

# J R D FINANCE LIMITED

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Tel : +91 33 4006 6062; Email Id : fin.jrd@gmail.com; Website : www.jrdfinance.com

CIN : L65999WB1993PLC058107

(₹ in Lakh)				
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2022				
Particulars	Quarter ended			Year ended March 31,
	June 30, 2022	March 31, 2022	June 30, 2021	2022
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
<b>(I) Revenue from Operations</b>				
Interest Income	57.74	50.26	50.86	209.02
Sale of Products	-	-	-	-
Net gain on sale of current investments	9.40	-	-	-
<b>Total Income from Operations (net)</b>	<b>67.14</b>	<b>50.26</b>	<b>50.86</b>	<b>209.02</b>
<b>(II) Other Income</b>	-	34.18	-	34.18
<b>(III) Total Income (I + II)</b>	<b>67.14</b>	<b>84.44</b>	<b>50.86</b>	<b>243.20</b>
<b>(IV) Expenses</b>				
Finance Costs	17.58	17.57	20.55	92.09
Purchase of Stock-in-trade	25.18	-	-	-
Changes in Inventories of Stock-in-trade	(25.18)	0.24	-	0.24
Employee Benefits Expenses	1.78	2.96	2.01	11.01
Depreciation, amortization and impairment	-	-	-	-
Other Expenses	45.12	48.68	28.54	121.83
<b>Total Expenses</b>	<b>64.48</b>	<b>69.45</b>	<b>51.10</b>	<b>225.17</b>
<b>(V) Profit / (Loss) before tax (III - IV)</b>	<b>2.66</b>	<b>14.99</b>	<b>(0.24)</b>	<b>18.03</b>
<b>(VI) Tax expense</b>				
- Current Tax	0.60	1.01	-	1.98
- Deferred Tax	-	(1.57)	-	(1.57)
<b>(VII) Profit / (Loss) for the period (V - VI)</b>	<b>2.06</b>	<b>15.55</b>	<b>(0.24)</b>	<b>17.62</b>
<b>(VIII) Other Comprehensive Income</b>				
(i) Item that will not be reclassified to profit or loss				
Equity Instrument fair valued through other comprehensive income	-	-	-	-
(ii) Income Tax relating to above	-	-	-	-
<b>Other Comprehensive Income (OCI) for the period (net of taxes)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>(IX) Total Comprehensive Income for the period (comprising of Profit and Other Comprehensive Income for the year) (VII + VIII)</b>	<b>2.06</b>	<b>15.55</b>	<b>(0.24)</b>	<b>17.62</b>
<b>(X) Paid-up equity share capital (Face value - Rs. 10/-)</b>	<b>272.03</b>	<b>272.03</b>	<b>272.03</b>	<b>272.03</b>
<b>(XI) Other Equity</b>				<b>161.33</b>
<b>(XII) Earnings Per Share (EPS) of Rs.10 each (not annualised):</b>				
Basic (₹)	0.08	0.57	(0.01)	0.65
Diluted (₹)	0.08	0.57	(0.01)	0.65

- Notes:**
- The above financial results which have been prepared in accordance with (Indian Accounting Standard) Rules, 2015 (IND AS) prescribed under section 133 of the Companies Act, 2013 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular dated July 5, 2016, have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on August, 11, 2022. It has been subjected to limited review by the statutory auditors of the company.
  - The Company is primarily engaged in NBFC activities. In terms of Ind AS 108 - 'Operating Segments', the company has one business segment i.e. Financing Activities and related products and all other activities revolve around the said business.
  - The figures of the quarter ended March 31, 2022 are the balancing figures between audited figures in respect of the financial year 2021-22 and the published year to date figures upto December 31, 2021.
  - The full format of these financial results are available on the website of the Stock Exchange at www.mseil.in and the Company's website at www.jrdfinance.com
  - Previous periods' figures have been regrouped/rearranged wherever necessary.

Place: Kolkata  
Dated: August 11, 2022



For J R D Finance Limited

Himangshu Mondal  
Director

(DIN - 06984911)



**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) Regulations, 2015, as amended**

To  
The Board of Directors of  
**JRD Finance Limited**

1. We have reviewed the accompanying statement of unaudited financial results of JRD Finance Limited (the "Company") for the quarter ended June 30, 2022 (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations').

2. The Statement which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 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. Our responsibility is to express a conclusion on the Statement based on our review.

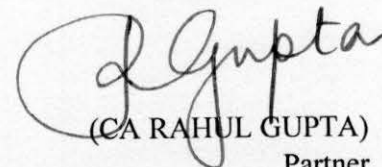
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we could become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circulars, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kolkata  
Date: August 11, 2022



For M/S GUPTA & MANGLIK  
Chartered Accountants  
Firm Reg. No. 311118E

  
(CA RAHUL GUPTA)  
Partner

Membership Number-065761  
UDIN-22065761A0UMFW4744