Regd. Office: A-3, MIDC Industrial Area, Nanded - 431603, Maharashtra CIN: L17120MH1985PLC036500 . Phone : (022) 6115 5300 Website: www.jaicorpindia.com . e-mail for investors: cs2@jaicorpindia.com

(Rs. in Lakh except per share data)

	STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 ST MARCH, 2023								
S.	Particulars Particulars	-	UARTER ENDE			ENDED			
No	T di diodidi o	31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022			
		Audited	Unaudited	Audited	Audited	Audited			
1	Income								
	(a) Revenue from Operations	12,360	12,857	16,679	59,027	71,614			
	(b) Other Income	491	161	285	979	497			
	Total Income	12,851	13,018	16,964	60,006	72,111			
2	•								
	(a) Cost of Materials Consumed	8,814	9,303	12,385	40,389	53,221			
	(b) Purchases of Stock-in-trade	-	2	109	1,532	217			
	(c) Changes in Inventories of Finished Goods,	(0.10)	(0.40)	(400)		(00.4)			
	Work-in-Progress and Stock-in-Trade	(316)	(246)	(498)	860	(264)			
	(d) Employee Benefit Expenses	939	978	1,092	3,998	4,453			
l	(e) Finance costs (f) Depreciation and Amortisation expenses	- 212	223	29 235	882	335 957			
	(g) Other Expenses	1,184	1.192	235 1,879	5,095	6,419			
	Total Expenses	10,833	11,452	15,231	52,756	65,338			
3	Profit/(Loss) before exceptional items and tax (1-2)	2,018	1,566	1,733	7,250	6,773			
4	Exceptional Items (Refer note no. 4)	5,078	1,500	1,755	5,078	0,773			
5	Profit/(Loss) before tax from Continuing Operations(3-4)	(3,060)	1,566	1,733	2,172	6,773			
6	Tax Expenses	(0,000)	1,000	1,700	_,	0,770			
ľ	(a) Current Tax	447	417	187	1858	1,622			
	(b) Deferred Tax	(6)	(11)	(48)	(36)	(169)			
	(c) Income Tax of Earlier Years	- (0)	- ()	-	-	-			
7	Profit/(Loss) for the period/year from Continuing Operations(5-6)	(3,501)	1,160	1,594	350	5,320			
8	Discontinuing Operations	(-,,	,	,		-,-			
	Profit/(Loss) before tax from Discontinuing Operations	(6)	(5)	(65)	(3)	131			
	Tax Expenses of Discontinuing Operations	(1)	(2)	(17)	(1)	32			
	Profit/(Loss) for the period/year from Discontinuing Operations	(5)	(3)	(48)	(2)	99			
9	Profit/(Loss) for the period/year (7+8)	(3,506)	1,157	1,546	348	5,419			
10	Other Comprehensive Income (OCI)								
	(A) (i) Items that will not be reclassified to Profit and Loss:	(266)	10	-	(221)	47			
	(ii) Income tax effect on above	4	(3)	2	(4)	(10)			
	(B) Items that will be reclassified to Profit and Loss	-	-	-	-	-			
	Total Other Comprehensive Income	(262)	7	2	(225)	37			
	Total Comprehensive Income (after Tax) (9+10)	(3,768)	1,164	1,548	123	5,456			
12	Paid-up Equity Share Capital	1,785	1,785	1,785	1,785	1,785			
١	(Face value of Re. 1/- each)								
	Other Equity excluding revaluation reserve	-	-	-	1,32,471	1,33,240			
14	Earning per Share (Rs.) (* Not Annualised)	0.00 +	0.05	0.00	0.01	0.00			
l	Basic & Diluted from Continuing Operations (Before Exceptional Item)	0.88 *	0.65	0.89	3.04	2.98			
l	Basic & Diluted from Continuing Operations (After Exceptional Item) Basic & Diluted from Discontinuing Operations	(1.96) *	0.65 *	0.89 *	0.20	2.98			
l	Basic & Diluted from Discontinuing Operations Basic & Diluted from Continuing and Discontinuing Operations	(0.00) * (1.96) *	(0.00) * 0.65 *	(0.03) * 0.86 *	(0.00) 0.19	0.06 3.04			
	Basic & Director from Continuing and Discontinuing Operations	(1.96)	0.05	0.00	0.19	3.04			

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 meeting held on 25th May, 2023. The statutory auditor has issued audit report with unmodified opinion on the above results.
- 2 The Board has recommended dividend @ Re. 0.50 per share on 17,84,49,410 Fully paid up equity shares of face value of Re. 1/- each.
- 3 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:

		Q	UARTER ENDE	YEAR ENDED		
S.	Particulars	31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
No		Audited	Unaudited	Audited	Audited	Audited
1	Total Revenue	-	-	58	57	330
2	Total Expenses	6	5	123	60	199
3	Profit/(Loss) Before Exceptional Items (1-2)	(6)	(5)	(65)	(3)	131
4	Exceptional Items	-	-	-	-	-
5	Profit/(Loss) Before Tax (3-4)	(6)	(5)	(65)	(3)	131
6	Tax Expenses	(1)	(2)	(17)	(1)	32
7	Profit/(Loss) from Discontinuing Operations (5-6)	(5)	(3)	(48)	(2)	99

- 4 In earlier years , the Company had given capital advances amounting to Rs. 11,153 lakh towards acquisition of certain properties to a real estate Developer . The Developer failed to deliver the properties at the agreed time lines and the advances are past due for repayment for a long time. In view of the above, during the quarter ended 31st March , 2023 , the Company has filed an application before the NCLT under Section 7(3) (a) of Insolvency and Bankruptcy Code 2016 towards the recovery of the above amount along with interest. Based on the management's best estimates depending on the status of the projects a provision of Rs. 5,078 lakh has been made in the above result and disclosed as an exceptional item.
- 5 The figures for the corresponding previous period/year have been rearranged/regrouped/reclassified wherever necessary, to make them comparable. The figures for the quarter ended 31st March, 2023 and 31st March 2022 are the balancing figures between the audited figures of the full financial year and the published/restated year to date figures upto the third quarter of the respective financial year.

For and on Behalf of the Board

Regd. Office: A-3, MIDC Industrial Area, Nanded - 431603, Maharashtra CIN: L17120MH1985PLC036500 . Phone : (022) 6115 5300

Website: www.jaicorpindia.com . e-mail for investors: cs2@jaicorpindia.com

		·	(Rs. in Lakh)
	Particulars	As at 31.03.2023 (Audited)	As at 31.03.2022 (Audited)
I. A	SSETS		
1 N	on-current assets		
(a) Property, plant and equipment	10,746	11,114
,	Capital work-in-progress	82	39
) Investment property	1,817	1,857
•) Intangible assets	3	,
) Financial assets		
`	(i) Investments	93,068	94,500
	(ii) Loans	6	1
	(iii) Others	891	367
(f)	Non-current tax assets (net)	1,084	939
(g) Other non-current assets	6,082	11,32°
	Total Non-Current assets	1,13,779	1,20,15
2 C	urrent assets		
(a) Inventories	6,096	8,352
,) Financial assets	-,	-,
`	(i) Investments	10,655	2,218
	(ii) Trade receivables	5,120	6,28
	(iii) Cash and Cash Equivalents	358	629
	(iv) Bank Balances other than (iii) above	40	4:
	(v) Loans	4	;
	(vi) Others	643	14
(c	Other current assets	752	1,05
(d) Assets classified as held for sale	435	539
	Total Current assets	24,103	19,272
	TOTAL ASSETS	1,37,882	1,39,424
l. E	QUITY AND LIABILITIES		
E	quity		
) Share capital	1,785	1,785
•	Other equity	1,32,471	1,33,240
(,	1,34,256	1,35,02
Li	abilities	, ,	, ,
N	on-current liabilities		
) Deferred tax liabilities (net)	1,623	1,673
(,	1,623	1,673
2 C	urrent liabilities	,	,-
) Financial liabilities		
(α	(i) Borrowings	151	-
	(ii) Trade payables		
	a) Total Outstanding dues of Micro and Small Enterprises		
	, 21.1 3 date 21 2.1.0. p11000	10	-
	b) Others	413	658
	(iii) Other financial liabilities	1,072	1,130
(b) Other current liabilities	245	84
,) Provisions	112	9
()	,		· ·
		2,003	2,720
T	OTAL EQUITY AND LIABILITIES	1,37,882	1,39,424

