	<b>Non-cash adjustment to reconcile profit before tax to net cash flows</b>		
	Depreciation	0.65	1.48
	Interest Income	-8.03	(7.58)
	Dividend Received	-23.11	(24.29)
	Loss on Sale of Investment	-0.98	-
	Sale of Investment (Profit)	-	(19.01)
	Rent Received	-4.47	(4.44)
	Provision for Gratuity	1.09	-
	Operating profit before working capital changes	-33.94	(29.17)
	Movements in working capital :		
	Inventories	-8.40	(33.29)
	Decrease/(increase) in other current assets	5.04	(11.83)
	(Increase)/Decrease in Trade Payables, other financial and non-financial liabilities and provisions	-2.03	1.50
	<b>Net cash flow from/ (used in) operating activities (A)</b>	-39.33	(72.78)
	<b>Direct taxes (paid)/refund</b>	-1.29	(4.68)
	<b>Cash flows from investing activities</b>		
	(Purchase)/Sale of PPE	-0.16	-
	(Purchase)/Sale of Investment (net)	-0.70	28.06
	Dividend Received	23.11	24.29
	Sale of Investment (Profit)	2.25	19.01
	Interest Income	8.03	7.58
	Deposit (Paid)/Received	-	(1.31)
	Rent Received	4.47	4.44
	<b>Net cash flow from/(used in) investing activities (B)</b>	37.01	82.08
	<b>Cash flows from financing activities</b>		
	Proceeds/(Repayments) from short term borrowings (net)	-	-
	<b>Net cash flow from/(used in) financing activities (C)</b>	-	-
	<b>Net increase/(decrease) in cash and cash equivalents (A + B + C)</b>	-3.62	4.62
	Cash and cash equivalents at the beginning of the year	5.23	0.61
	<b>Cash and cash equivalents at the end of the year</b>	1.61	5.23

For and on behalf of the Board of Director:  
Jayant(India) Ltd

  
**Gopal Das Binnany**  
(Director)  
DIN: 00654062

Place: Kolkata

Date : 30-05-2025

UDIN: 25053684BMITB18751

# Jayant (India) Ltd

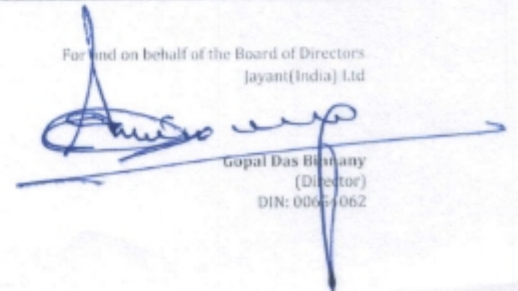
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Statement of Assets & Liabilities as on 31st March, 2025

(Rupees in lakhs)

Particulars	Standalone	
	Year ended	
	31.03.2025 (Audited)	31.03.2024 (Audited)
<b>Assets</b>		
<b>Non-Current Assets</b>		
(a) Property, Plant and Equipment	4.41	4.89
(b) Capital Work-in-Progress		
(c) Financial Assets	23.23	28.99
i) Investment		
ii) Loan		
iii) Deposits & Others	8.46	8.01
(d) Deferred Tax Assets	0.21	
(e) Other Non Current Assets		
<b>Total Non Current Assets</b>	<b>36.31</b>	<b>41.89</b>
<b>Current Assets</b>		
(a) Inventories	299.46	291.064
(b) Financial Assets		
(i) Investments		
(ii) Trade Receivable	1.61	5.23
(iii) Cash & Cash Equivalent		
(iv) Bank Balance other than (3) above	99.15	100.24
(v) Loans		4.92
(c) Other Current Assets		3.95
(d) Current Tax Expense		
<b>Total Current Assets</b>	<b>400.22</b>	<b>405.40</b>
<b>Total Assets</b>	<b>436.53</b>	<b>447.29</b>
<b>Equity &amp; Liabilities</b>		
(a) Equity Share Capital	72.84	72.84
(b) Other Equity	354.83	363.36
<b>Equity Attributable to the Equity Holder of the Company</b>	<b>427.67</b>	<b>436.20</b>
<b>Liabilities</b>		
<b>Non Current Liabilities</b>		
<b>i) Financial Liabilities</b>		
a) Trade and Other payables	-	-
b) Long Term Borrowings	-	-
c) Other Financial Liabilities	-	-
<b>ii) Provisions</b>		
<b>iii) Deferred Tax Liabilities</b>		
<b>iv) Other Non Current Liabilities</b>		
<b>Total Non-current Liabilities</b>	<b>427.67</b>	<b>436.20</b>
<b>Current liabilities</b>		
<b>i) Financial Liabilities</b>		
a) Deposits	2.92	2.92
b) Other Financial Liabilities	1.18	3.21
	4.10	6.13
<b>ii) Other Current Liabilities</b>	4.76	4.96
<b>iii) Provisions</b>		
<b>iv) Current Tax Liabilities</b>		
<b>Total Current Liabilities</b>	<b>8.86</b>	<b>11.09</b>
<b>Total Liabilities</b>	<b>436.53</b>	<b>447.29</b>

For and on behalf of the Board of Directors  
Jayant (India) Ltd

  
Gopal Das Binnany  
(Director)  
DIN: 0064062

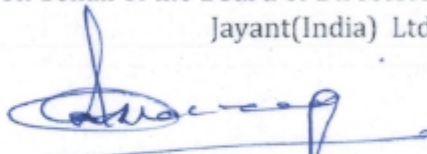
Place: Kolkata  
Date : 30-05-2025  
UDIN: 250226WB1983PLC036407



### Notes

1. The above financial results were taken on record at the meeting of the Board of Directors held on 30th May, 2025.
2. The Company has only one business segment.
3. The above financial results of the company has been prepared in accordance with the Indian Accounting Standards ("Ind-As") as prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standard) Rules 2015, as amended.
4. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30th May, 2025.
5. The previous period figures have been regrouped/rearranged wherever considered necessary.

For and on behalf of the Board of Directors  
Jayant(India) Ltd



**Gopal Das Binnany**  
(Director)  
DIN: 00654062

Place: Kolkata  
Date: 30-05-2025