

JYOTIRGAMYA ENTERPRISES LIMITED

CIN: L24100DL1986PLC234423

Regd Off: A1-G1, Ground Floor, Dilshad Garden, Shahdara, East Delhi, Delhi-110095

Statement of Audited Financial Results for the Quarter ended 31.03.2021

Amount (in Rs.)

Particulars	Three months ended	Preceeding three months ended	Corresponding Three months ended	Twelve months ended	Twelve Months ended
	31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1 Income from Operations					
a Net Sales/ Income from Operations	1,11,500	-	46,822	1,11,500	46,822
b Other operating income	-	-	-	-	-
REVENUE FROM OPERATIONS	1,11,500	-	46,822	1,11,500	46,822
Other Income	2,98,220	-	2,86,750	2,98,220	3,16,094
TOTAL INCOME	4,09,720	-	3,33,572	4,09,720	3,62,916
2 EXPENSES					
a Cost of Materials Consumed	-	-	-	-	-
b Purchases of Stock in trade	-	-	-	-	-
c Changes in Inventories of finished goods, stock in trade, work in progress and intermediates	86,920	-	44,160	86,920	44,160
d Employee Benefit Expenses	1,50,000	-	2,47,992	1,50,000	2,47,992
e Finance Costs	6,499	-	15,059.00	6,499	17,139
f Depreciation and amortization expenses	19,128	28,097	28,097	76,510	1,12,386
g Other Expenses	3,29,098	33,000	4,34,305	4,29,443	4,82,544
TOTAL EXPENSES	5,91,645	61,097	7,69,613	7,49,372	9,04,221
PROFIT BEFORE TAX	(1,81,925)	(61,097)	(4,36,041)	(3,39,652)	(5,41,305)
TAX EXPENSE					
a Current Tax	-	-	-	-	-
b Deferred tax	1,930	842	842	7,721	3,366
PROFIT FOR THE PERIOD	(1,83,855)	(61,938)	(4,36,883)	(3,47,373)	(5,44,671)
OTHER COMPREHENSIVE INCOME					
A					
i Items that will not be reclassified to profit or loss	-	-	-	-	-
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	-	-	-	-	-
Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
TOTAL COMPREHENSIVE INCOME	-	-	-	-	-
PAID UP EQUITY SHARE CAPITAL (Ordinary shares of Rs. 10/- each)	2,30,00,000	2,30,00,000	2,30,00,000	2,30,00,000	2,30,00,000
RESERVES	57,24,653	60,99,598	57,24,653	57,24,653	60,72,026
EARNING PER SHARE					
a Basic	(0.08)	(0.03)	(0.19)	(0.15)	(0.24)
b Diluted	(0.08)	(0.03)	(0.19)	(0.15)	(0.24)

Notes :

1 These financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. The above financial results of the Company for the quarter and year ended March 31, 2021 has been reviewed by the Audit committee and approved by the Board of Directors at their meeting held on 30th June 2021.

2 The Covid-19 pandemic has resulted in a significant decrease in the economic activities across the country, on account of lockdown that started on 25 March 2020. The Government has ordered temporarily closure of all non-essential businesses, imposed restrictions on movement of goods/material, travel etc. Management has evaluated COVID impact on the business which is extremely severe. Company's main business is manufacturing operations which were facing losses due to high costs and falling exports out of India. With the lockdown and migration of worker which comprise bulk of the labour force, manufacturing operations had to be shut in line with government directive. Given the high incidence of covid, fear of lockdown of plant/ city, lack of workers who have left town and no operations remain suspended. Formal wear market has taken a big hit with work with home change. Thus company has to explore other avenues to seek revenue and moving its manufacturing to casuals etc and has taken steps to bring in a management team to implement the same

3 Figures for the prior period have been regrouped and/or rearranges wherever considered necessary.

By order of the Board



Sahil

SAHIL MINHAJ KHAN
(Managing Director)
DIN:- 06624897

Place: New Delhi
Date: 30.06.2021

JYOTIRGAMYA ENTERPRISES LIMITED**CIN: L24100DL1986PLC234423****Regd Off: Regd Off: A1-G1, Ground Floor, Dilshad Garden,
Shahdara, East Delhi, Delhi-110095****Statement of Assets & Liabilities as at 31st March, 2021****Amount (in Rs.)**