For and on Behalf of the Board

Gaurav Jain Managing Director (DIN 00077770)

Date :- 25th May, 2023 Place:- Mumbai

Regd. Office: A-3, MIDC Industrial Area, Nanded - 431603, Maharashtra CIN: L17120MH1985PLC036500 . Phone : (022) 6115 5300
Website: www.jaicorpindia.com . e-mail for investors: cs2@jaicorpindia.com

_	Website: www.jaicorpindia.com . e-mail for investor				
	AUDITED STANDALONE CASH FLOW STAEMENT FOR THE	YEAR ENDED 3	1ST MARCH	, 2023	(Da Ja Labb)
	Particulars	For the year e		For the year	
A.	CASH FLOW FROM OPERATING ACTIVITIES				
	Net Profit before tax as per Statement of Profit and Loss (Continuing				
	Operations)		2,172		6,774
	Net Profit / (Loss) before tax as per Statement of Profit and Loss				
	(Discontinuing Operations)		(3)		131
			. ,		
	Adjusted for :				
	Depreciation and Amortization Expense	889		964	
	Net (gain)/loss on foreign currency transaction	-		-	
	Sundry Balances Written Off/ (Written Back) (Net)	6		12	
	Bad Debts	-		20	
	(Profit)/Loss on sale/discarding of PPE (Net)	(100)		(406)	
	Gains on sales of Investments (Net)	(647)		(68)	
	Finance Costs	-		335	
	Interest Income	(5)		(6)	
	Provision For Impairment of Non Current Investments	- '		177	
	Provision For Doubtful Advances	5,078			
	Fair value changes (net) on financial assets classified as fair value through profit			(150)	
	and loss	(85)		(159)	
	Fair valuation of Employees Loan	1		1 _	
			5,137	-	870
	Operating Profit before Working Capital Changes		7,306		7,775
	Adjusted for :		,		,
	Trade & Other Receivables		968		319
	Inventories		2,256		1,750
	Trade and Other Payables		(847)		971
	Cash generated from operations	•	9,683	-	10,815
	Direct taxes paid (Net)		(2,019)		(1,534)
	Net Cash From Operating Activities		7,664		9,281
	3		,	ı.	,
В.	CASH FLOW FROM INVESTING ACTIVITIES				
	Purchase of PPE		(414)		(389)
	Sale of PPE		250		1,121
	Purchase of Intangible Assets		-		(2)
	Purchase of Investments including share application money				()
	- Subsidiaries		(89)		(55)
	- Others		(84,233)		(61,878)
	Reduction / Sale of Investments		/		
	- Subsidiaries		538		1,126
	- Others		77,274		59,998
	Interest Income		-		5
	Net Cash From Investing Activities		(6,674)		(74)
L					
C.	CASH FLOW FROM FINANCING ACTIVITIES				,
	Redemption of Preference Shares		-		(9,643)
	Fixed Deposits/Margin Money with Banks and Government Authorities (Net)		(520)		299
-	Dividend Paid including tax thereon	1	(892)		(241)
-	Net Cash (used in) Financing Activities		(1,412)		(9,585)
-	Not Degrees in Coch and Coch Equivalents (A. P. C)		(422)	1	(378)
	Net Decrease in Cash and Cash Equivalents (A+B+C)		629	l	1,007
	Opening Balance of Cash and Cash Equivalents		629	_	1,007
	Effect of exchange rate on Cash and Cash Equivalents Balance of Cash and Cash Equivalents	358		629	
\vdash	Closing balance of Cash and Cash Equivalents	358	207	629	629
			207	l	029
	Components of Cash and Cash Equivalents: Balances with Banks in Current Accounts	358		629	
				629	
	Less: Working Capital Loan from Bank repayable on Demand	(151)			
Щ					

For and on behalf of the Board of Directors

Date :- 25th May, 2023 Place : Mumbai

Gaurav Jain Managing Director (DIN 00077770)

Regd. Office: A-3, MIDC Industrial Area, Nanded - 431603, Maharashtra CIN: L17120MH1985PLC036500 . Phone : (022) 6115 5300

Website: www.jaicorpindia.com . e-mail for investors: cs2@jaicorpindia.com

AUDITED STANDALONE SEGMENTWISE REVENUE, RESULTS AND SEGMENT INFORMATION FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2023

(Rs. In Lakh)

	QL	(RS. In Lakn)			
Particulars	31.03.2023		31.03.2022		31.03.2022
	Audited	Unaudited	Audited	Audited	Audited
1 SEGMENT REVENUE					
Steel	-	-	305	2,492	7,145
Plastic Processing	12,360	12,857	16,374	56,535	64,469
Spinning *	-	-	58	46	69
Total Segment Revenue	12,360	12,857	16,737	59,073	71,683
Less: Inter Segment Revenue	-	-	-	-	-
Net Sales/Income from Operations	12,360	12,857	16,737	59,073	71,683
2 SEGMENT RESULTS					
Steel	(128)	(120)	(27)	(319)	(46)
Plastic Processing	1,834	1,631	1,941	7,261	7,555
Spinning *	(6)	(5)	(65)	(3)	131
Total Segment Results (Before interest and Tax)	1,700	1,506	1,849	6,939	7,640
Less: Finance Cost	-	-	29	-	335
Less: Exceptional Item	5,078	-	-	5,078	-
Add: Other unallocable Expenditure net off					
unallocable income	312	55	(152)		(400)
Total Profit before tax	(3,066)	1,561	1,668	2,169	6,905
3 SEGMENT ASSETS					
Steel	1,016	1,008	1,937	1,016	1,937
Plastic Processing	22,550	21,530	25,603	22,550	25,603
Spinning *	240	242	273	240	273
Unallocated	1,14,076	1,18,387	1,11,611	1,14,076	1,11,611
Total Segment Assets	1,37,882	1,41,167	1,39,424	1,37,882	1,39,424
OF CHIENT LIABILITIES					
SEGMENT LIABILITIES					
Steel	152	144	1,102	152	1,102
Plastic Processing	1,548	1,235	1,457	1,548	1,457
Spinning *	7	8	21	7	21
Unallocated	1,919	1,755	1,819	1,919	1,819
Total Segment Liabilities	3,626	3,142	4,399	3,626	4,399

^{*} 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:-

- a) The Steel Segment includes production, processing and trading of Galvanised steel product.
- b) The **Plastic Processing** Segment includes production of Woven Sacks/Fabric, Jumbo Bags, Staple Fibre and Geotextiles.
- c) The **Spinning** Segment includes sales of Spun Yarn.
- d) Other Investments/Assets and Income from the same are considered under "Un-allocable".
- e) 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

Gaurav Jain Managing Director (DIN 00077770)

