

JAI CORP LIMITED

Regd. Office: A-3, MIDC Industrial Area, Nanded - 431603, Maharashtra
CIN: L17120MH1985PLC036500 . Phone : (022) 3251 5146
Website: www.jaicorpindia.com . e-mail for investors: cs2@jaicorpindia.com

(Rs. in Lakh except per share data)

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

S. No	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	(a) Revenue from Operations	13,320	12,055	11,671	25,375	23,025	45,784
	(b) Other Income	1,408	384	337	1,792	608	2,355
	Total Income	14,728	12,439	12,008	27,167	23,633	48,139
2	Expenses						
	(a) Cost of Materials Consumed	9,548	7,497	8,674	17,045	15,553	32,082
	(b) Purchases of Stock-in-trade	6	27	43	33	78	94
	(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(51)	1,186	(597)	1,135	1,034	87
	(d) Employee Benefit Expenses	936	814	975	1,750	1,786	3,657
	(e) Finance costs	4	4	3	8	5	14
	(f) Depreciation and Amortisation expenses	186	184	216	370	432	835
	(g) Other Expenses	1,198	1,065	1,152	2,263	2,120	4,249
	Total Expenses	11,827	10,777	10,466	22,604	21,008	41,018
3	Profit/(Loss) before exceptional items and tax (1-2)	2,901	1,662	1,542	4,563	2,625	7,121
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) before tax from Continuing Operations(3-4)	2,901	1,662	1,542	4,563	2,625	7,121
6	Tax Expenses						
	(a) Current Tax	550	466	427	1,016	705	1,693
	(b) Deferred Tax	(25)	(107)	(8)	(132)	(47)	(1)
	(c) Income Tax of Earlier Years	(107)	-	-	(107)	-	-
7	Profit/(Loss) for the period/year from Continuing Operations(5-6)	2,483	1,303	1,123	3,786	1,967	5,429
8	Discontinuing Operations						
	Profit/(Loss) before tax from Discontinuing Operations	(8)	(3)	(6)	(11)	(13)	(52)
	Tax Expenses of Discontinuing Operations	(2)	(1)	(1)	(3)	(4)	(13)
	Profit/(Loss) for the period/year from Discontinuing Operations	(6)	(2)	(5)	(8)	(9)	(39)
9	Profit/(Loss) for the period/year (7+8)	2,477	1,301	1,118	3,778	1,958	5,390
10	Other Comprehensive Income (OCI)						
	(A) (i) Items that will not be reclassified to Profit and Loss:	5	213	4	218	8	(14)
	(ii) Income tax effect on above	(1)	(1)	(1)	(2)	(2)	(5)
	(B) Items that will be reclassified to Profit and Loss	-	-	-	-	-	-
	Total Other Comprehensive Income	4	212	3	216	6	(19)
11	Total Comprehensive Income (after Tax) (9+10)	2,481	1,513	1,121	3,994	1,964	5,371
12	Paid-up Equity Share Capital (Refer Note 2) (Face value of Re. 1/- each)	1,785	1,785	1,785	1,785	1,785	1,785
13	Other Equity excluding revaluation reserve	-	-	-	-	-	1,36,950
14	Earning per Share (Rs.) (* Not Annualised)						
	Basic & Diluted from Continuing Operations	1.39 *	0.73 *	0.63 *	2.12 *	1.10 *	3.04
	Basic & Diluted from Discontinuing Operations	(0.00) *	(0.00) *	(0.00) *	(0.00) *	(0.00) *	(0.02)
	Basic & Diluted from Continuing and Discontinuing Operations	1.39 *	0.73 *	0.63 *	2.12 *	1.10 *	3.02

Notes to the financial results:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 11th November, 2024. The Statutory Auditors of the Company have carried out a limited review of the above results.
- During the quarter, the Company carried-out buyback of 29,44,415 equity shares of face value of Rs 1 each at the rate of Rs. 400 per share. The payment of Rs 11,778 lakh was made on 27th September, 2024 while the shares bought back were lying in the escrow account on 30th September, 2024. These shares were extinguished on 1st October, 2024. Consequently, the impact of the buyback on the paid up share capital of the Company will be considered in the third quarter.
- The Board of Directors at its meeting held on 29th June, 2020 has approved discontinuation of the operations of the Spinning Division of the Company in a phased manner. Management does not envisage any material financial impact on the Company's operations due to discontinuation of the above Unit. The same has been considered as discontinuing operations in the above results, as prescribed under Indian Accounting Standards (Ind As) 105 "Non-current Assets Held for Sale and Discontinued Operations". Results of discontinuing operations are as under:

