

**Limited Review Report on Unaudited Quarterly Standalone Financial Results of Jyotirgamya Enterprises Limited, Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015(as amended)**

**To the Board of Directors of  
Jyotirgamya Enterprises Limited**

118 Vishal Tower, Janakpuri, New Delhi- 110058.

We have reviewed the accompanying statement of unaudited financial results of **M/s. Jyotirgamya Enterprises Limited** (the "Company") for the quarter and half year ended on 30th September, 2024.

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.

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.

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 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of this matter.

**For AMIT AGARWAL & CO.**  
Chartered Accountants  
FRN: 08359C



Suraj Kumar Singh

**Partner**

M. No- 440365

Place: New Delhi

Date: 07/11/2024

UDIN: **24440365BKCLJI9620**

---

**Head Office:**

**8 & 9 Swaroop Arcade, (Opp. Pragati Kendra), Kapoorthala, Aliganj, Lucknow-226024**

**Mobile: 6394182153, Email: amit@anshindia.in**

# Jyotirgamy Enterprises Ltd

Regd. Office: 118, Vishal Tower, Janakpuri, New Delhi-110058  
Website: www.jeltrade.com / Corporate Identity Number (CIN): L24100DL1986PLC234423

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

Sl. No.	Particulars	Amount (₹) (in Lakh.)					
		Three months ended	Preceding three months ended	Preceding three months ended	Six Months Ended		Previous Financial Year ended
		30.09.2024 Unaudited	30.06.2024 Unaudited	30.09.2023 Unaudited	30.09.2024 Unaudited	30.09.2023 Unaudited	31.03.2024 Audited
<b>I. INCOME</b>							
Revenue from Operations	-	-	-	-	-	-	
Other Income	-	-	-	-	-	-	
<b>Total Income</b>	-	-	-	-	-	-	
<b>II. EXPENSES</b>							
a) Cost of materials/services consumed	-	-	-	-	-	-	
b) Purchases of stock-in-trade	-	-	-	-	-	-	
c) Change in inventories of finished goods, work-in progress and stock-in trade	-	-	-	-	-	-	
d) GST / Excise Duty & Service Tax recovered (refer Note 3)	-	-	-	-	-	-	
e) Employee benefits expenses	-	-	-	-	-	-	
f) Finance costs	-	-	-	-	-	-	
g) Depreciation and Amortisation expenses	0.04	0.04	0.05	0.04	0.05	0.24	
h) Other expenses	-	-	-	-	-	0.98	
i) Bad debts, advances & Miscellaneous balances written off (net)	-	-	-	-	-	-	
j) Loss/(Profit) on sales of Investment (net)	-	-	-	-	-	-	
<b>Total Expenses</b>	<b>0.04</b>	<b>0.04</b>	<b>0.05</b>	<b>0.04</b>	<b>0.05</b>	<b>1.22</b>	
<b>III Profit / (loss) before exceptional items and tax (I-II)</b>	<b>(0.04)</b>	<b>(0.04)</b>	<b>(0.05)</b>	<b>(0.04)</b>	<b>(0.05)</b>	<b>(1.22)</b>	
<b>IV Exceptional item</b>	-	-	-	-	-	-	
<b>V Profit / (Loss) before tax (III-IV)</b>	<b>(0.04)</b>	<b>(0.04)</b>	<b>(0.05)</b>	<b>(0.04)</b>	<b>(0.05)</b>	<b>(1.22)</b>	
<b>VI Tax expense</b>							
Current Tax	-	-	-	-	-	-	
MAT credit Entitlement	-	-	-	-	-	-	
Deferred Tax	0.03	0.03	0.03	0.05	0.05	0.11	
<b>VII Profit / (Loss) after tax for the period from continuing operations (V - VI)</b>	<b>(0.07)</b>	<b>(0.07)</b>	<b>(0.08)</b>	<b>(0.09)</b>	<b>(0.10)</b>	<b>(1.33)</b>	
<b>VIII Other Comprehensive Income</b>							
a) Items that will not be reclassified to profit or loss	-	-	-	-	-	-	
b) Items that will be reclassified to profit or loss;	-	-	-	-	-	-	
<b>Other comprehensive income for the period after tax (VIII)</b>	-	-	-	-	-	-	
<b>IX Total comprehensive income for the period (VII + VIII)</b>	<b>(0.07)</b>	<b>(0.07)</b>	<b>(0.08)</b>	<b>(0.09)</b>	<b>(0.10)</b>	<b>(1.33)</b>	
<b>X Paid-up Equity Share Capital (Face value of Re.10/- each)</b>	230.00	230.00	230.00	230.00	230.00	230.00	
<b>XI Reserves</b>	55.84	55.88	57.20	57.20	57.25	55.92	
<b>XII Earnings per Share (face value of Re 1/- each) -</b>							
(a) Before Exceptional items - Basic	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.06)	
- Diluted	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.06)	
(b) After Exceptional items - Basic	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.06)	
- Diluted	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.06)	

**Notes :**

- The above Unaudited Standalone Financial Results of the Company for the quarter and half year ended **30th September, 2024** have been reviewed, recommended and were approved by the Board of Directors at their meeting held on **07th November, 2024**. The Statutory Auditors of the Company have carried out a Limited Review of aforesaid results.
- The figures of the previous periods have been regrouped/ rearranged wherever considered necessary.
- No Investor Complaint were pending at the end of the quarter