Date :- 25th May, 2023 Place:- Mumbai

Regd. Office: A-3, MIDC Industrial Area, Nanded - 431603, Maharashtra
CIN: L17120MH1985PLC036500 . Phone : (022) 6115 5300
Website: www.jaicorpindia.com . e-mail for investors: cs2@jaicorpindia.com
STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2023

S.		Ω	UARTER ENDE			er share data) R ENDED
No.	Particulars	31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
10.	i ditiodiais	Audited	Unaudited	Audited	Audited	Audited
1	Income	Addited	Ollaudited	Addited	Audited	Addited
٠,	(a) Revenue from Operations	12,479	12,978	16,754	59,433	72,009
	(b) Other Income	781	511	657	2,513	1,887
	Total Income	13,260	13,489	17,411	61,946	73,896
2	Expenses	·	,	ĺ	,	,
	(a) Cost of Materials Consumed	8,814	9,303	12,385	40,389	53,221
	(b) Purchases of Stock-in-trade	-	2	109	1,532	217
	(c) Changes in Inventories of Finished Goods,	-	-	-		
	Work-in-Progress and Stock-in-Trade	(951)	(208)	(542)	305	(176)
	(d) Employee Benefit Expenses	1,400	1,297	1,316	5,222	5,422
	(e) Finance costs	6	5	32	19	338
	(f) Depreciation and Amortisation expenses	318	328	323	1,288	1,305
	(g) Other Expenses Total Expenses	2,082 11,669	1,524 12,251	2,516 16,139	6,779 55,534	7,854 68,181
	•	11,009	12,231	16,139	55,534	00,101
	Profit / (Loss) before exceptional items and tax from Continuing Operations (1-2)	1,591	1,238	1,272	6,412	5,715
	Share of Profit/(loss) in associates	6	(87)	566	(852)	756
7	Profit / (Loss) before exceptional items and tax from Continuing	U	(07)	300	(002)	730
5	Operations (3+4)	1.597	1,151	1.838	5,560	6.471
-	Exceptional Items (Refer note no. 5)	5,078	-	-	5,078	-
	Profit / (Loss) before tax from Continuing Operations(5-6)	(3,481)	1,151	1,838	482	6,471
	Tax Expenses	(0,101)	.,	,,,,,,		-,
	(a) Current Tax	462	413	224	1,951	1,698
	(b) Deferred Tax	(39)	(97)	(195)	(112)	(392)
	(c) Income Tax of earlier years	(2)	- '	- '-	(3)	-
9						
	Profit / (Loss) for the period/year from Continuing Operations (7-8)	(3,902)	835	1,809	(1,354)	5,165
10	Discontinuing Operations					
	Profit/(Loss) before tax from Discontinuing Operations	(6)	(5)	(65)	(3)	131
	Tax Expenses of Discontinuing Operations	(1)	(2)	(17)	(1)	32
	Profit/(Loss) for the period/year from Discontinuing Operations	(5)	(3)	(48)	(2)	99
	Profit / (Loss) for the period/year (9+10)	(3,907)	832	1,761	(1,356)	5,264
12	Other Comprehensive Income (OCI)	(100)				
	(A) (i) Items that will not be reclassified to Profit and Loss:	(406)	(73)	41	(194)	658
	(ii) Income tax effect on above	21	10	(4)	(13)	(79)
	(B) (i) Items that will be reclassified to Profit and Loss	(76)	104	149	578	175
	(ii) Income tax on above	-	-	-	-	-
	()					
	(C) Share of Other Comprehensive Income in associates	(10)	8	(15)	(5)	21
	Total Other Comprehensive Income	(471)	49	171	366	775
	Total Comprehensive Income (after Tax) (11+12)	(4,378)	881	1,932	(990)	6,039
14	Net Profit/ (Loss) attributable to:					
	Owners of the Company	(3,914)	833	1,756	(1,360)	5,256
	Non-controlling interest	7	-	5	4	8
15	Other Comprehensive Income attributable to:					
	Owners of the Company	(471)	49	171	367	775
40	Non-controlling interest	-	-	-	(1)	-
16	Total Comprehensive Income attributable to:	(4,385)	882	1.927	(993)	6.031
	Owners of the Company Non-controlling interest	(4,363)	002	1,927	(993)	0,031
17	Paid-up Equity Share Capital	1,785	1,785	1,785	1,785	o 1,785
''	(Face value of Re. 1/- each)	1,700	1,700	1,700	1,700	1,703
	Other Equity excluding revaluation reserve				1,41,397	1,43,280
18	Earning per Share (Rs.) (* Not Annualised)				, ,	., , _ 00
				l		
	Basic & Diluted from Continuing Operations (Before Exceptional Item)	0.66	0.47	1.01	2.09	2.89
	Basic & Diluted from Continuing Operations (Before Exceptional Item) Basic & Diluted from Continuing Operations (After Exceptional Item)	0.66 (2.19) *	0.47 *	1.01 1.01 *	2.09 (0.76)	2.89
	Basic & Diluted from Continuing Operations (Before Exceptional Item)					

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 meeting held on 25th May, 2023.
- 2 The Board has recommended dividend @ Re. 0.50 per share on 17,84,49,410 Fully paid up equity shares of face value of Re. 1/- each.
- 3 The consolidated financial results also include the Group's share of net profit/(Loss) after tax of Rs. 8 Lakh & Rs. (91) Lakh and total comprehensive income of Rs. (1) Lakh & Rs. (95) Lakh for the quarter and year ended 31st March, 2023 respectively, as considered in the unaudited consolidated financial results in respect of an associate, whose financial statements have not been reviewed by their auditor. Auditors of the Company have drawn qualification in their report in respect of said matter during the quarter and in earlier periods.
- 4 (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. 1106 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 year ended 31st March, 2022 and results for the quarter ended 30st June, 2022, 30st September, 2022 and 31st December, 2022.
- 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:

						(Rs. In Lakh)
		QUARTER ENDED				
S.	Particulars	31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
No.		Audited	Unaudited	Audited	Audited	Audited
1	Total Revenue	-	-	58	57	330
2	Total Expenses	6	5	123	60	199
3	Profit/(Loss) Before Exceptional Items (1-2)	(6)	(5)	(65)	(3)	131
4	Exceptional Items	-	-	-	-	-
5	Profit/(Loss) Before Tax (3-4)	(6)	(5)	(65)	(3)	131
6	Tax Expenses	(1)	(2)	(17)	(1)	32
7	Profit/(Loss) from Discontinuing Operations (5-6)	(5)	(3)	(48)	(2)	99

- 6 In earlier years, the Company had given capital advances amounting to Rs. 11,153 lakh towards acquisition of certain properties to a real estate Developer. The Developer failed to deliver the properties at the agreed time lines and the advances are past due for repayment for a long time. In view of the above, during the quarter ended 31st March, 2023, the Company has filled an application before the NCLT under Section 7(3) (a) of Insolvency and Bankruptcy Code 2016 towards the recovery of the above amount along with interest. Based on the management's best estimates depending on the status of the projects a provision of Rs. 5,078 lakh has been made in the above result and disclosed as an exceptional item.
- 7 SEBI vide its Order dated 31st October, 2022 (the Order) had inter alia directed Urban Infrastructure Venture Capital Limited (UIVCL), sponsor and investment manager of Urban Infrastructure Opportunities Fund (UIOF), a scheme of Urban Infrastructure Venture Capital Fund (UIVCF), and Urban Infrastructure Trustees Limited (UITL), Trustee of UIVCF and other individual Noticees to ensure the exit of investors of UIOF in a manner specified in the Order and has also put restrictions on the directors of the Subsidiary to access Securities Market for raising money from public for a period of one year and also put restrictions on the Subsidiary Company and its directors to associate themselves directly or indirectly with any SEBI registered intermediaries which deal with the investor money in any manner. UIVCL and UITL and their Directors have challanged the said Order of SEBI. The Noticees have successfully ensured the exit of the Investors of UIOF as per said Order.
- 8 During the quarter ended 31st March, 2023, Urban Infrastructure Trustees Limited (UITL) ceased to be subsidiary of the Company.
- 9 The figures for the corresponding previous period/year have been rearranged/regrouped/reclassified wherever necessary, to make them comparable. The figures for the quarter ended 31st March, 2023 and 31st March 2022 are the balancing figures between the audited figures of the full financial year and the published/restated year to date figures upto the third quarter of the respective financial year.

