



FORD RHODES PARKS & CO. LLP
CHARTERED ACCOUNTANTS

(Formerly Ford, Rhodes, Parks & Co.)

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Independent Auditor's Review Report

The Board of Directors
Jardine Henderson Limited

Limited Review Report on quarter and nine months ended standalone unaudited Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Jardine Henderson Limited ("the Company") for the quarter and nine months ended December 31, 2022 ("the statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ins AS 34"), prescribed 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. Our responsibility is to issue a report 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 perform 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 Statement is 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.



FORD RHODES PARKS & CO. LLP
CHARTERED ACCOUNTANTS

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the statement prepared in accordance with the applicable Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act , 2013 read with rules issued thereunder and other recognised accounting practices and polices generally accepted in India, 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.

5. Without modifying our opinion, we draw attention to the following matter :

Deferred tax asset/(liability) and Current tax ,if any , has not been recognised for movements during the quarter and nine months ended December 31, 2022. The impact there off is not expected to be material.

For Ford Rhodes Parks & CO LLP
Chartered Accountants
FRN No. 102860W/W100089

Siddhartha Gupta

Siddhartha Gupta
Partner

Membership No. 308947

UDIN: **23308947BGUTKU1823**



Place: Kolkata

Date: 8th February, 2023

JARDINE HENDERSON LIMITED

(CIN : L51909WB1947PLC014515)

Regd. Office: 4, Dr. Rajendra Prasad Sarani, Kolkata 700001

Phone: 033 22304351 (5 Lines), Website: www.jardinehenderson.com

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2022

Sl.No.	Particulars	Quarter ended			Nine Month Ended		(Rs. in Lakhs)
		31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	Year Ended 31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	658.11	749.73	603.97	2,073.58	1,822.15	2,405.96
II	Other income	61.40	16.37	19.56	102.73	85.17	107.27
III	Total Revenue (I+II)	719.51	766.10	623.53	2,176.31	1,907.32	2,513.23
IV	Expenses						
(a)	Cost of materials consumed	231.01	282.18	200.71	759.07	543.98	755.86
(b)	Employee benefits expense	286.54	296.43	263.30	822.75	737.70	959.31
(c)	Finance Cost	3.37	4.60	4.02	117.87	11.18	15.60
(d)	Depreciation and amortisation expense	7.40	7.27	7.26	21.94	21.77	29.09
(e)	Other expenses	141.98	139.12	156.96	427.62	412.67	533.35
	Total Expenses	670.30	729.60	632.25	2,149.25	1,727.30	2,293.21
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	49.21	36.50	(8.72)	27.06	180.02	220.02
VI	Exceptional items	-	-	-	-	-	-
VII	Profit/Loss before extraordinary items (V-VI)	49.21	36.50	(8.72)	27.06	180.02	220.02
VIII	Extraordinary Items	-	-	-	-	-	-
IX	Profit before tax	49.21	36.50	(8.72)	27.06	180.02	220.02
X	Tax Expenses:						
	Current Tax	-	-	-	-	-	62.71
	Deferred Tax	-	-	-	-	-	(3.81)
XI	Profit/(Loss) for the year from continuing	49.21	36.50	(8.72)	27.06	180.02	161.12
XII	Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
XIII	Tax expenses of discontinuing operations	-	-	-	-	-	-
XIV	Profit/(Loss) for the year from discontinuing	-	-	-	-	-	-
XV	Profit /(Loss) for the year (XI+XIV)	49.21	36.50	(8.72)	27.06	180.02	161.12
XVI	Other Comprehensive Income (Net of Tax)	(0.42)	(0.42)	3.81	(1.26)	11.43	(1.69)
XVII	Total Comprehensive Income for the period	48.79	36.08	(4.91)	25.80	191.45	159.43
	Paid-up equity share capital	200	200	200	200	200	200
	Reserve excluding Revaluation Reserves	-	-	-	-	-	1,948.64
-XVIII	Earning Per Share:						
	(1) Basic	24.61	18.25	(4.36)	13.53	90.01	80.56
	(2) Diluted	24.61	18.25	(4.36)	13.53	90.01	80.56

Notes:

1. Financial results for all the periods presented have been prepared in accordance with the recognition and measurement principles of Ind AS notified under the Companies (Indian Accounting Standards) Rule, 2015 as amended from time to time.
2. Provision for Deferred Tax and Current Tax if any required, shall be considered at year end as the amount is not material.
3. The Limited Review of the financial results for the quarter and nine months December 31, 2022 pursuant to Regulation 33(C)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the statutory auditors.
4. Figures for the previous Year/Periods have been regrouped and reclassified wherever necessary.
5. The above Financial results were reviewed by the Audit Committee and approved by the Board of Directors at its Meeting held on 08th February 2023