S. No	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Total Revenue	-	4	-	4	-	2
2	Total Expenses	8	7	6	15	13	54
3	Profit/(Loss) Before Exceptional Items (1-2)	(8)	(3)	(6)	(11)	(13)	(52)
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) Before Tax (3-4)	(8)	(3)	(6)	(11)	(13)	(52)
6	Tax Expenses	(2)	(1)	(1)	(3)	(4)	(13)
7	Profit/(Loss) from Discontinuing Operations (5-6)	(6)	(2)	(5)	(8)	(9)	(39)

- The figures for the previous period/year have been rearranged/regrouped wherever necessary to make them comparable.

For and on Behalf of the Board

Dinesh D Paliwal
Wholtime Director
(DIN 00524064)

Date :- 11th November 2024
Place:- Mumbai

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STANDALONE BALANCE SHEET AS AT 30TH SEPTEMBER , 2024

(Rs. in Lakh)		
Particulars	As at 30.09.2024 (Unaudited)	As at 31.03.2024 (Audited)
I. ASSETS		
1 Non-current assets		
(a) Property, plant and equipment	9,704	9,925
(b) Capital work-in-progress	143	82
(c) Investment property	1,875	1,895
(d) Intangible assets	1	1
(e) Financial assets		
(i) Investments	92,658	92,852
(ii) Loans	-	2
(iii) Others	925	375
(f) Non-current tax assets (net)	1,114	1,151
(g) Other non-current assets	6,079	6,079
Total Non-Current assets	1,12,499	1,12,362
2 Current assets		
(a) Inventories	4,671	6,386
(b) Financial assets		
(i) Investments	10,578	16,626
(ii) Trade receivables	5,543	4,903
(iii) Cash and Cash Equivalents	487	211
(iv) Bank Balances other than (iii) above	37	559
(v) Loans	5	4
(vi) Others	232	408
(c) Other current assets	481	1,000
(d) Assets classified as held for sale	264	313
Total Current assets	22,298	30,410
TOTAL ASSETS	1,34,797	1,42,772
II. EQUITY AND LIABILITIES		
Equity		
(a) Share capital	1,785	1,785
(b) Other equity	1,25,652	1,36,950
	1,27,437	1,38,735
Liabilities		
1 Non-current liabilities		
(a) Deferred tax liabilities (net)	1,474	1,611
	1,474	1,611
2 Current liabilities		
(a) Financial liabilities		
(i) Borrowings	-	-
(ii) Trade payables		
a) Total Outstanding dues of Micro and Small Enterprises	4	4
b) Others	222	629
(iii) Other financial liabilities	1,362	1,387
(b) Other current liabilities	4,166	255
(c) Provisions	132	151
	5,886	2,426
TOTAL EQUITY AND LIABILITIES	1,34,797	1,42,772