For and on Behalf of the Board

Gaurav Jain Managing Director (DIN 00077770)

Date :- 25th May, 2023 Place:- Mumbai

Regd. Office: A-3, MIDC Industrial Area, Nanded - 431603, Maharashtra CIN: L17120MH1985PLC036500 . Phone : (022) 6115 5300

 $Website: www.jaicorpindia.com \ . \ e-mail \ for \ investors: cs2@jaicorpindia.com$

CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH , 2023

Particulars				(Rs. in Lakh)
Audited			As at	As at
A ASSETS Non-current assets (a) Property, plant and equipment (b) Capital work-in-progress 82 39 39 (c) Investment properties 10,625 10,314 (d) Goodwill on consolidation 856 856 856 856 856 856 856 856 856 856 (e) Intrangible assets (i) Investments - Associates Investments - Associates (ii) Loans (iii) Other non-current financial assets (iii) Loans 6 21 (iii) Other non-current financial assets (20) Deferred tax assets (Net) 2,119 2,050 (20) Deferred tax assets (Net) 2,109 2,2800 (20) Deferred tax assets (Net) 2,260 (20) Deferred financial assets 1,150 6,250 (20) Deferred financial assets (20) Deferred financial assets (20) Deferred financial assets (20) Deferred financia		Particulars	31 st March 2023	31st March 2022
1 Non-current assets				Audited
(a) Property, plant and equipment 10,971 11,195 (b) Captill work-in-propriess 82 38 38 38 38 38 38 38	I.	ASSETS		
(b) Capital work-in-progress 82 33 10,265 10,314 (d) Goodwill on consolidation 856	1	Non-current assets		
(b) Capital work-in-progress 82 33 10,265 10,314 (d) Goodwill on consolidation 856		(a) Property, plant and equipment	10,971	11,195
di Goodwill on consolidation 856 856 856 856 816 8			82	39
(e) Intangible assets 3 5 5			10,625	10,314
Financial assets Investments - Associates Investments - Investments - Associates Investments - Cothers 28,013 30,145 6 22,013 30,145 6 22,013 30,145 6 22,013 30,145 6 22,013 30,145 6 22,013 30,145 6 22,013 22,000 6 Non-current financial assets 62,013 2,172 2,000 6 Non-current assets (Net) 2,119 2,060 6 Non-current assets 2,109 2,260 7,246 1,04,879 2,000 7,246 1,04,879 2,000 7,246 1,04,879 2,000 7,246 1,04,879 2,000 7,246 1,04,879 2,000 2,00		(d) Goodwill on consolidation	856	856
(i) Investments - Associates Investments - Others (ii) Loans 6 22 (iii) Other non-current financial assets 892 367 (iii) Other non-current financial assets 892 367 (iii) Other non-current financial assets 892 367 (iv) Other non-current assets (Net) 2.119 2.066 1.00 (iv) Non-current tax assets (Net) 2.617 2.722 (iv) Other non-current assets 6.363 11.000 1.000 (iv) Non-current assets 6.363 11.000 (iv) Non-current assets 797.246 1.04.879 1.04.879 1.04.879 1.000 (iv) Pinancial assets (iv) Investments 797.246 1.04.879 1.000 (iv) Pinancial assets (iv) Investments 70.000 (iv) Pinancial assets 70.000 (iv) Pinancial Pinancial Pinancial Pinancial Pinancial		(e) Intangible assets	3	5
Investments - Associates 34,699 35,555 (ii) Loans 6 2 2 (iii) Other non-current financial assets 892 367 (iii) Other non-current financial assets 892 367 (iii) Other non-current assets (Net) 2,119 2,060 (iv) Non-current ax assets (Net) 2,617 2,722 (iv) Other non-current assets 6,363 11,600 (iv) Non-current assets 97,246 1,04,879 (iv) Carrent assets 97,246 1,04,879 (iv) Carrent assets 97,246 1,04,879 (iv) Carrent assets 1,749 6,476 (iv) Carrent assets 5,246 6,418 (iv) Carrent assets 5,246 6,418 (iv) Carrent assets 5,246 6,418 (iv) Carrent assets 1,180 692 5,639 (iv) Other current financial assets 1,180 692 5,639 (iv) Other current financial assets 1,180 692 5,639 (iv) Carrent assets 1,180 692 5,394 48,055 53,94 48,055 53,94 48,055 53,94 48,055 53,94 48,055 53,94 48,055 53,94 48,055 53,04 48,055 53,04 48,055 53,04 48,055 53,04 48,055 53,04 48,055 53,04 48,055 53,04 53,045 53,04		(f) Financial assets		
Investments - Others		(i) Investments		
(ii) Loans		Investments - Associates	· ·	
(iii) Other non-current financial assets (g) Deferred tax assets (Net) (h) Non-current tax assets (Net) (i) Other non-current assets (ii) Other non-current assets (2,1097,246 (3,1097,246 (4,100,477) 2 Current assets (a) Inventories (a) Inventories (b) Financial assets (i) Investments (ii) Trade receivables (iii) Cash and Cash Equivalents (iii) Cash and Cash Equivalents (iv) Bank Balances other than (iii) above (v) Loans (v) Other current financial assets (d) Assets classified as held for sale TOTAL ASSETS II. EQUITY AND LIABILITIES Equity (a) Equity shrare capital (b) Other equity Total Equity atributable to equity holders of the Company Non-controlling interest 1 Non-current liabilities (a) Financial liabilities (b) Provisions (c) Defered tax liabilities (d) Other Non-current liabilities (e) Ergered tax liabilities (f) Lease Liability (g) Company (h) Co			28,013	
(g) Deferred tax assets (Net) (h) Non-current tax assets (Net) (h) Non-current tax assets (Net) (h) Non-current tax assets (Net) (l) Other non-current assets (l) Investments (li) Irade receivables (lii) Cash and Cash Equivalents (lii) Cash and Cash Equivalents (lii) Cash and Cash Equivalents (liv) Bank Balances other than (iii) above (lv) Loans (lv) Other current financial assets (l) Investments (lii) Trade receivables (lii) Cash and Cash Equivalents (lv) Bank Balances other than (iii) above (lv) Loans (lv) Other current financial assets (lo) Other current financial assets (lo) Other current financial assets (lo) Other current assets (lo) Other current assets (lo) Other current assets (lo) Other current financial assets (lo) Other equity (lo) Cash and Cash Equivalents (lo) Other financial liabilities (lo) Cash and Cash Equivalents (lo) Other financial liabilities (lo) Cash and Cash Equivalents (lo) Other financial liabilities (lo) Other Non-current liabilities (lo) Other Non-current liabilities (lo) Other financial liabilities (lo) Other for current liabilities (lo) Other for current liabilities (lo) Other for current liabilities (lo) Other c		()		
(ii) Non-current tax assets (Net)				
(i) Other non-current assets (a) Inventories (b) Financial assets (i) Investments (ii) Cash and Cash Equivalents (iv) Dank Balances other than (iii) above (v) Loans (vi) Coans (vi) Other current financial assets (d) Assets classified as held for sale IE QUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity Total Equity atributable to equity holders of the Company Non-controlling interest (iii) Other current liabilities (a) Financial liabilities (b) Other financial liabilities (c) Lease Liability (iii) Other Non-current liabilities (a) Financial liabilities (a) Financial liabilities (b) Other Non-current liabilities (c) Deferred tax liabilities (d) Other Other (a) Total Country (iii) Trade payables (a) Total Outstanding dues of Micro and Small Enterprises (iv) Other current liabilities (iv) Current liabilities (iv) Lease Liability (iv) Cher (iv) Cherrinancial liabilities (iv) Lease Liability (iv) Cherrinancial liabilities (iv) Coefered tax liabilities (iv) Cherrinancial liabilities (iv) Cherrinancial liabilities (iv) Cherrinancial liabilities (iv) Other funancial liabilities (iv) Cherrinancial liabilities (iv) Cherrinancial liabilities (iv) Cherrinancial liabilities (iv) Cherrinancial liabilities (iv) Current Lax liabilities (iv) Current La	i	(6)	· ·	·
