

# JECO EXPORTS & FINANCE LIMITED

Registered Office, C/O Century Aluminium Mfg. Co. Ltd. Raja Road, P.O. Sukchar, 24 Parganas (North), Kolkata-700116

TEL: (91) (33) 2553 3160, 2523 2443, FAX: (91) (33) 2553 2738

Website: www.jecoexports.com, E-MAIL ID: camco@camcolndia.com

CIN NO: L51109WB1982PLC035005

November 13, 2021

To, The Secretary, Metropolitan Stock Exchange of India Limited Vibgyor Towers, 4th floor, Plot No C 62, G - Block, Opp. Trident Hotel, Bandra Kurla Complex, Bandra (E), Mumbai – 400 098 Scrip Code – JECOEXP Series – BE	To, The Secretary, The Calcutta Stock Exchange Limited, Listing Department 7, Lyons Range Kolkata-700001 Scrip Code - 10020034
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Unit: JECO EXPORTS AND FINANCE LTD

Dear Sir/Madam,

**Sub:- Outcome of Board Meeting-Unaudited (Standalone and Consolidated) Financial Results for the Quarter and half year ended on 30<sup>th</sup> September, 2021.**

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (referred to as the “SEBI Listing Regulations”), we wish to inform you that the Board of Directors of the Company at its meeting held today, i.e. on 13th November, 2021, has inter alia, approved the following: -

- 1) (Standalone and Consolidated) Unaudited Financial Results for the Quarter and half year ended on 30th September, 2021, Statement of Assets and Liabilities as at 30th September, 2021 and Cash Flow Statement of the Company for the half year ended on 30th September, 2021 along with Limited Review Report for the Quarter and half year ended on 30th September, 2021.

The Meeting of the Board of Directors commenced at 03: 00 P.M. and concluded at 8: 00 P.M.

This is for your information and record.

Yours faithfully,

JECO Exports & Finance Ltd.



Name: Dinesh Kumar Pandey

(Director)

DIN: 01676842



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

To  
The Board of Directors,  
The Jeco Exports and Finance Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of The Jeco Exports and Finance Limited ('the Company') for the quarter and half year ended 30 September 2021, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the Securities and Exchange Board of India ("SEBI") from time to time.
2. This statement is the responsibility of the company's management and approved by the Board of Directors which has been prepared in accordance with the recognition & measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review 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 provide 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 above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Standalone Financial Results prepared in accordance with applicable Indian Accounting Standards 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Vikash Sultania and Associates**

Chartered Accountant  
Firm Reg. No.: 332514E

*Vikash Sultania*

Vikash Sultania  
Partner

Membership No: 311429  
UDIN- 21311429AAAADU9701



Place- Kolkata

Dated- 13<sup>th</sup> November 2021

**JECO EXPORTS & FINANCE LTD**

CIN:- L51109WB1982PLC035005

Regd. Office :RAJA ROAD,P.O.SUKCHAR,DIST.24 PARGANAS (NORTH),KOLKATA-700115

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2021**

(Rs. in Lacs except EPS figure)

PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
	30-Sep-2021	30-Jun-2021	30-Sep-2020	30-Sep-2021	30-Sep-2020	31-Mar-2021
	Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
<b>Revenue</b>						
1 a) Revenue from Operation						
Sale of Products	1.68	0.18	0.93	1.86	1.13	4.51
Interest Income	-	-	-	-	-	0.18
b) Other Income	1.45	1.95	2.31	3.40	3.53	13.12
<b>Total Income from operations (Net)</b>	<b>3.13</b>	<b>2.13</b>	<b>3.24</b>	<b>5.26</b>	<b>4.66</b>	<b>17.81</b>
<b>2 Expenses</b>						
a) Finance Cost	-	-	-	-	-	4.12
b) Purchase of Stock in Trade	1.54	0.52	0.60	2.06	1.10	3.80
c) Changes in Inventories of stock in trade	(0.49)	(0.03)	0.18	(0.52)	(0.15)	(0.02)
d) Employee benefits expense	0.32	0.26	0.36	0.57	0.61	1.22
e) Other expenses	1.24	1.49	1.06	2.73	1.91	8.06
<b>Total Expenses</b>	<b>2.61</b>	<b>2.24</b>	<b>2.20</b>	<b>4.84</b>	<b>3.47</b>	<b>17.18</b>
<b>Profit(+)/ Loss(-) before exceptional items and tax ( 1-2)</b>	<b>0.53</b>	<b>(0.11)</b>	<b>1.04</b>	<b>0.42</b>	<b>1.20</b>	<b>0.63</b>
3 Exceptional Items	-	-	-	-	-	-
4 Net Profit(+)/ Loss(-) before Tax (3-4)	0.53	(0.11)	1.04	0.42	1.20	0.63
5 Tax Expenses	-	-	-	-	-	0.10
6 Net Profit(+)/ Loss(-) for the period (5-6)	0.53	(0.11)	1.04	0.42	1.20	0.53
7 Other Comprehensive Income, net of tax						
8 A (i) Items that will not be reclassified to Profit or loss	(40.49)	358.47	(121.58)	317.98	118.29	164.50
(ii) Income tax related to items that will not be reclassified to Profit or loss	8.10	(71.69)	24.32	(63.60)	(23.66)	(32.90)
<b>Total Other Comprehensive income net of tax</b>	<b>(32.39)</b>	<b>286.78</b>	<b>(97.27)</b>	<b>254.39</b>	<b>94.63</b>	<b>131.60</b>
9 <b>Total Comprehensive Income (7+8)</b>	<b>(31.87)</b>	<b>286.67</b>	<b>(96.23)</b>	<b>254.80</b>	<b>95.83</b>	<b>132.13</b>
10 Paid-up equity share capital (Face Value of Rs 10/- each)	148.20	148.20	148.20	148.20	148.20	148.20
11 <b>EPS for the period ( Rs. ) (not annualised)</b>						
a Basic	0.04	(0.01)	0.07	0.03	0.08	0.04
b Diluted	0.04	(0.01)	0.07	0.03	0.08	0.04

