

JETMALL SPICES AND MASALA LIMITED

(Formerly known as Jetmall Spices And Masala Private Limited)

Regd off: No.33/1, Ritherdon Road, Vepery, Chennai - 600 007

Tel:04448508024

Email:Jetmallltd@gmail.com

Website:Jetmallltd.com

CIN:U15500TN2012PLC087533 Scrip Code:543286

Statement of Unaudited Financial Results for the Half Year ended 30th September 2021*Rs. In Lakhs (except for per share data)*

Particulars	Half Year ended			Year Ended	Year Ended
	30.09.2021	31.03.2021	30.09.2020	31.03.2021	31.03.2020
	Unaudited	Audited	Unaudited	Audited	Audited
1. a) Revenue From Operations	233.29	199.67	923.79	1,123.46	3,913.95
b) Other Income	0.19	0.38	2.11	2.49	1.67
TOTAL INCOME	233.48	200.05	925.90	1,125.95	3,915.62
2. Expenses					
a) Purchase of Stock In Trade	173.84	288.94	515.11	804.05	3,496.81
b) Changes in inventories of Stock-in-Trade	56.21	(65.32)	291.20	225.88	124.79
c) Employee benefit expense	10.79	41.57	8.87	50.44	92.12
d) Financial costs	0.03	-	2.03	2.04	83.68
e) Depreciation and amortization expense	-	1.25	1.13	2.38	2.75
f) Other expenses	51.27	16.39	17.62	34.02	95.12
TOTAL EXPENSES	292.14	282.83	835.98	1,118.81	3,895.26
3. Profit before exceptional and tax (1-2)	(58.67)	(82.78)	89.92	7.14	20.36
4. Exceptional Items	-	-	-	-	-
5. Profit Before Tax (3-4)	(58.67)	(82.78)	89.92	7.14	20.36
6. Tax Expense					
(a) Current Tax	-	-	-	2.41	5.59
(b) Deferred Tax	-	-	-	-	-
7. Profit(Loss) for the period (6-7)	(58.67)	(82.78)	89.92	4.73	14.77
8. Other Comprehensive Income					
(a) Equity Instruments through Other Comprehensive Income	-	-	-	-	-
(b) Income Tax (expenses)/savings	-	-	-	-	-
9. Total Comprehensive Income for the period (7+8)	(58.67)	(82.78)	89.92	4.73	14.77
10. Paid-up equity share capital	599.29	350.29	350.29	350.29	350.29
(Face Value Rs)	10.00	10.00	10.00	10.00	10.00
11. Earnings Per Share (EPS)					
(a) Basic	(0.98)	(2.36)	2.57	0.14	0.42
(b) Diluted	(0.98)	(2.36)	2.57	0.14	0.42

Date: 12.11.2021

Place: Chennai



For Jetmall Spices and Masala Limited

Ratanchand Lodha
Ratanchand Lodha
 Director
 DIN: 01534269

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Notes:-

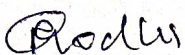
1. The above standalone unaudited financial statement were reviewed by the audit committee and then approved by the board of directors at their meetings held on 12.11.2021.
2. The company has adopted Indian Accounting Standards ('Ind AS') and accordingly the above standalone financial results have been prepared in accordance with the recognition and measurements principles laid down in the Ind AS 34 'Interim Financial Reporting' prescribed under section 133 of the companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. The Ind AS compliant standalone financial results for the quarter and half year ended september 30, 2021 have been stated in terms of SEBI circular CIR/CFD/FAC/62/2016 dated July 5, 2016.
3. The statutory auditors of the company have carried out a limited review of the results for the quarter and half year ended September 30, 2021. The Ind AS compliant financial results for the corresponding quarter and half year ended september 30, 2020 has not been subjected to limited review or audit. However, the management has exercised necessary due diligence to ensure that the said financial results provide a true and fair view to its affairs.
4. The Company's primary business segment is reflected based on principal business activities carried on by the Company. As per Ind AS 108 - Operating Segments, the Company operates in one reportable business segment i.e. retail trade and is primarily operating in india and hence considered as a single geographical segment.
5. In accordance with Ind AS 101 first - time adoption of Indian Accounting Standards, reconciliation between standalone financial results, as previously reported (under the previously applicable "GAAP") and Ind AS for the quarter and half year ended September 30, 2021 is summarised under:

Description	Quarter and Half Year ended in the previous year (Not subjected to limited review/audit)
Net profit/(loss) as per previous GAAP	0.00
Adjustments:	0.00
Other Adjustments	0.00
Remeasurements of defined benefit plan	0.00
Deferred tax (net) adjustments	0.00
Net profit/(loss) as per Ind AS	0.00
Other comprehensive income (net of tax)	0.00
Total comprehensive income as reported under Ind AS	0.00

6. The company has elected to measure its property, plant and equipments considering its previous carrying amount as the deemed cost at the date of transition (April 1, 2016) as per Ind AS 101 'First time adoption of Indian Accounting Standards.
7. Under previous GAAP, actuarial gains/losses were recognised in the statement of profit and loss. Under Ind AS, the actuarial gains/losses forms part of the remeasurements of the defined benefit liability/asset which is recognised in the other comprehensive income. Additionally, the tax effect of the same has also been recognised in the other comprehensive income required by Ind AS.
8. Deferred tax asset has been recognised after considering the principles of precedence in accordance with Ind AS 12 'Income Taxes' and the same basis as adopted for September 30, 2021.
9. Figures for the previous periods have been reclassified and regrouped wherever necessary.
10. The financial results do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.
11. The results of the company are available on the website of the Bombay Stock Exchange (www.bseindia.com)