2 Current assets (a) Inventories (b) Financial assets (i) Investments (ii) Trade receivables (iii) Cash and Cash Equivalents (iii) Cash and Cash Equivalents (iv) Dank Balances other than (iii) above (v) Loans (vi) Other current financial assets (d) Assets classified as held for sale TOTAL ASSETS II. EQUITY AND LIABILITIES Equity (a) Equity stributable to equity holders of the Company Non-controlling interest (b) Other equity Total Equity attributable to equity holders of the Company Non-controlling interest (ii) Other financial liabilities (i) Lease Liability (ii) Other financial liabilities (ii) Deferred tax liabilities (iii) Current financial liabilities (i) Equity And Liabilities (iii) Cher financial liabilities (i) Lease Liability (iii) Other financial liabilities (i) Lease Liabilities (ii) Lease Liability (iii) Trade payables (iii) Lease Liability (iii) Trade payables (iiii) Charfinancial liabilities (iii) Lease Liability (iii) Trade payables (iiii) Chorter financial liabilities (iiii) Charfinancial liabilities (iiii) Lease Liability (iii) Trade payables (iiii) Chorter financial liabilities (iiii) Charfinancial liabilities (iii) Lease Liability (iii) Trade payables (iii) Charfinancial liabilities (iii) Charfinanc			· ·	·
2 Current assets (a) Inventories (b) Financial assets (i) Investments (ii) Trade receivables 5,246 6,418 (iii) Cash and Cash Equivalents 5,07 891 (iv) Bank Balances other than (iii) above 40 43 43 (v) Loans 3,282 5,639 (vi) Other current financial assets 1,180 692		(i) Other non-current assets	·	
(a) Inventories (21,099 22,800 (b) Financial assets (i) Investments (ii) Trade receivables (5,246 6,476 (ii) Trade receivables (5,246 6,418 (iii) Cash and Cash Equivalents (507 891 (iv) Bank Balances other than (iii) above 40 43 (v) Loans 3,282 5,639 (vi) Other current financial assets 11,180 692 (c) Other current assets 3,666 4,557 (d) Assets classified as held for sale 435 539 (d) Assets classified as held for sale 53,204 48,055 (e) Other equity TAND LIABILITIES Equity (a) Equity share capital 1,785 1,785 (b) Other equity Total Equity atributable to equity holders of the Company Non-controlling interest 2,301 2,587 (a) Financial liabilities (a) Financial liabilities (b) Fronsions 1 1,43,482 1,45,066 (c) Deferred tax liabilities (ii) Lease Liability (iii) Other financial liabilities (b) Provisions 1 1 91 (c) Deferred tax liabilities (iii) Lease Liability (iii) Trade payables (a) Trade payables (a) Trade payables (a) Trade payables (a) Total Outstanding dues of Micro and Small Enterprises (b) Other current liabilities 1,225 1,282 (iv) Other financial liabilities 448 1,033 (c) Provisions 448 1,033 2 (d) Current tax liabilities 448 1,033 (c) Provisions 448 1,033 3 2 (d) Current tax liabilities 5 1,225 4,43 3 3 2 (d) Current tax liabilities (viet) 3,3477 3,482	1	Current accets	97,246	1,04,879
(b) Financial assets (i) Investments (ii) Trade receivables (iii) Cash and Cash Equivalents (iii) Cash and Cash Equivalents (iv) Bank Balances other than (iii) above (v) Loans (vi) Une current financial assets (vi) Other current financial assets (vi) Other current financial assets (vi) Other current sasets (c) Other current sasets (d) Assets classified as held for sale TOTAL ASSETS II. EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity (c) Equity atributable to equity holders of the Company Non-controlling interest (a) Financial liabilities (a) Financial liabilities (i) Lease Liability (ii) Other financial liabilities (b) Provisions (c) Deferred tax liabilities (d) Other Non-current liabilities (ii) Lease Liability (iii) Trade payables (a) Financial liabilities (i) Lease Liability (iii) Trade payables (a) Total Outstanding dues of Micro and Small Enterprises (b) Other current liabilities (c) Provisions (d) Current liabilities (e) Other financial liabilities (ii) Lease Liability (iii) Trade payables (a) Total Outstanding dues of Micro and Small Enterprises (b) Other current liabilities (c) Provisions (d) Current tax liabilities (e) Provisions (f) Other financial liabilities (g) Other financial liabilities (h) Other current liabilities (g) Other current l	-		04.000	00.000
(i) Investments (ii) Trade receivables (iii) Trade receivables (iii) Cash and Cash Equivalents (iii) Cash and Cash Equivalents (iv) Bank Balances other than (iii) above (v) Loans (vi) Loans (vi) Other current financial assets (vii) Other current financial assets (vii) Other current financial assets (viii) Other equity (viii) Cash sheld for sale TOTAL ASSETS I. EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity (a) Equity share capital (c) Other equity (a) Equity atributable to equity holders of the Company Non-controlling interest (a) Financial liabilities (a) Financial liabilities (i) Lease Liability (ii) Other financial liabilities (ii) Lease Liability (iii) Other financial liabilities (i) Deferred tax liabilities (iii) Lease Liability (iii) Cherrent liabilities (iii) Lease Liability (iii) Trade payables (a) Financial liabilities (i) Borrowing (ii) Lease Liability (iii) Trade payables (a) Total Outstanding dues of Micro and Small Enterprises (b) Other (iv) Other financial liabilities (c) Provisions (d) Current liabilities (e) Provisions (e) Provisions (f) Other current liabilities (g) Provisions (h) Other current liabilities (l) Othe		()	∠1,099	22,800
(iii) Trade receivables 5,246 6,418 (iiii) Cash and Cash Equivalents 507 891 (iv) Bank Balances other than (iii) above 40 43 (v) Loans 3,282 5,639 (vi) Other current financial assets 1,180 692 (c) Other current assets 3,666 4,557 (d) Assets classified as held for sale 435 539 TOTAL ASSETS II. EQUITY AND LIABILITIES Equity 1,785 1,785 (a) Equity share capital 1,785 1,785 (b) Other equity 1,41,397 1,43,280 Total Equity atributable to equity holders of the Company 1,43,182 1,45,066 Non-controlling interest 2,301 2,587 1 Non-current liabilities 1,45,483 1,47,652 Liabilities 1 1 91 (a) Financial liabilities (Net) 1 91 91 (b) Other functial liabilities (Net) 1 1 91 (c) Deferred tax liabilities 1,584		()	17 7/0	6 476