**Notes:**

- The above results for the quarter and half year ended on 30th September, 2021 were reviewed by the Audit Committee at their meeting held on 13th November, 2021 and thereafter were approved by the Board of Directors at their meeting held on 13th November, 2021.
- The above financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Amendment Rules, 2019.
- The Statutory Auditors of the company has carried out limited review of the above financial results.
- Current Tax Provision will be considered at the end of financial year.
- Segment Reporting as defined in Indian Accounting standard (AS) - 108 is not applicable, since the operations of the Company relate to only single segment
- Previous period figures have been regrouped/rearranged,recalculated/reclassified, wherever considered necessary.

For Vikash Sultania and Associates

*Vikash Sultania*  
Chartered Accountants

Date:- 13.11.2021  
Place:- Kolkata



For and on behalf of the Board

*Dinesh Kumar Pandey*  
Director  
Din: 01676842

**JECO EXPORTS & FINANCE LTD**  
**CIN:- L51109WB1982PLC035005**

Regd. Office :RAJA ROAD,P.O.SUKCHAR,DIST.24 PARGANAS (NORTH),KOLKATA-700115

**STANDALONE STATEMENT OF ASSETS & LIABILITIES AS ON 30TH SEPTEMBER ' 2021**  
(Rs. in Lacs)

Particulars	As at 30th September 2021	As at 31st March 2021
	Reviewed	Audited
<b>ASSETS</b>		
<b>FINANCIAL ASSETS</b>		
Cash and Cash Equivalents	2.65	2.22
Loans	-	-
Investments	552.44	234.46
Other Financial Assets	1.14	0.63
<b>NON- FINANCIAL ASSETS</b>		
Deferred Tax Assets (Net)	-	-
Property, Plant & Equipment	-	-
Other Non-Financial Assets	1.14	0.67
	<b>557.37</b>	<b>237.98</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>LIABILITIES</b>		
<b>FINANCIAL LIABILITIES</b>		
Payables		
i) Trade payables		
i) total outstanding dues of micro enterprises and small enterprises	-	-
ii) total outstanding dues of creditors other than micro enterprises and small enterprises	2.17	0.43
Borrowings	-	-
Other Financial Liabilities	0.63	1.38
<b>NON-FINANCIAL LIABILITIES</b>		
Other Non-Financial Liabilities	-	-
Deferred Tax Liabilities (Net)	69.18	5.58
<b>EQUITY:</b>		
Equity Share Capital	148.20	148.20
Other Equity	337.18	82.37
<b>Total</b>	<b>557.37</b>	<b>237.98</b>