February 08th, 2023

Place: Kolkata




JARDINE HENDERSON LIMITED
 (R. MACWAN)
 MANAGING DIRECTOR
 DIN: 01328442

JARDINE HENDERSON LIMITED
(CIN : L51909WB1947PLC014515)

Regd. Office: 4, Dr. Rajendra Prasad Sarani, Kolkata 700001

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STANDALONE UNAUDITED SEGMENT WISE INFORMATION FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2022

S.I.	PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		(Rs. in Lakhs)
		31.12.2022 (Unaudited)	30.09.2022 (Unaudited)	31.12.2021 (Unaudited)	31.12.2022 (Unaudited)	31.12.2021 (Unaudited)	YEAR ENDED 31.03.2022 (Audited)
1	Segment Revenue						
	a.. Pest Management Services	611.15	702.62	557.38	1932.77	1682.39	2219.62
	b. Real Estate	46.95	47.12	46.59	140.81	139.76	186.34
	c. Others	61.40	16.36	19.56	102.73	85.17	107.27
	Total	719.50	766.10	623.53	2,176.31	1,907.32	2,513.23
2	Segment Results (Profit / (Loss) before Tax and Interest)						
	a. Pest Management Services	47.03	114.97	67.87	273.09	308.17	317.89
	b. Real Estate	45.43	44.29	45.07	134.60	133.74	178.22
	c. Others	61.40	16.36	19.56	102.73	85.17	107.27
	Total	153.86	175.62	132.50	510.42	527.08	603.38
	Less : i) Interest	3.37	4.60	4.02	117.87	11.18	15.60
	ii) Other Unallocable Expenditure	101.25	134.54	137.20	365.47	335.88	367.76
	Total Profit / (Loss) before Tax	49.24	36.50	(8.72)	27.06	180.02	220.02
3	Capital Employed						
	a. Pest Management Services						738.76
	b. Real Estate						95.90
	c. Others						1313.98
	Total Segment Capital Employed						2148.64

Notes:

1) Business Segment :

The Business Segments have been identified on the basis of products / services of the Company. Accordingly, the Company has identified 'Pest Management Services', 'Real Estate' and 'Others' (Includes unallocated) as the Operating Segments :

- a Pest Management Services
- b Real Estate
- c Others

2)

Expenses incurred in General Division which are not specifically identifiable to the respective segments have been considered as unallocable expenses





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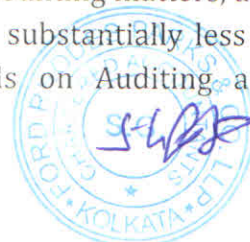
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Independent Auditor's Limited Review Report on consolidated unaudited Financial Results

The Board of Directors
Jardine Henderson Limited

Limited Review Report on quarter and nine months ended consolidated unaudited Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results ("the Statement") of **Jardine Henderson Limited** (the 'Parent') and its Associates for the quarter and nine months ended December 31, 2022 ("the statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. This Statement, is the responsibility of the Parents' Management and has been 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, 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 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.

We also performed procedures in accordance with the circular 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 results of the following entities:

Parent:

- Jardine Henderson Limited

Associates

- Rydak syndicate Limited
 - Behubor Investments Limited
 - Bararee Investment and Leasing Company Limited
 - Jardine Pest Management Limited
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of review report of other auditor referred paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the applicable Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013 read with rules issued thereunder and other recognised accounting practices and polices generally accepted in India, 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.
6. We did not review the interim financial results of an associate in which Parent's share of net profit is Rs 1156.80 lacs which has been reviewed by their auditor. The interim financial results of the associate have been reviewed by other auditors whose report have been furnished to us and our conclusion, in so far as it relates to the amounts and disclosures included in respect of the said associate is based solely on report of the other auditor and the procedure performed by us as stated in paragraph 3 above.




7. The consolidated unaudited financial results includes share of profit of Rs 1.97 lacs in respect of two associates which have not been reviewed by their auditors. In case of 2 other associates, the unaudited interim financial results as on 31st December, 2021 were not available and Parent's share of profit /loss has not been considered in consolidated unaudited financial results. In respect of one associate as the Parent's share of loss in that associate exceeds the carrying amount of investment, the loss has not been considered in consolidated unaudited financial results.

Our conclusion on the statement is not modified in respect of this matter.

8. Without modifying our opinion, we draw attention to the following matter :

Deferred tax asset/ (liability) and Current tax, if any, has not been recognised for movements during the quarter and nine months ended December 31, 2022. The impact there off is not expected to be material.