For and on behalf of the Board

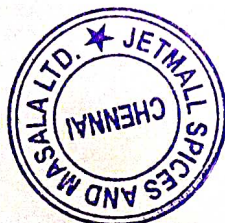
For JETMALL SPICES AND MASALA LIMITED



Ratanchand Lodha

Director

DIN : 01534269



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Statement of Assets and Liabilities as at 30th September 2021*Rs. In Lakhs*

Particulars	As at 30.09.2021	As at 31.03.2021
I. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	28.58	12.86
(b) Investment Property	-	-
(c) Other Intangible assets	-	-
(d) Financial Assets	-	-
(i) Investments	-	-
(ii) Loans & Advances	-	-
(e) Deferred tax assets (net)	-	-
(2) Current assets		
(a) Inventories	32.55	88.76
(b) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade receivables	275.43	346.45
(iii) Cash and cash equivalents	11.74	23.33
(iv) Loans & Advances	513.21	10.84
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	37.08	10.67
Total	898.58	492.91
II. EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	599.29	350.29
(b) Other Equity	283.97	93.63
LIABILITIES		
(1) Non-current liabilities		
(a) Financial Liabilities	-	25.00
(i) Borrowings	-	-
(ii) Provisions	-	-
(2) Current liabilities		
(a) Financial Liabilities	-	-
(i) Borrowings	-	-
(ii) Trade payables	15.32	12.61
(b) Other current liabilities	-	11.23
(c) Provisions	-	0.15
(d) Current tax liabilities (Net)	-	-
Total	898.58	492.91

Date: 12.11.2021

Place: Chennai

For Jetmall Spices and Masala Limited



Ratanchand Lodha

Director

DIN: 01534269

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Cash Flow Statement for the Half Year Ended 30th September 2021*Rs. In Lakhs*

Particulars	As at 30.09.2021	As at 30.09.2020	As at 31.03.2021
A. Cash Flow From Operating Activities			
Net (Loss) / Profit Before Tax	(58.67)	89.92	7.14
<i>Adjustments For:</i>			
Depreciation / Amortisation	-	1.13	2.38
Financial costs	0.03	2.03	2.04
Interest Income	(0.19)	(2.11)	(2.49)
Operating Cash Flow Before Working Capital Changes	(58.82)	90.98	9.07
<i>Adjustments for:</i>			
Movement In Inventories	56.21	291.20	225.88
Movement In Other Current Asset	(26.41)	12.54	6.73
Movement In Trade Receivables	71.02	(42.76)	127.07
Movement In Short Term Loans & Advances	(502.37)	3.10	(9.24)
Movement In Other Current Liabilities & Provision	(11.38)	25.40	7.47
Movement In Trade Payables	2.71	(150.22)	(166.42)
Cash Generated From Operations	(469.04)	230.25	200.55
Income Taxes Paid	-	-	-
Net Cash Provided/(Used) By Operating Activities (A)	(469.04)	230.25	200.55
B. Cash Flow From Investing Activities			
Purchase Of Tangible Assets	(15.72)	(0.14)	(0.14)
Interest Income	0.19	2.11	2.49
Cash advances & Loan Received back	-	-	1.50
Net Cash (Used)/Provided By Investing Activities (B)	(15.52)	1.97	3.86
C. Cash Flow From Financing Activities			
Issue of Share capital	498.00	-	
Financial costs	(0.03)	(2.03)	(2.04)
(Increase)/ Repayment In Short Term Borrowings	(25.00)	40.00	-
(Increase)/ Repayment In Long Term Borrowings	-	(263.22)	(238.22)
Cash inflows/(Outflows) of Cash	-	(25.00)	(2.41)
Net Cash (Used)/Provided By Financing Activities (C)	472.97	(250.25)	(242.66)
Net (Decrease)/Increase In Cash And Cash Equivalents (A+B+C)	(11.59)	(18.04)	(38.26)
Cash and cash equivalents at the beginning of the year	23.33	61.59	61.59
Cash and cash equivalents at the end of the year	11.74	43.56	23.33

Date: 12.11.2021

Place: Chennai



For Jetmall Spices and Masala Limited

Ratanchand Lodha

Director

DIN: 01534269



Limited Review Certificate on Unaudited Financial Results of
JETMALL SPICES AND MASALA LIMITED.

To
The Board Members
M/s. Jetmall Spices and Masala Limited

We have reviewed the accompanying statement of unaudited financial results of **M/s. Jetmall Spices and Masala Limited** ('the Company') for the period quarter and half year ended 30th September, 2021. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Chennai
Date: 12.11.2021

For SURESH KUMAR & CO
Chartered Accountants

SURESHKU
MAR MEHTA

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SURESHKUMAR MEHTA
Date: 2021.11.12
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Suresh Kumar. B
Membership No: 028376
FRN: 0004273S
UDIN: 21028376AAAAES2038