By order of the Board

Place : New Delhi  
Date : 07/11/2024



*Anil Ganpatlaji Jain*  
Anil Ganpatlaji Jain  
Managing Director  
DIN:- 10455523



# JYOTIRGAMYA ENTERPRISES LIMITED

CIN: L24100DL1986PLC234423

Regd. Office: 118, Vishal Tower, Janakpuri, New Delhi-110058

## BALANCE SHEET AS AT SEPTEMBER 30, 2024

PARTICULARS	(Amount in Lacs)	
	As at 30.09.2024 (Unaudited)	As at 31.03.2024 (Audited)
<b>ASSETS</b>		
<b>Non Current Assets</b>		
(a) Property, Plant and Equipment	180.50	180.58
(b) Financial Assets		
(i) Investments	38.46	38.46
(ii) Loans	140.08	140.13
(c) Income Tax Assets (Net)	0.78	0.83
<b>Total Non - Current Assets</b>	<b>359.81</b>	<b>359.99</b>
<b>Current Assets</b>		
(a) Inventories	0.46	0.46
(b) Financial Assets		
(i) Trade Receivables	20.50	20.50
(ii) Cash and Cash Equivalents	2.88	2.83
(iii) Loans & Advances	0.28	0.28
<b>Total Current Assets</b>	<b>24.13</b>	<b>24.08</b>
<b>Total Assets</b>	<b>383.94</b>	<b>384.07</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share Capital	254.74	254.74
(b) Other Equity	55.79	55.92
<b>Total Equity</b>	<b>310.53</b>	<b>310.66</b>
<b>LIABILITIES</b>		
<b>Non Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	-	-
<b>Total Non Current Liabilities</b>	<b>-</b>	<b>-</b>
<b>Current Liabilities</b>		
(a) Financial Liabilities		
(i) Trade Payables		
a) Total outstanding due to MSME	-	-
b) Total outstanding due to others	33.55	33.55
(ii) Other Financial Liabilities	39.85	39.85
<b>Total Current Liabilities</b>	<b>73.41</b>	<b>73.41</b>
<b>Total Equity and Liabilities</b>	<b>383.94</b>	<b>384.07</b>
See accompanying Notes forming a part of the financial statements	-	-

For and on behalf of the Board of Directors  
Jyotirgamy Enterprises Limited



  
ANIL GANPATLAJI JAIN  
Managing Director  
DIN:10455523

# JYOTIRGAMYA ENTERPRISES LIMITED

CIN: L24100DL1986PLC234423

Regd. Office: 118, Vishal Tower, Janakpuri, New Delhi-110058

## CASH FLOW STATEMENT FOR THE PERIOD END 30 SEPTEMBER,2024

(Amount in Lacs)

PARTICULARS	As at	As at
	30.09.2024	31.03.2024
	(Unaudited)	(Audited)
<b>A Cash flow from Operating Activities</b>		
Net Profit / (Loss) before Tax	(0)	(1)
Depreciation written off	0	0
Other Income	-	-
Interest paid	-	-
Operating Profit / (Loss) before working Capital Changes	(0)	(1)
Adjustments for changes in Working Capital		
Increase/ Decrease in Debtors	-	1
Increase/ Decrease in Stock	-	-
Increase/ Decrease other Current Assets	(0)	1
Increase/ Decrease other Current Liabilities	-	0.87
Cash generated from / (Used in) Operating Activities	(0)	1
Taxes (Paid) /Refund Received (Net of TDS)	(0)	
<b>Net Cash generated from / (Used in ) Operating Activities (A)</b>	<b>0</b>	<b>1</b>
<b>B Cash flow from Investing Activities</b>		
Purchase of Fixed assets	-	-
Inter Corporate Investment	-	-
Inter Corporate Loan (Given)/ Received Back	-	(1)
Profit / Loss on sale of investments	-	-
Interest Income	-	-
<b>Net Cash generated from / (Used in ) Investing Activities (B)</b>	<b>-</b>	<b>(1)</b>
<b>C Cash flow from Financing Activities</b>		
Inter Corporate Loan Taken / (Repaid)	-	-
Interest Paid	-	-
<b>Net Cash generated from / (Used in ) Financing Activities (C)</b>	<b>-</b>	<b>-</b>
<b>Net Increase in Cash and Cash Equivalents (A+B+C)</b>	<b>0</b>	<b>0</b>
Cash and Cash Equivalents at the Beginning of the Year	3	2
<b>Cash and Cash Equivalents at the End of the Year</b>	<b>3</b>	<b>3</b>
Cash and Cash Equivalents at the End of the Year Comprises of		
Cash in hand	2	2
Balances with Scheduled Banks		
Current Accounts	1	1
<b>Total</b>	<b>3</b>	<b>3</b>


Notes:-

1. The above Cash Flow Statement has been prepared under the Indirect Method as set out in Indian Accounting Standard-7 (Ind AS-7) on Statement of Cash Flows issued by the Institute of Chartered Accountants of India.
2. Previous Year figures has been regrouped wherever necessary to confirm the current years classification.

This is the cash flow statement referred to our report of even date.



For and on behalf of the Board of Directors  
Jyotirgamy Enterprises Limited

  
ANIL GANPATLAJI JAIN  
Managing Director  
DIN:10455523