(iii) Cash and Cash Equivalents 507 891 (iv) Bank Balances other than (iii) above 40 43 (v) Other current financial assets 1,180 692 (c) Other current assets 1,180 692 (d) Assets classified as held for sale 435 533 TOTAL ASSETS II. EQUITY AND LIABILITIES Equity (a) Equity share capital 1,785 1,785 (b) Other equity 1,41,397 1,43,280 Total Equity atributable to equity holders of the Company 1,43,182 1,45,083 Non-controlling interest 2,301 2,587 Liabilities 1,45,483 1,47,652 I kabilities 1,45,483 1,47,652 I kabilities 28 18 (i) Casse Liability 1,25 - (ii) Other financial liabilities (Net) 1,631 1,683 (d) Other Non-current liabilities 5 3 (e) Equity atributable (Net) 1,631 1,683 (f) Deferred tax liabilities (Net) 1,631		()	· ·	,
(iv) Bank Balances other than (iii) above 40 43 (v) Loans 3,282 5,639 (vi) Other current financial assets 1,180 692 (c) Other current assets 3,666 4,557 (d) Assets classified as held for sale 435 539 TOTAL ASSETS 1,50,450 1,52,934 II. EQUITY AND LIABILITIES Equity 1,785 1,785 1,785 (b) Other equity 1,41,397 1,43,280 1,43,282 1,45,066 Non-controlling interest 2,301 2,587 1,45,483 1,47,652 1,45,066 1,45,483 1,47,652 1,45,066 1,45,483 1,47,652 1,45,066 1,45,483 1,47,652 1,45,066 1,45,483 1,47,652 1,45,066 1,45,483 1,47,652 1,45,483 1,47,652 1,45,483 1,47,652 1,45,483 1,47,652 1,45,483 1,47,652 1,45,483 1,47,652 1,45,483 1,47,652 1,48,483 1,47,652 1,48,483 1,47,652 1,48,483 1,47,652				·
(v) Loans (vi) Other current financial assets (vi) Other current financial assets (vi) Other current financial assets (c) Other current assets (d) Assets classified as held for sale TOTAL ASSETS TOTAL ASSETS II. EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity Total Equity stributable to equity holders of the Company Non-controlling interest I Non-current liabilities (a) Financial liabilities (i) Lease Liability (ii) Other financial liabilities (d) Other Non-current liabilities (d) Other Non-current liabilities (e) Deferred tax liabilities (Net) (f) Other financial liabilities (g) Financial liabilities (g) Equity Asset (Net) (g) Other Set (Net) (g) Others (g) Others (g) Others (g) Others (g) Others (g) Other (Net) (g		` '		
(vi) Other current financial assets (c) Other current assets (d) Assets classified as held for sale TOTAL ASSETS II. EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity Total Equity atributable to equity holders of the Company Non-controlling interest 1,43,482 1,45,666 1,44,397 1,43,182 1,45,666 1,45,766 Non-current liabilities (a) Financial liabilities (i) Lease Liability (c) Deferred tax liabilities (d) Other Non-current liabilities (a) Financial liabilities (b) Provisions (c) Deferred tax liabilities (ii) Borrowings (a) Financial liabilities (iii) Cheres (b) Other Sorrow of Micro and Small Enterprises (b) Others (c) Others (d) Others (e) Others (e) Others (e) Others (f) Others (f) Others (f) Other Inancial liabilities (g) Other Current liabilities (g) Corrent liabilities (g) Deferred tax liabilities (g) Lease Liability (g) Deferred tax liabilities (g) Lease Liability (g) Current liabilities (g) Deferred tax liabilities (g) Other Current liabilities (g) Deferred tax liabilities (g) Deferred tax liabilities (g) Deferred tax liabilities (g) Deferred tax liabilities (g) Other Current liabilities (g) Other Current liabilities (g) Other Current liabilities (h) Others (h) Others (h) Others (h) Other Current liabilities (h) O			-	-
(c) Other current assets (d) Assets classified as held for sale TOTAL ASSETS TOTAL ASSETS II. EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity Total Equity partituable to equity holders of the Company Non-controlling interest 1,41,397 1,43,182 1,45,066 Non-current liabilities (a) Financial liabilities (i) Lease Liability (ii) Other financial liabilities (d) Other Non-current liabilities (a) Financial liabilities (d) Other Non-current liabilities (a) Financial liabilities (b) Provisions 1,631 1,688 (d) Other Non-current liabilities (a) Financial liabilities (b) Provisions 1,631 1,688 (c) Provisions 1,790 1,800 Current liabilities (a) Financial liabilities (a) Financial liabilities (a) Financial liabilities (b) Other Sorrowings (c) Foreign Sorrowings (d) Other Sorrowings (e) Others (e) Others (fi) Lease Liability (fii) Case Liability (fiii) Trade payables (a) Total Outstanding dues of Micro and Small Enterprises (b) Others (c) Provisions (c) Provisions (d) Current Liabilities (e) Other current liabilities (f) Other current liabilities (f) Other current liabilities (g) Other current liabilities (h) Oth			· ·	·
(d) Assets classified as held for sale TOTAL ASSETS TOTAL ASSETS 1,50,450 1,52,934 II. EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity Total Equity atributable to equity holders of the Company Non-controlling interest 1,41,397 1,43,280 Non-current liabilities (a) Financial liabilities (i) Lease Liability (ii) Other financial liabilities (b) Provisions (c) Deferred tax liabilities (d) Other Non-current liabilities (i) Borrowings (a) Financial liabilities (b) Other sinancial liabilities (c) Deferred tax liability (d) Other financial liabilities (e) Financial liabilities (f) Borrowings (g) Total Outstanding dues of Micro and Small Enterprises (a) Total Outstanding dues of Micro and Small Enterprises (b) Others (c) Other financial liabilities (d) Other current liabilities (e) Other current liabilities (f) Other current liabilities (g) Other current liabilities (h) Other current liabilities (l) Oth				
TOTAL ASSETS				
II. EQUITY AND LIABILITIES Equity				
Equity		TOTAL ASSETS	1,50,450	
Equity				
(a) Equity share capital (b) Other equity Total Equity atributable to equity holders of the Company Non-controlling interest Liabilities 1 Non-current liabilities (a) Financial liabilities (ii) Lease Liabilities (Net) (c) Deferred tax liabilities (d) Other Non-current liabilities (iii) Darrowings (d) Other Non-current liabilities (iii) Lease Liability (iii) Trade payables (a) Total Outstanding dues of Micro and Small Enterprises (b) Others (iv) Other financial liabilities (a) Total Outstanding dues of Micro and Small Enterprises (b) Other current liabilities (c) Provisions (d) Current liabilities (a) Total Outstanding dues of Micro and Small Enterprises (b) Other current liabilities (c) Provisions (d) Current liabilities (e) Other financial liabilities (f) Others (g) Other financial liabilities (g) Other financial liabilities (g) Other financial liabilities (h) Others (h) Other financial liabilities (h) Other	II.	EQUITY AND LIABILITIES		