For and on Behalf of the Board

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STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED 30 TH SEPTEMBER, 2024		
	(Rs. In Lakh)	
Particulars	For the period ended 30 th Sept 2024 (Unaudited)	For the period ended 30 th Sept 2023 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax as per Statement of Profit and Loss (Continuing Operations)	4,564	2,625
Net Profit / (Loss) before tax as per Statement of Profit and Loss (Discontinuing Operations)	(11)	(13)
Adjusted for :		
Depreciation and Amortization Expense	373	436
Net (gain)/loss on foreign currency transaction	-	3
Sundry Balances Written Off/ (Written Back) (Net)	6	(2)
Bad Debts	2	-
(Profit)/Loss on sale/discarding of PPE (Net)	(122)	(54)
Gains on sales of Investments (Net)	(417)	(179)
Finance Costs	8	5
Interest Income	(19)	(19)
Dividend Income	(900)	
Fair value changes (net) on financial assets classified as fair value through profit and loss	(288)	(303)
	(1,357)	(114)
Operating Profit before Working Capital Changes	3,196	2,498
Adjusted for :		
Trade & Other Receivables	(201)	1,007
Inventories	1,715	184
Trade and Other Payables	(302)	9
Cash generated from operations	4,408	3,699
Direct taxes paid (Net)	(654)	(778)
Net Cash From Operating Activities	3,754	2,920
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of PPE	(194)	(81)
Sale of PPE	1,409	84
Purchase of Investments including share application money		
- Subsidiaries	(76)	(20)
- Others	(22,010)	(17,203)
Reduction / Sale of Investments		
- Subsidiaries	61	175
- Others	29,181	15,040
Interest Income	18	18
Dividend Income	900	-
Net Cash From Investing Activities	9,289	(1,985)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Fixed Deposits/Margin Money with Banks and Government Authorities (Net)	-	(1)
Buyback of Equity Shares including transaction cost	(11,867)	
Finance Costs Paid	(8)	(5)
Dividend Paid	(892)	(892)
Net Cash (used in) Financing Activities	(12,767)	(899)
Net Decrease in Cash and Cash Equivalents (A+B+C)	276	36
Opening Balance of Cash and Cash Equivalents	211	207
Effect of exchange rate on Cash and Cash Equivalents	-	-
Balance of Cash and Cash Equivalents	487	243
Closing balance of Cash and Cash Equivalents	487	243
Components of Cash and Cash Equivalents:		
Balances with Banks in Current Accounts	487	243

For and on behalf of the Board of Directors

Place : Mumbai

Date :- 11th November, 2024

Dinesh D Paliwal

Wholetime Director
(DIN 00524064)

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UNAUDITED STANDALONE SEGMENTWISE REVENUE, RESULTS AND SEGMENT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Rs. In Lakh)

Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 SEGMENT REVENUE						
Steel	-	26	-	26	20	26
Plastic Processing	13,320	12,029	11,671	25,349	23,005	45,758
Spinning *	-	-	-	-	-	-
Total Segment Revenue	13,320	12,055	11,671	25,375	23,025	45,784
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income from Operations	13,320	12,055	11,671	25,375	23,025	45,784
2 SEGMENT RESULTS						
Steel	4	(47)	(55)	(43)	(144)	(5)
Plastic Processing	1,751	1,459	1,454	3,210	2,477	6,527
Spinning *	(8)	(3)	(6)	(11)	(13)	(52)
Total Segment Results (Before interest and Tax)	1,747	1,409	1,393	3,156	2,320	6,470
Less: Finance Cost	4	4	3	8	5	14
Less: Exceptional Item	-	-	-	-	-	-
Add: Other unallocable income net off unallocable expenditure	1,150	254	146	1,404	297	613
Total Profit before tax	2,893	1,659	1,536	4,552	2,612	7,069
3 SEGMENT ASSETS						
Steel	833	859	970	833	970	929
Plastic Processing	20,266	20,534	21,241	20,266	21,241	21,909
Spinning *	201	204	230	201	230	226
Unallocated	1,13,497	1,21,737	1,16,306	1,13,497	1,16,306	1,19,708
Total Segment Assets	1,34,797	1,43,334	1,38,747	1,34,797	1,38,747	1,42,772
SEGMENT LIABILITIES						
Steel	133	30	127	133	127	64
Plastic Processing	1,771	1,317	1,495	1,771	1,495	2,127
Spinning *	1	6	3	1	3	3
Unallocated	5,455	1,735	1,797	5,455	1,797	1,843
Total Segment Liabilities	7,360	3,088	3,422	7,360	3,422	4,037

* Considered as Discontinuing Operations

Notes to Standalone Segment Information:

As per Indian Accounting Standard 108 'Operating Segment' (Ind-AS 108) the Company has reported "Segment Information", as described below:-

- The **Steel** Segment includes production, processing and trading of Galvanised steel product.
- The **Plastic Processing** Segment includes production of Woven Sacks/Fabric, Jumbo Bags, Staple Fibre and Geotextiles.
- The **Spinning** Segment includes sales of Spun Yarn.
- Other Investments/Assets and Income from the same are considered under "**Un-allocable**".
- Figures in respect of the corresponding previous period/year have been rearranged / regrouped wherever necessary to make them comparable.

