

JETMALL SPICES AND MASALA LIMITED

33/1, Ritherdon Road, Vepery, Chennai - 600 007

Tel: +919884066677

Email: Jetmalltd@gmail.com

Website: Jetmalltd.in

CIN: U15500TN2012PLC087533 GSTIN: 33AACCJ9645B1ZR

Scrip Code: 543286

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001

Date: 12.11.2024

Dear Sir/Madam

Sub: Financial Results for the half year ended 30.09.2024

We wish to inform you that the Board of Directors of the company in its meeting held on 12.11.2024, had approved the un-audited financial results for the half year ended 30.09.2024.

In terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following:

a) Financial Results and the Report of the Auditor for the half year ended 30.09.2024

Meeting commenced at 18.00 Hrs and concluded at 19.15 Hrs.

Kindly acknowledge the receipt.

Thanking You
Yours Faithfully,

For JETMALL SPICES AND MASALA LIMITED

SHANMUGAM

Whole-time Director

DIN: 10299453

JETMALL SPICES AND MASALA LIMITED

CIN: U15500TN2012PLC087533

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


Email: jetmalltd@gmail.com; Website: www.jetmalltd.com

Statement of Unaudited Financial Results for the Half Year ended 30th September 2024

(All Amounts are Rupees In Lakhs except for per share data and unless otherwise stated)

PARTICULARS	Half Year Ended			Year Ended	
	30.09.2024	31.03.2024	30.09.2023	31.03.2024	31.03.2023
	Unaudited	Audited	Unaudited	Audited	Audited
1. a) Revenue From Operations	36.03	75.42	55.75	131.17	363.68
b) Other Income	0.02	9.98	7.81	17.79	31.22
TOTAL INCOME	36.05	85.40	63.56	148.96	394.90
2. Expenses					
a) Purchase of Stock In Trade	51.43	70.24	31.29	101.54	276.86
b) Changes in inventories of Stock-in-Trade	(30.68)	(25.36)	0.02	(25.34)	27.38
c) Employee benefit expense	1.51	8.76	12.94	21.70	19.19
d) Financial costs	0.06	0.08	0.10	0.18	-
e) Depreciation and amortization expense	3.19	2.84	1.74	4.57	2.64
f) Other expenses	12.81	24.00	16.08	40.08	29.29
TOTAL EXPENSES	38.32	80.56	62.17	142.73	355.36
3. Profit before exceptional and tax (1-2)	(2.27)	4.85	1.39	6.24	39.54
4. Exceptional Items	-	-	-	-	-
5. Profit Before Tax (3-4)	(2.27)	4.85	1.39	6.24	39.54
6. Tax Expense					
(a) Current Tax	-	0.54	0.36	(0.90)	9.24
(b) Deferred Tax	-	1.04	-	(1.04)	1.05
7. Profit(Loss) for the period (6-7)	(2.27)	3.26	1.03	4.29	29.25
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)	(2.27)	3.26	1.03	4.29	29.25
10. Paid-up equity share capital	599.29	599.29	599.29	599.29	599.29
(Face Value Rs)	10.00	10.00	10.00	10.00	10.00
11. Earnings Per Share (EPS)					
(a) Basic	(0.04)	0.05	0.02	0.07	0.49
(b) Diluted	(0.04)	0.05	0.02	0.07	0.49

For Jetmall Spices and Masala Limited


D Shanmugam
Whole Time Director
DIN: 10299453



Date: 12.11.2024
Place: Chennai

JETMALL SPICES AND MASALA LIMITED

(Formerly known as Jetmall Spices And Masala Private Limited)

CIN: U15500TN2012PLC087533

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

Email: jetmall ltd@gmail.com; Website: www.jetmallltd.com

Statement of Assets and Liabilities as at 30th September 2024

(All Amounts are Rupees In Lakhs except for per share data and unless otherwise stated)

Particulars	As at 30.09.2024 Unaudited	As at 31.03.2024 Audited
I. EQUITY AND LIABILITIES		
EQUITY		
(1) Shareholder's Funds		
(a) Share capital	599.29	599.29
(b) Reserves and Surplus	375.68	377.00
(c) Minority Interest	-	-
	974.97	976.29
(2) Non-current liabilities		
(a) Long term Borrowings	-	-
(b) Long term Provisions	-	-
(c) Deferred Tax Libailties	-	-
	-	-
(3) Current liabilities		
(a) Short Term Borrowings	-	-
(b) Trade payables		
i) Total Outstanding dues of Micro Enterprises and small Enterpri	2.75	18.13
ii) Total Outstanding dues other than Micro Enterprises and small	-	-
(c) Other current liabilities	-	0.90
(d) Short Term Provisions	-	-
	2.75	19.03
Total	977.71	995.32
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant & Equipment and Intangible assets		
(i) Property, Plant & Equipment	59.66	56.02
(ii) Intangible assets	-	-
(iii) Capital work in progress	-	-
(b) Non Current Investments	-	-
(c) Deffered Tax assets (net)	2.20	2.20
(d) Long term Loans & Advances	-	-
(e) Other non current assets	-	-
	61.86	58.22
(2) Current assets		
(a) Current Investments	-	-
(b) Inventories	66.58	35.50
(c) Trade receivables	348.51	373.35
(d) Cash and cash equivalents	21.11	67.05
(e) Other Bank balances	-	-
(f) Short term Loans & Advances	430.03	397.35
(d) Other current assets	49.62	63.84
	915.85	937.10
Total	977.71	995.32