(b) Other equity Total Equity atributable to equity holders of the Company Non-controlling interest Liabilities 1 Non-current liabilities (i) Lease Liability (ii) Other financial liabilities (b) Provisions (c) Deferred tax liabilities (d) Other Non-current liabilities (i) Borrowings (a) Financial liabilities (b) Other surpent liabilities (c) Deferred tax liabilities (d) Other Surpent liabilities (e) Borrowings (f) Lease Liability (ii) Crade payables (g) Borrowings (g) Total Outstanding dues of Micro and Small Enterprises (i) Other surpent liabilities (ii) United Surpent liabilities (iv) Other financial liabilities (iv) Other financial liabilities (iv) Other surpent liabi		Equity		
Total Equity atributable to equity holders of the Company Non-controlling interest 2,301 2,587 1,45,686 2,301 2,587 1,45,483 1,47,652 1,45,483 1,47,652 1,45,483 1,47,652 1,45,483 1,47,652 1,45,483 1,47,652 1,45,483 1,47,652 1,45,483 1,47,652 1,45,483 1,47,652 1,45,483 1,47,652 1,45,483 1,47,652 1,45,483 1,47,652 1,45,483 1,45,483 1,47,652 1,255 1,282 1		(a) Equity share capital	1,785	1,785
Non-controlling interest 2,301 2,587 1,45,483 1,47,652 1 Non-current liabilities		(b) Other equity	1,41,397	1,43,280
1,45,483		Total Equity atributable to equity holders of the Company	1,43,182	1,45,066
Liabilities 1 Non-current liabilities (a) Financial liabilities (i) Lease Liability 125		Non-controlling interest	2,301	2,587
1 Non-current liabilities			1,45,483	1,47,652
(a) Financial liabilities (i) Lease Liability (ii) Other financial liabilities (b) Provisions (c) Deferred tax liabilities (Net) (d) Other Non-current liabilities (a) Financial liabilities (a) Financial liabilities (i) Borrowings (ii) Lease Liability (iii) Trade payables (a) Total Outstanding dues of Micro and Small Enterprises (iv) Others (iv) Other financial liabilities (iv) Other current liabiliti				
(i) Lease Liability 125 - (ii) Other financial liabilities 28 18 (b) Provisions 1 91 (c) Deferred tax liabilities (Net) 1,631 1,688 (d) Other Non-current liabilities 5 3 (a) Financial liabilities 1,790 1,800 2 Current liabilities 1,790 1,800 (i) Borrowings 151 - (ii) Lease Liability 33 - (iii) Trade payables 10 - (a) Total Outstanding dues of Micro and Small Enterprises 10 - (b) Others 448 722 (iv) Other financial liabilities 1,225 1,282 (b) Other current liabilities 482 1,033 (c) Provisions 825 443 (d) Current tax liabilities (Net) 3 2	1			
(ii) Other financial liabilities 28 18 (b) Provisions 1 91 (c) Deferred tax liabilities (Net) 1,631 1,688 (d) Other Non-current liabilities 5 3 2 Current liabilities 1,790 1,800 2 Current liabilities 1 - (i) Borrowings 151 - (ii) Lease Liability 33 - (iii) Trade payables 10 - (a) Total Outstanding dues of Micro and Small Enterprises 10 - (b) Others 448 722 (iv) Other financial liabilities 1,225 1,282 (b) Other current liabilities 482 1,033 (c) Provisions 825 443 (d) Current tax liabilities (Net) 3 2		()		
(b) Provisions (c) Deferred tax liabilities (Net) (d) Other Non-current liabilities 2 Current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease Liability (iii) Trade payables (a) Total Outstanding dues of Micro and Small Enterprises (b) Others (iv) Other financial liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (Net) 1 1,688 1,688 1,790 1,800 2 1,500				-
(c) Deferred tax liabilities (Net) 1,631 1,688 (d) Other Non-current liabilities 5 3 2 Current liabilities 1,790 1,800 (a) Financial liabilities 151 - (i) Borrowings 151 - (ii) Lease Liability 33 - (iii) Trade payables 10 - (a) Total Outstanding dues of Micro and Small Enterprises 10 - (b) Others 448 722 (iv) Other financial liabilities 1,225 1,282 (b) Other current liabilities 482 1,033 (c) Provisions 825 443 (d) Current tax liabilities (Net) 3 2 3,177 3,482		()		
(d) Other Non-current liabilities		()		
1,790		· ·		·
2 Current liabilities (a) Financial liabilities (i) Borrowings 151 (ii) Lease Liability 33 (iii) Trade payables 10 (a) Total Outstanding dues of Micro and Small Enterprises 10 (b) Others 448 722 (iv) Other financial liabilities 1,225 1,282 (b) Other current liabilities 482 1,033 (c) Provisions 825 443 (d) Current tax liabilities (Net) 3 2 3,177 3,482		(a) Other Non-current habilities		
(a) Financial liabilities 151 - (i) Borrowings 151 - (ii) Lease Liability 33 - (iii) Trade payables 10 - (a) Total Outstanding dues of Micro and Small Enterprises 10 - (b) Others 448 722 (iv) Other financial liabilities 1,225 1,282 (b) Other current liabilities 482 1,033 (c) Provisions 825 443 (d) Current tax liabilities (Net) 3 2 3,177 3,482	,	Current liabilities	1,790	1,000
(i) Borrowings 151 - (ii) Lease Liability 33 (iii) Trade payables 10 - (a) Total Outstanding dues of Micro and Small Enterprises 10 - (b) Others 448 722 (iv) Other financial liabilities 1,225 1,282 (b) Other current liabilities 482 1,033 (c) Provisions 825 443 (d) Current tax liabilities (Net) 3 2 3,177 3,482	-			
(ii) Lease Liability 33 (iii) Trade payables 10 (a) Total Outstanding dues of Micro and Small Enterprises 10 (b) Others 448 722 (iv) Other financial liabilities 1,225 1,282 (b) Other current liabilities 482 1,033 (c) Provisions 825 443 (d) Current tax liabilities (Net) 3 2 3,177 3,482		()	454	
(iii) Trade payables 10 (a) Total Outstanding dues of Micro and Small Enterprises 10 (b) Others 448 722 (iv) Other financial liabilities 1,225 1,282 (b) Other current liabilities 482 1,033 (c) Provisions 825 443 (d) Current tax liabilities (Net) 3 2 3,177 3,482		.,		-
(a) Total Outstanding dues of Micro and Small Enterprises (b) Others (iv) Other financial liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (Net) (a) Total Outstanding dues of Micro and Small Enterprises 10 -448 722 1,285 1,285 442 1,033 625 443 2			33	
(b) Others				
(b) Others 448 722 (iv) Other financial liabilities 1,225 1,282 (b) Other current liabilities 482 1,033 (c) Provisions 825 443 (d) Current tax liabilities (Net) 3 2 3,177 3,482		(a) Total Outstanding dues of Miloto and Offian Enterprises	40	
(iv) Other financial liabilities 1,225 1,282 (b) Other current liabilities 482 1,033 (c) Provisions 825 443 (d) Current tax liabilities (Net) 3 2 3,177 3,482		(h) Others		700
(b) Other current liabilities 482 1,033 (c) Provisions 825 443 (d) Current tax liabilities (Net) 3 2 3,177 3,482		· ·	-	
(c) Provisions 825 443 (d) Current tax liabilities (Net) 3 2 3,177 3,482			· ·	· ·
(d) Current tax liabilities (Net) 3 2 3,177 3,482	1	()		· ·
3,177 3,482	l	(-)		
		(-)		
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		TOTAL EQUITY AND LIABILITIES		
		· · · · · · · · · · · · · · · · · · ·	-,, 100	.,=,:01