For and on Behalf of the Board

Dinesh D Paliwal
Wholtime Director
(DIN 00524064)

Date :- 11th November 2024

Place:- Mumbai

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

S. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		(Rs. in Lakh)					
1	Income						
	(a) Revenue from Operations	13,537	12,092	11,788	25,629	23,343	46,306
	(b) Other Income	835	718	609	1,553	1,228	3,669
	Total Income	14,372	12,810	12,397	27,182	24,571	49,975
2	Expenses						
	(a) Cost of Materials Consumed	9,548	7,497	8,674	17,045	15,553	32,082
	(b) Cost of Stock-in-trade	6	27	43	33	78	94
	(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	35	1,115	(567)	1,150	1,123	12
	(d) Employee Benefit Expenses	959	835	997	1,794	2,073	3,991
	(e) Finance costs	5	5	4	10	7	18
	(f) Depreciation and Amortisation expenses	282	281	313	563	625	1,222
	(g) Other Expenses	1,345	1,256	1,304	2,601	2,476	5,191
	Total Expenses	12,180	11,016	10,768	23,196	21,935	42,610
	Profit / (Loss) before exceptional items and tax from Continuing Operations (1-2)	2,192	1,794	1,629	3,986	2,636	7,365
3	Share of Profit/(loss) in associates	(7)	(2)	(30)	(9)	(65)	(173)
	Profit / (Loss) before exceptional items and tax from Continuing Operations (3+4)	2,185	1,792	1,599	3,977	2,571	7,192
4	Exceptional Items	-	-	-	-	-	-
5	Profit / (Loss) before tax from Continuing Operations(5-6)	2,185	1,792	1,599	3,977	2,571	7,192
6	Tax Expenses						
	(a) Current Tax	605	511	477	1,116	755	1,764
	(b) Deferred Tax	(30)	(94)	(40)	(124)	100	142
	(c) Income Tax of earlier years	(107)	-	-	(107)	-	(1)
7	Profit / (Loss) for the period/year from Continuing Operations (7-8)	1,717	1,375	1,162	3,092	1,716	5,287
8	Discontinuing Operations						
	Profit/(Loss) before tax from Discontinuing Operations	(8)	(3)	(6)	(11)	(13)	(52)
	Tax Expenses of Discontinuing Operations	(2)	(1)	(1)	(3)	(4)	(13)
	Profit/(Loss) for the period/year from Discontinuing Operations	(6)	(2)	(5)	(8)	(9)	(39)
9	Profit / (Loss) for the period/year (9+10)	1,711	1,373	1,157	3,084	1,707	5,248
10	Other Comprehensive Income (OCI)						
	(A) (i) Items that will not be reclassified to Profit and Loss:						
	(ii) Income tax effect on above	404	319	295	723	737	1,237
		(57)	(65)	(33)	(122)	(84)	(145)
	(B) (i) Items that will be reclassified to Profit and Loss	(12)	8	(36)	(4)	(77)	(25)
	(ii) Income tax on above	-	-	-	-	-	-
	(C) Share of Other Comprehensive Income in associates	(3)	-	5	(3)	6	7
	Total Other Comprehensive Income	332	262	231	594	582	1,074
11	Total Comprehensive Income (after Tax) (11+12)	2,043	1,635	1,388	3,678	2,289	6,322
12	Net Profit/ (Loss) attributable to:						
	Owners of the Company	1,718	1,373	1,164	3,091	1,717	5,253
	Non-controlling interest	(7)	0	(7)	(7)	(10)	(5)
13	Other Comprehensive Income attributable to:						
	Owners of the Company	331	263	232	594	583	1,074
	Non-controlling interest	1	(1)	(1)	-	(1)	(0)
14	Total Comprehensive Income attributable to:						
	Owners of the Company	2,049	1,636	1,396	3,685	2,300	6,327
	Non-controlling interest	(6)	(1)	(8)	(7)	(11)	(5)
15	Paid-up Equity Share Capital (Refer Note 4) (Face value of Re. 1/- each)	1,785	1,785	1,785	1,785	1,785	1,785
16	Other Equity excluding revaluation reserve						1,46,829
17	Earning per Share (Rs.) (* Not Annualised)						
	Basic & Diluted from Continuing Operations	0.96 *	0.77 *	0.65 *	1.73 *	0.96 *	2.96
	Basic & Diluted from Discontinuing Operations	(0.00) *	(0.00) *	(0.00) *	(0.00) *	(0.00) *	(0.02)
	Basic & Diluted from Continuing and Discontinuing Operations	0.96 *	0.77 *	0.65 *	1.73 *	0.96 *	2.94