For Vikash Sultania and Associates

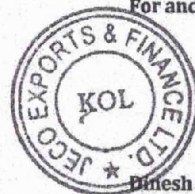
*Vikash Sultania*

Chartered Accountants

Date:- 13.11.2021  
Place:- Kolkata



For and on behalf of the Board



*Binesh Kumar Pandey*  
Binesh Kumar Pandey  
Director  
Din: 01676842

**JECO EXPORTS & FINANCE LTD**  
**CIN:- L51109WB1982PLC035005**

**Regd. Office :RAJA ROAD,P.O.SUKCHAR,DIST.24 PARGANAS (NORTH),KOLKATA-700115**

**STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER 2021**

Rs. in Lacs

	<u>Half Year ended 30th</u> <u>September 2021</u>	<u>Half Year ended 30th</u> <u>September 2020</u>
<b>A: CASH FLOW FROM OPERATING ACTIVITIES :</b>		
NET PROFIT BEFORE TAX AND EXTRAORDINARY ITEMS	0.42	1.20
Adjustments For :		
Provision for Dimunition	-	-
Depreciation	-	-
Fiar Value Adjustment	(254.39)	-
	<hr/>	<hr/>
OPERATING PROFIT BEFORE WORKING CAPITAL	(253.97)	1.20
(Increase)/ Decrease in Other financial assets	(0.52)	
(Increase)/ Decrease in Other non financial assets	(0.46)	(0.45)
Increase/ (Decrease) in Trade payables and other liabilities	(61.86)	(1.50)
Increase/ (Decrease) in Other non financial liabilities	(0.75)	(0.55)
	<hr/>	<hr/>
CASH FLOW BEFORE EXTRAORDINARY ITEMS	(317.55)	(1.30)
Income Tax	-	-
NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES :	<hr/>	<hr/>
	(A) (317.55)	(1.30)
<b>B: CASH FLOW FROM INVESTING ACTIVITIES</b>		
(Purchase)/Sale of Investments (Net)	317.98	-
Sale of Assets	-	-
	<hr/>	<hr/>
NET CASH FROM INVESTING ACTIVITIES :	(B) 317.98	-
<b>C: CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Increase in Borrowings	-	-
	<hr/>	<hr/>
NET INCREASE/DECREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	0.43	-1.30
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	2.22	3.67
CASH & CASH EQUIVALENTS AS AT THE END OF THE YEAR	<hr/>	<hr/>
	2.65	2.37

For Vikash Sultania and Associates

*Vikash Sultania*

Chartered Accountants

Date:- 13.11.2021

Place:- Kolkata



For and on behalf of the Board



*Dinesh Kumar Pandey*

Dinesh Kumar Pandey

Director

Din: 01676842



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

**To**  
**The Board of Directors,**  
**The Jeco Exports and Finance Limited**

1. We have reviewed the accompanying statement of unaudited consolidated financial results (the Statement) of The Jeco Exports and Finance Limited (the Parent) and its associate (the Parent and its associate together referred to as 'the Group') for the quarter and half year ended 30 September 2021, being submitted by the Parent Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the Securities and Exchange Board of India ("SEBI ") from time to time.
2. The Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and Measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 (the Act), 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. 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 the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

4. The Statement includes the result of the following entity:

**Parent:**

- The Jeco Exports and Finance Limited

**Associate:**

- Kutir Udyog Kendra (India) Limited



# VIKASH SULTANIA AND ASSOCIATES

Chartered Accountants

Email: cavikashsultania2016@gmail.com; Ph: +91 9836228440



5. Based on our review conducted and procedure performed as stated in paragraph 3 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 Ind AS 34, prescribed under Section 133 of the Act and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The Statement includes the Group's share of net profit after tax of Rs. 0.45 lakh and total comprehensive income of Rs. 7.82 lakhs for the half year ended 30 September 2021, as considered in the Statement, in respect of the above said associate whose financial results have not been reviewed by us. The financial results of the associate has been reviewed by other auditors whose report has been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the associate, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matters.

**For Vikash Sultania and Associates**  
Chartered Accountant  
Firm Reg. No.: 332514E



*Vikash Sultania*  
Vikash Sultania  
Partner  
Membership No: 311429  
UDIN- 21311429AAAADT1242

Place- Kolkata  
Dated- 13<sup>th</sup> November 2021

**JECO EXPORTS & FINANCE LTD**  
**CIN:- L51109WB1982PLC035005**  
**Regd. Office :RAJA ROAD,P.O.SUKCHAR,DIST.24 PARGANAS (NORTH),KOLKATA-**  
**700115**

**CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES AS ON 30TH SEPTEMBER ' 2021**  
**(Rs. in Lacs)**

Particulars	As at 30th September 2021	As at 31st March 2021
	Reviewed	Audited
<b>ASSETS</b>		
<b>FINANCIAL ASSETS</b>		
Cash and Cash Equivalents	2.65	2.22
Loans	-	-
Investments	565.90	239.64
Other Financial Assets	1.14	0.63
<b>NON- FINANCIAL ASSETS</b>		
Deferred Tax Assets (Net)	-	-
Property, Plant & Equipment	-	-
Other Non-Financial Assets	1.14	0.67
	<b>570.83</b>	<b>243.16</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>LIABILITIES</b>		
<b>FINANCIAL LIABILITIES</b>		
<b>Payables</b>		
i) Trade payables	-	-
ii) total outstanding dues of micro enterprises and small enterprises	-	-
ii) total outstanding dues of creditors other than micro enterprises and small enterprises	2.17	0.43
<b>Borrowings</b>		
Other Financial Liabilities	0.63	1.38
<b>NON-FINANCIAL LIABILITIES</b>		
Other Non-Financial Liabilities	-	-
Deferred Tax Liabilities (Net)	69.18	5.58
<b>EQUITY :</b>		
Equity Share Capital	148.20	148.20
Other Equity	350.65	87.55
<b>Total</b>	<b>570.83</b>	<b>243.16</b>

5.18

For Vikash Sultania and Associates

Vikash Sultania

Chartered Accountants

Date:- 13.11.2021  
Place:- Kolkata



For and on behalf of the Board



Dinesh Kumar Pandey  
Director  
Din: 01676842



**JECO EXPORTS & FINANCE LTD**

CIN:- L51109WB1982PLC035005

Regd. Office :RAJA ROAD,P.O.SUKCHAR,DIST.24 PARGANAS (NORTH),KOLKATA-700115

**STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2021**

(Rs. in Lacs except EPS figure)

	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-2021	30-Jun-2021	30-Sep-2020	30-Sep-2021	30-Sep-2020	31-Mar-2021
		Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
	<b>Revenue</b>						
1	a) Revenue from Operation						
	Sale of Products	1.68	0.18	0.93	1.86	1.13	4.51
	Interest Income	-	-	-	-	-	0.18
	b) Other Income	1.45	1.95	2.31	3.40	3.53	13.12
	<b>Total Income from operations (Net)</b>	<b>3.13</b>	<b>2.13</b>	<b>3.24</b>	<b>5.26</b>	<b>4.66</b>	<b>17.81</b>
2	<b>Expenses</b>						
	a) Finance Cost	-	-	-	-	-	4.12
	b) Purchase of Stock in Trade	1.54	0.52	0.60	2.06	1.10	3.80
	c) Changes in Inventories of stock in trade	(0.49)	(0.03)	0.18	(0.52)	(0.15)	(0.02)
	d) Employee benefits expense	0.32	0.26	0.36	0.57	0.61	1.22
	e) Other expenses	1.24	1.49	1.06	2.73	1.91	8.06
	<b>Total Expenses</b>	<b>2.61</b>	<b>2.24</b>	<b>2.20</b>	<b>4.84</b>	<b>3.47</b>	<b>17.18</b>
	<b>Profit/ (Loss) before share of profit of associates ( 1-2)</b>	<b>0.53</b>	<b>(0.11)</b>	<b>1.04</b>	<b>0.42</b>	<b>1.19</b>	<b>0.63</b>
3	Share of Profit/(loss) of associate	0.21	0.24	0.37	0.45	0.72	(0.06)
5	<b>Profit/ (Loss) before exceptional item and tax ( 3+4)</b>	<b>0.74</b>	<b>0.13</b>	<b>1.41</b>	<b>0.87</b>	<b>1.91</b>	<b>0.57</b>
6	Exceptional Items	-	-	-	-	-	-
7	<b>Net Profit(+)/ Loss(-) before Tax (5-6)</b>	<b>0.74</b>	<b>0.13</b>	<b>1.41</b>	<b>0.87</b>	<b>1.91</b>	<b>0.57</b>
8	Tax Expenses	-	-	-	-	-	-
9	<b>Net Profit(+)/ Loss(-) for the period (7-8)</b>	<b>0.74</b>	<b>0.13</b>	<b>1.41</b>	<b>0.87</b>	<b>1.91</b>	<b>0.57</b>
10	<b>Other Comprehensive income, net of tax</b>						
	A (i) Items that will not be reclassified to Profit or loss	(40.49)	358.47	(121.58)	317.98	118.29	164.50
	(ii) Income tax related to items that will not be reclassified to Profit or loss	8.10	(71.69)	24.32	(63.60)	(23.66)	(32.90)
	(iii) Share of Associate	(1.83)	9.65	(4.44)	7.82	4.32	5.18
	<b>Total Other Comprehensive income net of tax</b>	<b>(34.22)</b>	<b>296.43</b>	<b>(101.70)</b>	<b>262.21</b>	<b>98.95</b>	<b>136.78</b>
11	<b>Total Comprehensive income (9+10)</b>	<b>(33.48)</b>	<b>296.56</b>	<b>(100.29)</b>	<b>263.08</b>	<b>100.85</b>	<b>137.35</b>
12	<b>Net Profit/(Loss) for the period Attributable To:-</b>						
	Owners of the Company	0.74	0.13	1.41	0.87	1.91	0.57
	Non-Controlling Interest	-	-	-	-	-	-
13	<b>Other Comprehensive Income (After Tax) Attributable To:-</b>						
	Owners of the Company	(34.22)	296.43	(101.70)	262.21	98.95	136.78
	Non-Controlling Interest	-	-	-	-	-	-
14	<b>Paid-up equity share capital (Face Value of Rs 10/- each)</b>	<b>148.20</b>	<b>148.20</b>	<b>148.20</b>	<b>148.20</b>	<b>148.20</b>	<b>148.20</b>
15	<b>EPS for the period ( Rs. ) (not annualised)</b>						
	a Basic	0.05	0.01	0.10	0.06	0.13	0.04
	b Diluted	0.05	0.01	0.10	0.06	0.13	0.04

