

# CHATURVEDI & CO.

## Chartered Accountants

406 KUSAL BAZAR, 32-33 NEHRU PLACE, NEW DELHI-110019

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**Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended**

**TO THE BOARD OF DIRECTORS OF**

**Jagat Trading Enterprise Limited**

1. We have reviewed the accompanying statement of unaudited financial results ('the Statement') of Jagat Trading Enterprise Limited ('the Company') for the quarter ended June 30, 2021 attached herewith, being submitted by the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended, (the "Listing Regulation").
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with Circular 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 these financial statements based on our review.
3. 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.
4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial Results, prepared in accordance with the applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI Listing Regulations 2015 read with SEBI Circular CIR/CFD/FAC/62/2016 dated July 05, 2016 with Rule 7 of the Companies (Accounts) Rules, 2014 as amended 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.

New Delhi  
August 14, 2021



**For CHATURVEDI & CO.**  
Chartered Accountant  
Firm Registration No. 302137E

Digitally signed by  
Rajeev Ranjan Kumar  
Date: 2021.08.14  
16:14:08 +05'30'

**Rajeev Ranjan Kumar**  
Partner

Membership No. 513678  
UDIN: 21513678AAAAAH4975

(Rs in Thousand except EPS)

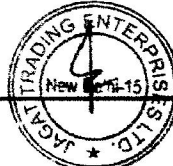
Statement of Unaudited Financial Results for the Quarter Ended June 30, 2021				
Particulars	Quarter Ended			Year Ended
	30.06.2021	30.06.2020	31-03-2021	31.03.2021
	Unaudited	Unaudited	Audited	Audited
1 Revenue from operations				
a) Interest income	934.93	747.95	924.66	3,232.23
b) Dividend income	3.20	109.15	71.06	301.68
c) Net gain on fair value changes	10,696.93	8,578.85	14,563.67	34,933.00
	11,635.06	9,435.95	15,559.39	38,466.91
2 Other income	100.75	70.24	45.06	203.25
3 Total Income (1+2)	11,735.81	9,506.19	15,604.45	38,670.16
4 Expenses				
a) Finance costs	461.39	370.56	526.08	1,869.38
b) Net loss on fair value changes	-	-	-	-
c) Impairment of financial assets	-	-	12.50	12.50
d) Employee benefits expenses	1,228.18	1,130.39	1,074.99	4,896.64
e) Depreciation and amortization	42.58	4.27	10.07	22.88
f) Other expenses	1,216.95	252.65	1,477.19	2,337.03
Total Expenses (4)	2,949.10	1,757.87	3,100.83	9,138.43
5 Profit / (Loss) before exceptional items and tax (3-4)	8,786.71	7,748.32	12,503.62	29,531.73
6 Exceptional items	-	-	-	-
7 Profit/(loss) before tax (5-6)	8,786.71	7,748.32	12,503.62	29,531.73
8 Tax Expense:				
a) Current tax-MAT (including tax related to earlier period)	309.16	377.95	752.37	1,494.58
b) Mat Credit Entitlement	(165.67)	(377.95)	(746.38)	(1,480.75)
b) Deferred tax	727.35	1,248.35	877.16	2,818.24
Total Tax Expenses	870.84	1,248.35	883.15	2,832.07
9 Profit / (loss) for the period (7-8)	7,915.86	6,499.98	11,620.47	26,699.66
10 Other Comprehensive Income				
A (i) Items that will not be reclassified to profit or loss	23.29	(38.81)	209.60	93.18
(ii) Income tax relating to items that will not be reclassified to profit or loss	(6.05)	10.09	(54.50)	(24.23)
Sub Total A)	17.24	(28.72)	155.10	68.95
B (i) Items that will be reclassified to profit or loss	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
Sub Total B)	-	-	-	-
Total Other Comprehensive Income (A+B)	17.24	(28.72)	155.10	68.95
11 Total Comprehensive income for the period (9+10) (Comprising profit/ (loss) and other comprehensive income for the period )	7,933.10	6,471.26	11,775.57	26,768.61
12 Paid-up equity share capital ( FV of Rs. 10 each )	50,816.40	50,816.40	50,816.40	50,816.40
13 Earnings per equity shares ( Face value of Rs. 10 each )				
Basic (Rs.)	1.56	1.28	2.29	5.25
Diluted (Rs.)	1.56	1.28	2.29	5.25
	(Not Annualised)	(Not Annualised)	(Not Annualised)	(Annualised)

**Notes :**

- The Unaudited Financial Result for the quarter ended June 30, 2021 have been approved by the Board of Director in their meeting held on August 14, 2021 after being reviewed and recommended by the Audit committee.
- The Statutory Auditors have reviewed these Financial Result Pursuant to Regulation 33 of SEBI (Listing Obligation and disclosure Requirement) Regulation 2015, as amended.
- Segment reporting as defined in Accounting Standard - 17 is not applicable as the Company is in engaged in NBFC Business.
- Other Expenses for Quarter ended as on June 30, 2021 included donation of Rs 500 thousand.
- Previous quarter and year ended figure have been regrouped / rearrange, wherever necessary.

For, JAGAT TRADING ENTERPRISES LIMITED

Place - New Delhi  
Dated - August 14, 2021



(Praveen Kumar Goel - Chairman)  
DIN No: 00021153