Notes to the financial results:

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 11th November, 2024. The Statutory Auditors of the Company have carried out a limited review of the above results.
- 2 The consolidated financial results for the quarter ended 30th September, 2024 does not include quarterly financial results / financial information , in respect of one of the associate companies, Urban Infrastructure Holding Private Limited, whose quarterly financial results / financial information for the quarter and half year ended 30th September, 2024 is not available with the Company. The same has been qualified by the Auditors in their report on the consolidated results.
- 3 (i) Interest accrued and due of Rs. 2147 Lakh on Inter corporate deposits , given by one of the subsidiaries of the Company in earlier years, which are overdue for substantial period of time and in respect of which the subsidiary has initiated legal proceedings. Management of the subsidiary company is of the view that the above receivables are good for recovery in view of value of the assets of the parties and commitment from the promoter of those parties and hence no provision for impairment is required against the above receivables. The subsidiary company continues its efforts to recover these receivables. The same has been qualified by the Auditors in their report on the consolidated results and was also qualified by the auditors in their reports on the consolidated financial statements and results for the earlier year/quarters.
(ii) Inter corporate deposits of Rs. 79 Lakh , given by one of the subsidiaries of the Company , which is overdue for substantial period of time and the subsidiary company has initiated legal proceedings against the party. In view of value of the assets of the party, the subsidiary company is of the view that the entire outstanding amount is recoverable and no provision for doubtful advances is necessary. The same has been qualified by the Auditors in their report on the consolidated results and was also qualified by the auditors in their reports on the consolidated financial statements for the earlier year/quarters.
- 4 During the quarter, the Company carried-out buyback of 29,44,415 equity shares of face value of Rs 1 each at the rate of Rs. 400 per share. The payment of Rs 11,778 lakh was made on 27th September, 2024 while the shares bought back were lying in the escrow account on 30th September, 2024. These shares were extinguished on 1st October, 2024. Consequently, the impact of the buyback on the paid up share capital of the Company will be considered in the third quarter.
- 5 The Board of Directors at its meeting held on 29th June, 2020 has approved discontinuation of the operations of the Spinning Division of the Group in a phased manner. Management does not envisage any material financial impact on the Group's operations due to discontinuation of the above Unit. The same has been considered as discontinuing operations in the above results, as prescribed under Indian Accounting Standards (Ind As) 105 "Non-current Assets Held for Sale and Discontinued Operations". Results of discontinuing operations are as under:

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1	Total Revenue	-	4	-	4	-	2
2	Total Expenses	8	7	6	15	13	54
3	Profit/(Loss) Before Exceptional Items (1-2)	(8)	(3)	(6)	(11)	(13)	(52)
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) Before Tax (3-4)	(8)	(3)	(6)	(11)	(13)	(52)
6	Tax Expenses	(2)	(1)	(1)	(3)	(4)	(13)
7	Profit/(Loss) from Discontinuing Operations (5-6)	(6)	(2)	(5)	(8)	(9)	(39)

- 6 The figures for the corresponding previous period/year have been rearranged/regrouped wherever considered necessary to make them comparable.

For and on Behalf of the Board

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CONSOLIDATED BALANCE SHEET AS AT 30TH SEPTEMBER , 2024

(Rs. in Lakh)