**Notes :**

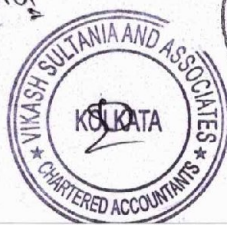
- The above results for the quarter and half year ended on 30th September, 2021 were reviewed by the Audit Committee at their meeting held on 13th November, 2021 and thereafter were approved by the Board of Directors at their meeting held on 13th November, 2021.
- The above Consolidated financial results include the results of the following companies.

Name of the Company	% of Shareholding of Parent Company	Consolidated as
Kutir Udyog Kendra (India) Limited	46.03	Associate
- The above financial results of the Group have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Amendment Rules, 2019.
- The Statutory Auditors of the company has carried out limited review of the above financial results.
- Current Tax Provision will be considered at the end of financial year.
- Segment Reporting as defined in Accounting standard (AS) - 17 is not applicable, since the operations of the Group relate to only single segment.
- Previous period figures have been regrouped/rearranged,recalculated/reclassified, wherever considered necessary.

For Vikash Sultania and Associates

*Vikash Sultania*  
Chartered Accountants

Date:- 13.11.2021  
Place:- Kolkata



For and on behalf of the Board

*Dinesh Kumar Pandey*  
Director  
Din: 01676842



**JECO EXPORTS & FINANCE LTD**  
CIN:- L51109WB1982PLC035005

**Regd. Office :RAJA ROAD,P.O.SUKCHAR,DIST.24 PARGANAS (NORTH),KOLKATA-700115**

**CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER 2021**

Rs. in Lacs

	<u>Half Year ended 30th</u> <u>September 2021</u>	<u>Half Year ended 30th</u> <u>September 2020</u>
<b>A: CASH FLOW FROM OPERATING ACTIVITIES :</b>		
NET PROFIT BEFORE TAX AND EXTRAORDINARY ITEMS	0.87	1.20
Adjustments For :		
Provision for Dimunition	-	-
Depreciation	-	-
Fiar Value Adjustment	(254.39)	-
	<u>-</u>	<u>-</u>
OPERATING PROFIT BEFORE WORKING CAPITAL	(253.51)	1.20
(Increase)/ Decrease in Other financial assets	(0.52)	
(Increase)/ Decrease in Other non financial assets	(0.46)	(0.76)
Increase/ (Decrease) in Trade payables and other liabilities	(61.86)	(0.37)
Increase/ (Decrease) in Other non financial liabilities	(0.75)	(1.37)
	<u>(63.58)</u>	<u>(2.50)</u>
CASH FLOW BEFORE EXTRAORDINARY ITEMS	(317.10)	(1.30)
Income Tax	-	-
NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES :	<u>(A) (317.10)</u>	<u>(1.30)</u>
<b>B: CASH FLOW FROM INVESTING ACTIVITIES</b>		
(Purchase)/Sale of Investments (Net)	317.53	-
Sale of Assets		
	<u>317.53</u>	<u>-</u>
NET CASH FROM INVESTING ACTIVITIES :	<u>(B) 317.53</u>	<u>-</u>
<b>C: CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Increase in Borrowings	-	-
	<u>(C) -</u>	<u>-</u>
NET INCREASE/DECREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	0.43	-1.30
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	2.22	3.67
CASH & CASH EQUIVALENTS AS AT THE END OF THE YEAR	<u>2.65</u>	<u>2.37</u>

For Vikash Sultania and Associates

For and on behalf of the Board

*Vikash Sultania*

Chartered Accountants

Date:- 13.11.2021  
Place:- Kolkata



*Dinesh Kumar Pandey*

Dinesh Kumar Pandey  
Director  
Din: 01676842