For and on Behalf of the Board

Date :- 25th May, 2023 Place:- Mumbai Gaurav Jain Managing Director (DIN 00077770)

Regd. Office: A-3, MIDC Industrial Area, Nanded - 431603, Maharashtra CIN: L17120MH1985PLC036500 . Phone : (022) 6115 5300

Website: www.jaicorpindia.com . e-mail for investors: cs2@jaicorpindia.com CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2023

(Rs.in Lakh)

_			(Rs.in Lakh)
	Particulars	For the year ended 31 st March 2023 (Audited)	For the year ended 31 st March 2022 (Audited)
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before tax as per Statement of Profit and Loss (Continuing		
	Operations)	481	6,471
	Net Profit / (Loss) before tax as per Statement of Profit and Loss		5,
	(Discontinuing Operations)	(2)	131
	r · · · · · · · · · · · · · · · · · · ·	(3)	131
	Adjusted for :		
	Depreciation and Amotisation Expense	1,296	1,312
	Share of (Profit)/Loss in Associates	852	(756)
	Net Profit on foreign currency transaction and translation*	(259)	(89)
	Profit on sale of Investments (Net)	(632)	(90)
	(Profit)/Loss on sale/discarding of PPE (Net)	(103)	(406)
	Fair value changes (Net) on financial assets classified as fair value through profit		
	and loss	(217)	(118)
	Finance Costs	19	338
	Bad Debts	-	20
	Sundry Balances Written Back (Net)	34	653
	Prov. For Doubtful Advances	5,078	-
	Interest Income	(536)	(608)
	Dividend Income	(12)	(6)
1	Fair valuation of Employees Loan	1	1.00
	I all valuation of Employees Edan	5,521	251
	Operating Profit before Working Capital Changes		
	1, 5	5,999	6,853
	Adjusted for :		
	Trade & Other Receivables	1,542	467
	Inventories	1,701	1,838
	Trade and Other Payables	(387)	1,028
	Cash generated from operations	8,855	10,186
	Direct taxes paid (Net)	(1,660)	(1,066)
	Net Cash From Operating Activities	7,195	9,120
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of PPE	(423)	(360)
	Sale of PPE	253	1,121
	Purchase of Intangible Assets	-	(2)
	Purchase of Investments	(94,115)	(67,370)
	Sale of Investments	85,548	66,686
	Movement in Loans (Net)	2,000	(1,150)
	Interest Income	708	1,466
	Dividend Income	12	6
	Net Cash From/(Used in) Investing Activities	(6,017)	397
	Net oddi i folia odda ii ji ii fodding Add fidd	(0,017)	
	CARL EL CIM ED CIM FINIANCINO ACTIVITIES		
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Redemption of Preference Share Capital including Securities Premium	-	(9,643)
	Repayment to Non-Controlling Interest	(270)	(201)
	Fixed Deposits/Margin Money with Banks and Government Authorities (Net)	(520)	299
	Finance costs paid	-	-
	Lease Payment	(31)	
	Dividend Paid	(892)	(241)
	Net Cash (used in) Financing Activities	(1,713)	(9,786)
	Net Decrease in Cash and Cash Equivalents (A+B+C)	(535)	(269)
	Opening Balance of Cash and Cash Equivalents	891	1,160
	Effect of exchange rate on Cash and Cash Equivalents	_	1,100
	,	507	- 891
	Balance of Cash and Cash Equivalents		
	Closing balance of Cash and Cash Equivalents	356	891
	Components of Cash and Cash Equivalents:	507	
	Balances with Banks in Current Accounts	507	891
	Less: Working Capital Loan from Bank repayable on Demand	(151)	<u>-</u>

^{*} includes on account of translation of foreign subsidiary.

For and on behalf of the Board of Directors

Date :- 25th May, 2023 Place:- Mumbai

Gaurav Jain **Managing Director** (DIN 00077770)

Regd. Office: A-3, MIDC Industrial Area, Nanded - 431603, Maharashtra CIN: L17120MH1985PLC036500 . Phone : (022) 6115 5300

Website: www.jaicorpindia.com . e-mail for investors: cs2@jaicorpindia.com

AUDITED CONSOLIDATED SEGMENTWISE REVENUE, RESULTS AND SEGMENT INFORMATION FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2023

	(Rs. in Lakh)					
	QUARTER ENDED YEAR ENDE					
Particulars	31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022	
	Audited	Unaudited	Audited	Audited	Audited	
1 SEGMENT REVENUE						
Steel	-	-	305	2,492	7,145	
Plastic Processing	12,360	12,857	16,374	56,535	64,469	
Spinning*	-	-	58	46	69	
Asset Management Activity	-	-	-	-	-	
Real Estate	119	120	75	406	395	
Others	-	-	-	-	-	
Total Segment Revenue	12,479	12,977	16,812	59,479	72,078	
Less: Inter Segment Revenue	-	-	-	-	-	
Net Sales/Income from Operations	12,479	12,977	16,812	59,479	72,078	
2 CEOMENT DECLUTO						
2 SEGMENT RESULTS Steel	(400)	(400)	(07)	(040)	(40)	
Plastic Processing	(128)	(120)	(27) 1.941	. ,	(46)	
	1,834	1,631	, -	7,261	7,555	
Spinning* Asset Management Activity	(6)	(5)	(65)	(3)	131	
Real Estate	(412) 48	(277) (46)	(159) (482)	(979) 217	(830) (407)	
Others	(1)	(46)	(462)	(0)	(407)	
Total Segment Results (Before interest and Tax)	1,336	1,183	1,208	6,176	6,402	
Less: Finance Cost	1,330	1,163	32	19	338	
Less: Exceptional Item	5.078	3	32	5.078	-	
Add: Other unallocable Expenditure net off	3,076	-	-	5,076	-	
unallocable income	255	55	31	251	(218)	
Add:- Share of Profit / (loss) in associates	6	(87)	566	(852)	756	
Total Profit / (Loss) before tax	(3.487)	1.146	1.773	479	6.602	
Total Front (2000) Boroto tax	(0,401)	1,140	1,110	7.0	0,002	
3 SEGMENT ASSETS						
Steel	1.016	1.008	1.937	1.016	1.937	
Plastic Processing	22,550	21,530	25,603	22.550	25,603	
Spinning*	240	242	273	240	273	
Asset Management Activity	11,968	12,257	12,449	11,968	12,449	
Real Estate	39,016	39,230	38,986	39,016	38,986	
Others	3	69	68	3	68	
Unallocated	75,657	79,965	73,618	75,657	73,618	
Total Segment Assets	1,50,450	1,54,301	1,52,934	1,50,450	1,52,934	
SEGMENT LIABILITIES						
Steel	152	144	1,102	152	1,102	
Plastic Processing	1,548	1,235	1,457	1,548	1,457	
Spinning*	7	8	21	7	21	
Asset Management Activity	922	713	505	922	505	
Real Estate	2,720	2,878	2,964	2,720	2,964	
Others	0	2	1	0	1	
Unallocated	1,919	1,755	1,819	1,919	1,819	
Total Segment Liabilities	7,268	6,734	7,869	7,268	7,869	

^{*} 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:-
- a) The Steel Segment includes production, processing and trading of Galvanised steel product.
- b) The Plastic Processing Segment includes production of Woven Sacks/Fabric, Jumbo Bags, Staple Fibre and Geotextiles.
- c) The Spinning Segment includes sales of Spun Yarn.
- d) The Asset Management activity Segment includes Investment Advisory Services.
- e) The Real Estate Segment includes development of Land and Buildings.
- f) The business segment not separately reportable have been grouped under "Others" segment.
- g) 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