# 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**

- 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, 2022 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 10, 2022 NEW DELHI

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

Rajeev Ranjan Kumar

Membership No.513678 UDIN: 22513678AORUSA5768

### JAGAT TRADING ENTERPRISES LIMITED

Registered Office: 208, Magnum House-II, Karampura Community Centre, New Delhi 110015 www.jtel.co.in, E Mail ID: jagattradingenterpriseslimited@gmail.com CIN: L74999DL1982PLC014411

(Rs in Thousand except EPS)

Particulars  enue from operations sterest income ividend income et gain on fair value changes er income al Income (1+2) enses inance costs et loss on fair value changes et pairment of financial assets imployee benefits expenses eperciation and amortization ither expenses al Expenses (4) it / (Loss) before exceptional items and tax (3-4) iptional items it/(loss) before tax (5-6)	30-06-2022 Un-audited  959.86 31.55 - 991.41 51.71  1,043.12  246.04 2,612.12 - 1,357.49 52.54 781.51  5,049.70  (4,006.58)	934.93 3.20 10,696.90 11,635.93 11,635.93 11,735.81 461.39 1,228.18 42.58 1,216.95 2,949.10	31-03-2022 Audited  951.26 60.33 1,103.10 2,114.69 2.65  2,117.33  304.82 - 1,360.42 44.13 1,210.72 2,920.09	Year Ended 31-03-2022 Audited  3,819.83 430.63 28,526.55 32,777.01 225.49  33,002.50  1,543.97  0.60 5,484.99 177.14 3,363.91
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mployee benefits expenses epreciation and amortization ther expenses  If Expenses (4)  If / (Loss) before exceptional items and tax (3-4) eptional items	52.54 781.51 5,049.70 (4,006.58)	42.58 1,216.95 2,949.10	44.13 1,210.72	5,484.99 177.14 3,363.91
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ther expenses  If Expenses (4)  If t / (Loss) before exceptional items and tax (3-4)  If the point items are the point items and tax (3-4)	781.51 5,049.70 (4,006.58)	1,216.95 2,949.10	1,210.72	3,363.91
il Expenses (4)  it / (Loss) before exceptional items and tax (3-4) ptional items	5,049.70	2,949.10		
it / (Loss) before exceptional items and tax (3-4) optional items	(4,006.58)		2,920.09	10,570.61
ptional items		8,786.71		
		-,	(802.75)	22,431.89
it/(loss) before tax (5-6)	(4.004.50)		(002.75)	22,451.07
	(4,006.58)	8,786.71	(802.75)	22,431.89
Expense:				
urrent tax -MAT (including tax related to earlier				
od)		309.16	603.08	1,116.12
AT Credit entitlement		(165.67)	52.86	(83.41
eferred tax	(52.53)	727.35	(1,284.74)	794.09
l Tax Expenses (8)	(52.53)	870.84	(628.80)	1,826.80
it / (loss) for the period (7-8)	(3,954.05)	7,915.86	(173.95)	20,605.09
	(3,754.03)	7,713.60	(173.73)	20,603.09
er Comprehensive Income				
tems that will not be reclassified to profit or loss	(15.54)	23.29	(132 03)	(62.15)
ncome tax relating to items that will not be	(1.5.0.7)		(132.03)	(02.13)
assified to profit or loss	4.04	(6.05)	34 33	16.16
Total A)	The second second			(45.99)
tems that will be reclassified to profit or loss	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			(43.33)
	•		•	
I Other Comprehensive Income (A+B)	(11.50)	17.24	(97.70)	(45.99)
Comprehensive income for the period (9+10)	(3,965.55)	7,933.10	(271.65)	20,559.10
nprising profit/ (loss) and other comprehensive me for the period )				
up equity share capital (Face value of Rs. 10 each)	50,816.40	50,816.40	50,816.40	50,816.40
TOTAL PROPERTY AND ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY	•			68,872.36
er Equity				
er Equity ings per equity shares (Face value of Rs. 10 each)		1.56	(0.03)	4.05
	(0.78)			4.05
ngs per equity shares (Face value of Rs. 10 each)	(0.78) (0.78)	1.56	(0.03)	
t t	tems that will not be reclassified to profit or loss accome tax relating to items that will not be assified to profit or loss.  Total A)  tems that will be reclassified to profit or loss accome tax relating to items that will be reclassified offit or loss.  Total B)  I Other Comprehensive Income (A+B)  I Comprehensive income for the period (9+10) aprising profit/ (loss) and other comprehensive me for the period )  up equity share capital (Face value of Rs. 10 each) or Equity  ngs per equity shares (Face value of Rs. 10 each)	tems that will not be reclassified to profit or loss income tax relating to items that will not be sussified to profit or loss Total A)  tems that will be reclassified to profit or loss income tax relating to items that will be reclassified off to ross Total B)  I Other Comprehensive Income (A+B)  I Comprehensive income for the period (9+10) I Comprehensive income for the period (9+10) I prising profit/ (loss) and other comprehensive me for the period (9+10) I up equity share capital (Face value of Rs. 10 each)  Tequity Ings per equity shares (Face value of Rs. 10 each)	tems that will not be reclassified to profit or loss frome tax relating to items that will not be sussified to profit or loss  Total A)  tems that will be reclassified to profit or loss frome tax relating to items that will be reclassified offit or loss  Total B)  I Other Comprehensive Income (A+B)  I Comprehensive income for the period (9+10)  I Comprehensive income for the period (9+10)  I prising profit/ (loss) and other comprehensive me for the period )  I up equity share capital (Face value of Rs. 10 each)  Total B)  I Comprehensive income for the period (9+10)  I comprehensive income for the period (9+10)	tems that will not be reclassified to profit or loss income tax relating to items that will not be sussified to profit or loss income tax relating to items that will not be sussified to profit or loss income tax relating to items that will be reclassified to profit or loss income tax relating to items that will be reclassified offit or loss income tax relating to items that will be reclassified offit or loss income tax relating to items that will be reclassified offit or loss income tax relating to items that will be reclassified offit or loss income tax relating to items that will be reclassified offit or loss income tax relating to items that will be reclassified offit or loss income tax relating to items that will be reclassified offit or loss income tax relating to items that will be reclassified offit or loss income tax relating to items that will be reclassified offit or loss income tax relating to items that will be reclassified offit or loss income tax relating to items that will be reclassified offit or loss in that will be reclassified offit or loss in the seminary income tax relating to items that will not be income tax relating to items that will not be items that

## Notes:

- The Unaudited Financial Result for the quater ended June 30, 2022 have been approved by the Board of Director in their meeting held on August 10, 2022 after being reviewed and recommended by the Audit committee.
- 2 The Statutory Auditors have reviewed these financial results pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 3 Segment reporting as defined in Accounting Standard -17 is not applicable as the Company is in engaged in NBFC Business.
- 4 Other Expenses for Quarter ended as on June 30, 2022 included donation of Rs 500 thousand.
- 5 Previous quarter and year ended figure have been regrouped/ rearrange wherever necessary.

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NEW DELHI

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The figures for the quarter ended 31 st March, 2022 are the balancing figures between audited figures in respect of the full financial year ended 31 st March, 2022 and unaudited year to date published figures up to the third quarter ended 31st December, 2021.

Place: New Delhi Dated- August 10, 2022



For Jagat Trading Enterprises Limited

Prayeen Kumar Goel - Director