For Ford Rhodes Parks & CO LLP
Chartered Accountants
FRN No. 102860W/W100089


Siddhartha Gupta
Partner
Membership No. 308947
UDIN: 2330894786UTKY2149



Place: Kolkata
Date: 8th February, 2023

JARDINE HENDERSON LIMITED
(CIN : L51909WB1947PLC014515)

Regd. Office: 4, Dr. Rajendra Prasad Sarani, Kolkata 700001

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UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2022

Sl.No.	Particulars	Quarter ended			Nine Month		(Rs. in Lakhs)
		31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	Year Ended 31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	658.11	749.73	603.97	2,073.58	1,822.15	2,405.96
II	Other income	61.40	9.08	19.56	95.45	80.32	102.42
III	Total Revenue (I+II)	719.51	758.82	623.53	2,169.03	1,902.47	2,508.38
IV	Expenses						
(a)	Cost of materials consumed	231.01	282.18	200.71	759.07	543.98	755.86
(b)	Employee benefits expense	286.54	296.43	263.30	822.75	737.70	959.31
(c)	Finance Cost	3.37	4.60	4.02	117.87	11.18	15.60
(d)	Depreciation and amortisation expense	7.40	7.27	7.26	21.94	21.77	29.09
(e)	Other expenses	141.98	139.12	156.96	427.62	412.67	533.35
	Total Expenses	670.30	729.59	632.25	2,149.25	1,727.30	2,293.21
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	49.21	29.22	(8.72)	19.78	175.17	215.17
VI	Exceptional items	-	-	-	-	-	-
VII	Profit/Loss before extraordinary items (V-VI)	49.21	29.22	(8.72)	19.78	175.17	215.17
VIII	Extraordinary Items	-	-	-	-	-	-
IX	Profit before tax	49.21	29.22	(8.72)	19.78	175.17	215.17
X	Tax Expenses:						
	Current Tax	-	-	-	-	-	62.71
	Deferred Tax	-	-	-	-	-	224.09
XI	Profit/(Loss) for the year from continuing operations	49.21	29.22	(8.72)	19.78	175.17	(71.63)
XII	Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
XIII	Tax expenses of discontinuing operations	-	-	-	-	-	-
XIV	Profit/(Loss) for the year from discontinuing operations	-	-	-	-	-	-
XV	Profit / (Loss) for the year (XI+XIV)	49.21	29.22	(8.72)	19.78	175.17	(71.63)
	Share of profit/ (Loss) of associates	312.60	824.68	577.82	1,153.77	1,769.12	1,147.37
	Net Profit/ (Loss) after taxes and share of profit/ (Loss) of associates	361.80	853.89	569.10	1,178.55	1,944.29	1,075.74
XVI	Other Comprehensive Income (Net of Tax)	(25.30)	(12.65)	(17.19)	(50.60)	(51.56)	(50.60)
XVII	Total Comprehensive Income for the period	336.51	841.24	551.91	1,127.95	1,892.73	1,025.14
	Paid-up equity share capital	200	200	200	200	200	200
	Reserve excluding Revaluation Reserves	-	-	-	-	-	4,212.73
XVIII	Earning Per Share:						
(1)	Basic	180.90	426.95	284.55	589.28	972.14	537.87
(2)	Diluted	180.90	426.95	284.55	589.28	972.14	537.87

Notes:

- Financial results for all the periods presented have been prepared in accordance with the recognition and measurement principles of Ind AS notified under the Companies (Indian Accounting Standards) Rule, 2015 as amended from time to time.
- Provision for Deferred Tax and Current Tax if any required, shall be considered at year end as the amount is not material.
- These results include the results of (i) Rydak Syndicate Limited, (ii) Behubor Investments Limited, (iii) Bararee Investment and Leasing Company Limited being the associates of the company, These results do not include Jardine Pest Management Ltd as the company has Accumulated Losses. It further excludes the results of (i) Belvedere Estate Ltd. (ii) Belliss India Ltd due to non availability of Current quarter Financial Results.
- The Limited Review of the financial results for the quarter ended and nine month ended December 31, 2022, pursuant to Regulation 33 (C)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the statutory auditors.
- Figures for the previous Year/Periods have been regrouped and reclassified wherever necessary.
- The above Financial results were reviewed by the Audit Committee and approved by the Board of Directors at its Meeting held on 08th February, 2023

February 08th, 2023

Place: Kolkata



JARDINE HENDERSON LIMITED


 (R. MACWAN)
 MANAGING DIRECTOR
 DIN: 01328442