Particulars	As at 30 th Sept 2024 Unaudited	As at 31 st March 2024 Audited
I. ASSETS		
1 Non-current assets		
(a) Property, plant and equipment	9,754	9,981
(b) Capital work-in-progress	155	93
(c) Investment properties	10,286	10,451
(d) Goodwill on consolidation	856	856
(e) Intangible assets	1	1
(f) Financial assets		
(i) Investments		
Investments - Associates	34,521	34,533
Investments - Others	30,126	30,270
(ii) Loans	-	2
(iii) Other non-current financial assets	926	376
(g) Deferred tax assets (Net)	2,018	2,018
(h) Non-current tax assets (Net)	2,667	2,740
(i) Other non-current assets	6,357	6,358
	97,667	97,679
2 Current assets		
(a) Inventories	19,735	21,464
(b) Financial assets		
(i) Investments	17,139	23,402
(ii) Trade receivables	5,635	4,915
(iii) Cash and Cash Equivalents	657	338
(iv) Bank Balances other than (iii) above	37	559
(v) Loans	2,236	2,286
(vi) Other current financial assets	296	477
(c) Other current assets	3,401	3,911
(d) Assets classified as held for sale	264	313
	49,400	57,665
TOTAL ASSETS	1,47,067	1,55,344
II. EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	1,785	1,785
(b) Other equity	1,35,224	1,46,829
Total Equity attributable to equity holders of the Company	1,37,009	1,48,614
Non-controlling interest	2,017	2,110
	1,39,026	1,50,724
Liabilities		
1 Non-current liabilities		
(a) Financial liabilities		
(i) Lease Liability	-	-
(ii) Other financial liabilities	25	13
(b) Provisions	1	1
(c) Deferred tax liabilities (Net)	1,792	1,800
(d) Other Non-current liabilities	4	-
	1,822	1,814
2 Current liabilities		
(a) Financial liabilities		
(i) Borrowings	-	-
(ii) Lease Liability	-	-
(iii) Trade payables		
(a) Total Outstanding dues of Micro and Small Enterprises	4	4
(b) Others	252	666
(iv) Other financial liabilities	1,502	1,538
(b) Other current liabilities	4,326	445
(c) Provisions	135	153
	6,219	2,806
TOTAL EQUITY AND LIABILITIES	1,47,067	1,55,344

For and on Behalf of the Board

Dinesh D Paliwal
Wholetime Director
(DIN 00524064)

Date :- 11th November, 2024
Place:- Mumbai

JAI CORP LIMITED

Regd. Office: A-3, MIDC Industrial Area, Nanded - 431603, Maharashtra
CIN: L17120MH1985PLC036500 . Phone : (022) 3521 5146
Website: www.jaicorpindia.com . e-mail for investors: cs2@jaicorpindia.com

CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2024

(Rs.in Lakh)		
	For the period ended 30 th Sept 2024 (Unaudited)	For the period ended 30 th Sept 2023 (Unaudited)
Particulars		
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax as per Statement of Profit and Loss (Continuing Operations)	3,978	2,571
Net Profit / (Loss) before tax as per Statement of Profit and Loss (Discontinuing Operations)	(11)	(13)
Adjusted for :		
Depreciation and Amotisation Expense	567	628
Share of (Profit)/Loss in Associates	9	65
Net Profit on foreign currency transaction and translation*	(46)	(163)
Profit on sale of Investments (Net)	(455)	(201)
(Profit)/Loss on sale/discarding of PPE (Net)	(122)	(54)
Fair value changes (Net) on financial assets classified as fair value through profit and loss	(406)	(404)
Finance Costs	10	7
Baddebts	2	-
Sundry Balances Written Back (Net)	6	-
Interest Income	(110)	(88)
Dividend Income	(13)	(11)
	<u>(558)</u>	<u>(219)</u>
Operating Profit before Working Capital Changes	3,409	2,338
Adjusted for :		
Trade & Other Receivables	(284)	1,414
Inventories	1,729	272
Trade and Other Payables	(333)	(936)
Cash generated from operations	4,521	3,088
Direct taxes paid (Net)	(718)	(860)
Net Cash From Operating Activities	3,803	2,228
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of PPE	(194)	(83)
Sale of PPE	1,409	84
Purchase of Investments	(23,552)	(21,899)
Sale of Investments	31,529	20,448
Movement in Loans (Net)	50	-
Interest Income	110	88
Dividend Income	13	11
Net Cash From/(Used in) Investing Activities	9,365	(1,351)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Repayment to Non-Controlling Interest	(82)	-
Fixed Deposits/Margin Money with Banks and Government Authorities (Net)	-	(1)
Finance Cost Paid	(8)	(5)
Buyback of Equity Shares including transaction cost	(11,867)	-
Lease Payment	-	(4)
Dividend Paid	(892)	(892)
Net Cash (used in) Financing Activities	(12,849)	(903)
Net Decrease in Cash and Cash Equivalents (A+B+C)	319	(25)
Opening Balance of Cash and Cash Equivalents	338	356
Effect of exchange rate on Cash and Cash Equivalents	-	-
Balance of Cash and Cash Equivalents	657	331
Closing balance of Cash and Cash Equivalents	657	331
Components of Cash and Cash Equivalents:		
Balances with Banks in Current Accounts	657	331
Cash on Hand	-	-

* includes on account of translation of foreign subsidiary.