PARTICULARS	As at current year end 31.03.2021	As at Previous year end 31.03.2020
	(Audited)	(Audited)
I ASSETS		
1 Non Current Assets		
(a) Property, Plant and Equipment	1,81,68,221.00	1,82,44,731
(b) Financial Assets		
(i) Investments	38,46,187.00	38,46,188
(ii) Loans	1,08,12,000.00	1,08,12,000
(iv) Others (to be specified)		
(c) Deferred tax assets (net)	1,14,361.00	1,22,082
2 Current Assets		
(a) Inventories	1,14,520.00	2,01,440
(b) Financial Assets		
(i) Trade receivables	21,49,600.00	22,18,200
(ii) Cash and cash equivalents	86,037.00	68,571
(iii) Loans	29,65,206.00	26,13,638
Total Assets	3,82,56,132	3,81,26,850
II EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	2,54,74,000.00	2,54,74,000
(b) Other Equity	57,24,653.00	60,72,026
Liabilities		
1 Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings		-
2 Current Liabilities		
(a) Financial Liabilities		
(ii) Trade Payables		
a) Total outstanding due to MSME		1,15,900
b) Total outstanding due to others	28,89,059.00	23,56,503
(iii) Other financial liabilities	41,68,420.00	41,08,420
Total Equity and Liabilities	3,82,56,132	3,81,26,849

By order of the Board

*Sahil*SAHIL MINHAJ KHAN
(Managing Director)

DIN:- 06624897

Place: New Delhi

Date: 30.06.2021

JYOTIRGAMYA ENTERPRISES LIMITED

CIN: L24100DL1986PLC234423

Regd Off: A1-G1, Ground Floor, Dilshad Garden, Shahdara, East Delhi, Delhi-110095

CASH FLOW STATEMENT FOR THE PERIOD ENDED 31ST MARCH 2021

PARTICULARS	For the period ended 31.03.2021	For the period ended 31.03.2020
A Cash flow from Operating Activities		
Net Profit / (Loss) before Tax	(3,39,652)	(5,41,306)
Depreciation written off	76,510	1,12,386
Other Income	2,98,220.00	3,16,094.00
Interest paid	-	11,331
Operating Profit / (Loss) before working Capital Changes	(5,61,362)	(7,33,683)
Adjustments for changes in Working Capital		
Increase/ Decrease in Debtors	68,600	11,77,056
Increase/ Decrease in Stock	86,920	44,160
Increase/ Decrease other Current Assets	(3,51,568)	(5,62,691)
Increase/ Decrease other Current Liabilities	4,76,655.00	(8,49,809.00)
Cash generated from / (Used in) Operating Activities	(2,80,755)	(9,24,967)
Taxes (Paid) /Refund Received (Net of TDS)		
Net Cash generated from / (Used in) Operating Activities (A)	(2,80,755)	(9,24,967)
B Cash flow from Investing Activities		
Purchase of Fixed assets	-	-
Inter Corporate Investment	1	1,15,125
Inter Corporate Loan (Given)/ Received Back	-	-
Profit / Loss on sale of investments	-	-
Interest Income	2,98,220.00	3,16,094.00
Net Cash generated from / (Used in) Investing Activities (B)	2,98,221	4,31,219
C Cash flow from Financing Activities		
Inter Corporate Loan Taken / (Repaid)	-	(2,40,913)
Interest Paid	-	(11,331)
Net Cash generated from / (Used in) Financing Activities (C)	-	(2,52,244)
Net Increase in Cash and Cash Equivalents (A+B+C)	17,466	(7,45,992)
Cash and Cash Equivalents at the Beginning of the Year	68,571	8,14,563
Cash and Cash Equivalents at the End of the Year	86,037	68,571
Cash and Cash Equivalents at the End of the Year Comprises of		
Cash in hand	11,333	3,609
Balances with Scheduled Banks		
Current Accounts	74,704	64,962
Total	86,037	68,571

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.

In terms of our report attached

For Amit Agarwal & Associates
Chartered Accountants
(Firm Registration No. 008359C)

CA Suraj Kumar Singh
Partner
Mem. No. 440365
Place: New Delhi
Date: 30-06-2021



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

Sahil

SAHIL MINHAJ KHAN
Director
DIN:06624897

Talat

TALAT KAMAL
Director
DIN:06624899

Talat

TALAT KAMAL
Chief Financial Officer