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Cash Flow Statement for the Half Year Ended 30th September 2024

(All Amounts are Rupees In Lakhs except for per share data and unless otherwise stated)

Particulars	As at 30.09.2024	As at 30.09.2023	As at 31.03.2024
	Unaudited	Unaudited	Audited
A. Cash Flow From Operating Activities			
Net (Loss) / Profit Before Tax as per statement of Profit and loss	(2.27)	1.39	6.24
<i>Adjustments For Operating Activities:</i>			
Depreciation / Amortisation	3.19	1.74	4.57
Financial costs	-	-	-
Interest expense	-	-	-
Interest Income	-	(7.81)	(17.79)
Operating Cash Flow Before Working Capital Changes	0.93	(4.69)	(6.98)
<i>Adjustments for:</i>			
(Increase)/ Decrease In Inventories	(31.08)	0.02	(25.34)
(Increase)/ Decrease In Other Current Asset	15.18	(8.10)	3.88
(Increase)/ Decrease In Trade Receivables	24.84	(20.18)	(111.74)
(Increase)/ Decrease In Short Term Loans & Advances	(32.68)	145.65	249.71
(Increase)/ Decrease In Other Current Liabilities	(0.90)	(5.90)	(4.28)
(Increase)/ Decrease In Trade Payables	(15.38)	(17.60)	(34.83)
(Increase)/ Decrease In Provisions	-	1.09	-
Cash Generated From Operations	(39.10)	90.28	70.43
Income Taxes Paid	-	(0.36)	(0.90)
Net Cash from/(Used in) By Operating Activities (A)	(39.10)	89.92	69.51
B. Cash Flow From Investing Activities			
Purchase Of Tangible Assets	(6.83)	(1.08)	(24.37)
Sale Of Tangible Assets	-	-	-
Interest Income	-	7.81	17.79
Cash advances & Loan Received back	-	-	-
Net Cash (Used)/Provided By Investing Activities (B)	(6.83)	6.73	(6.59)
C. Cash Flow From Financing Activities			
Issue of Share capital	-	-	-
Financial costs	-	-	-
(Increase)/ Repayment In Short Term Borrowings	-	-	-
(Increase)/ Repayment In Long Term Borrowings	-	-	-
Cash inflows/(Outflows) of Cash	-	-	-
Share capital proceeds	-	-	-
Securities premium proceeds	-	-	-
Net Cash from /(Used in) Financing Activities (C)	-	-	-
Net (Decrease)/Increase In Cash And Cash Equivalents (A+B+C)	(45.93)	96.65	62.94
Cash and cash equivalents at the beginning of the year/Period	67.05	4.11	4.11
Cash and cash equivalents at the end of the year/Period	21.11	100.76	67.05

For Jetmall Spices and Masala Limited


D Shanmugam
Whole Time Director
DIN: 10299453



Date: 12.11.2024
Place: Chennai

JETMALL SPICES AND MASALA LIMITED

CIN: U15500TN2012PLC087533

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PAN: AACCCJ9645B

D.O.I: 06.09.2012

Notes:-

1. The above standalone unaudited financial results of M/s JETMALL SPICES AND MASALA LIMITED have been prepared in accordance with the accounting standards prescribed under sec 133 of Companies act 2013 ("the Act") read with relevant rules issued by the securities and Exchange board of India were reviewed by the audit committee and then approved by the board of directors at their meetings held on 12.11.2024. The statutory auditors have carried out a limited review on the unaudited standalone financial results and issued unmodified report there on.
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 relevant rules issued thereunder and other accounting principles generally accepted in India.
3. Figures for the previous periods have been reclassified and regrouped wherever necessary.
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. Six months ended 30th Septembers,2024 numbers are provided by management.
6. The results of the company are available on the website of the company (www.jetmallltd.in) and the Bombay Stock Exchange (www.bseindia.com)
7. 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.

For Jetmall Spices and Masala Limited


D. Shanmugam
Whole Time Director
DIN: 10299453



Date: 12.11.2024
Place: Chennai



DARPAN & ASSOCIATES

CHARTERED ACCOUNTANT

#11/2, Shyam Avenue, College Road, Nungambakkam, Chennai - 600006
Email: darpanassociates@gmail.com

Independent Auditor's Review Report on the Half Yearly Unaudited Standalone Financial Results of Jetmall Spices and Masala Limited (formerly known as Jetmall Spices and Masala Private Limited) Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to

The Board of Directors

M/s. Jetmall Spices and Masala Limited.

1. We have reviewed the accompanying statement of unaudited standalone financial results of M/s. Jetmall Spices and Masala Limited ('the Company') for the half year ended 30th September 2024, (the statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the Listing Regulations').

2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standard 25, "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information prepared by





DARPAN & ASSOCIATES

CHARTERED ACCOUNTANT

#11/2, Shyam Avenue, College Road, Nungambakkam, Chennai - 600006

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the Independent Auditor of the Entity” issued by the Institute of Chartered Accountants of India. This Standards requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matter, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standards specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Darpan & Associates
ICAI Firm Registration No.016156S
Chartered Accountants

Darpan Kumar
Partner
Membership No. 24235817
UDIN: 24235817/24235817/24235817/24235817



Place : Chennai

Date : 12th November 2024