For and on behalf of the Board of Directors

Place : Mumbai
Date :- 11th November, 2024

Dinesh D Paliwal
Wholetime Director
(DIN 00524064)

JAI CORP LIMITED

Regd. Office: A-3, MIDC Industrial Area, Nanded - 431603, Maharashtra

CIN: L17120MH1985PLC036500 . **Phone :** (022) 3521 5146

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UNAUDITED CONSOLIDATED SEGMENTWISE REVENUE, RESULTS AND SEGMENT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2024

Particulars	(Rs. in Lakh)					
	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 SEGMENT REVENUE						
Steel	-	26	-	26	20	26
Plastic Processing	13,320	12,029	11,671	25,349	23,005	45,758
Spinning*	-	-	-	-	-	-
Real Estate	217	37	117	254	318	522
Others	-	-	-	-	-	-
Total Segment Revenue	13,537	12,092	11,788	25,629	23,343	46,306
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income from Operations	13,537	12,092	11,788	25,629	23,343	46,306
2 SEGMENT RESULTS						
Steel	4	(47)	(55)	(43)	(144)	(5)
Plastic Processing	1,751	1,459	1,454	3,210	2,477	6,527
Spinning*	(8)	(3)	(6)	(11)	(13)	(52)
Real Estate	60	(6)	19	53	103	138
Others	134	139	70	273	(89)	111
Total Segment Results (Before interest and Tax)	1,940	1,542	1,482	3,482	2,333	6,718
Less: Finance Cost	5	5	3	10	7	18
Less: Exceptional Item	-	-	-	-	-	-
Add: Other unallocable Income net off unallocable expenditure	249	254	145	503	296	613
Add:- Share of Profit / (loss) in associates	(7)	(2)	(30)	(9)	(65)	(173)
Total Profit / (Loss) before tax	2,177	1,789	1,594	3,966	2,557	7,140
3 SEGMENT ASSETS						
Steel	833	859	970	833	970	929
Plastic Processing	20,266	20,534	21,241	20,266	21,241	21,909
Spinning*	201	204	230	201	230	226
Real Estate	38,557	38,602	38,811	38,557	38,811	38,647
Others	12,134	12,543	11,623	12,134	11,623	12,322
Unallocated	75,076	83,318	77,986	75,076	77,989	81,311
Total Segment Assets	1,47,067	1,56,060	1,50,861	1,47,067	1,50,864	1,55,344
SEGMENT LIABILITIES						
Steel	133	30	127	133	127	64
Plastic Processing	1,771	1,317	1,495	1,771	1,495	2,127
Spinning*	1	6	3	1	3	3
Real Estate	2,375	2,446	2,690	2,375	2,690	2,497
Others	322	270	162	323	162	196
Unallocated	5,455	1,735	1,797	5,455	1,797	1,843
Total Segment Liabilities	10,057	5,804	6,274	10,058	6,274	6,730

* Considered as Discontinuing Operations

Notes to Consolidated Segment Information:

1 As per Indian Accounting Standard 108 'Operating Segment' (Ind-AS 108) the Company has reported "Segment Information" , as described below:-

- The **Steel** Segment includes production, processing and trading of Galvanised steel product.
- The **Plastic Processing** Segment includes production of Woven Sacks/Fabric, Jumbo Bags, Staple Fibre and Geotextiles.
- The **Spinning** Segment includes sales of Spun Yarn.
- The Real Estate Segment includes development of Land and Buildings.
- The business segment not separately reportable have been grouped under "Others" segment.
- Other Investments/Assets and Income from the same are considered under "Un-allocable".

2 Figures in respect of the previous year have been rearranged / regrouped wherever necessary to make them comparable.

For and on Behalf of the Board

Dinesh D Paliwal
Wholtime Director
(DIN 00524064)

Date :- 11th November, 2024
Place:- Mumbai