



FORD RHODES PARKS & CO. LLP
CHARTERED ACCOUNTANTS

(Formerly Ford, Rhodes, Parks & Co.)

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Independent Auditor's Limited Review Report

The Board of Directors
Jardine Henderson Limited

Limited Review Report on quarter 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 ended 30 June 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 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.



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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 theSEBI (Listing obligations and Disclosure Requirements) Regulations,2015 read with SEBI Circular dated July 5, 2016 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 matters:
- During the quarter, Company has made a payment of Rs 105.22 Lacs in accordance with the process of settlement of interest to Syama Prasad Mookerjee port, Kolkata , which is shown under Finance Cost.
 - Deferred tax asset/(liability) and Current tax ,if any , has not been recognised for movements during the quarter ended 30 June 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: 22308947AOWJTL3953



Place: Kolkata
Date:12th August,2022

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 ENDED 30TH JUNE, 2022

(Rs. in Lakhs)

SI.No.	Particulars	Quarter ended			Year Ended
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
I	Revenue from Operations	665.74	583.81	570.64	2,405.96
II	Other income	24.97	22.10	22.86	107.27
III	Total Revenue (I+II)	690.71	605.91	593.50	2,513.23
IV	Expenses				
	(a) Cost of materials consumed	245.88	211.88	158.14	755.86
	(b) Employee benefits expense	239.78	221.61	238.06	959.31
	(c) Finance Cost	109.90	4.42	3.26	15.60
	(d) Depreciation and amortisation expense	7.27	7.32	7.26	29.09
	(e) Other expenses	146.52	120.68	110.53	533.35
	Total Expenses	749.35	565.91	517.25	2,293.21
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	(58.64)	40.00	76.25	220.02
VI	Exceptional items	-	-	-	-
VII	Profit/Loss before extraordinary items (V-VI)	(58.64)	40.00	76.25	220.02
VIII	Extraordinary Items	-	-	-	-
IX	Profit before tax	(58.64)	40.00	76.25	220.02
X	Tax Expenses:				
	Current Tax	-	62.71	-	62.71
	Deferred Tax	-	(3.81)	-	(3.81)
		(58.64)	(18.90)	76.25	161.12
XI	Profit/(Loss) for the year from continuing operations	-	-	-	-
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)	(58.64)	(18.90)	76.25	161.12
XVI	Other Comprehensive Income (Net of Tax)	(0.42)	(13.12)	3.81	(1.69)
XVII	Total Comprehensive Income for the period	(59.06)	(32.02)	80.06	159.43
	Paid-up equity share capital	200	200	200	200
	Reserve excluding Revaluation Reserves	-	-	-	1,948.64
XVIII	Earning Per Share:				
	(1) Basic	(29.32)	(9.45)	38.12	80.56
	(2) Diluted	(29.32)	(9.45)	38.12	80.56

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.
- The figures for the Quarter ended 31st March 2022 are the balancing figure between the audited figures in respect of the full financial year and the reviewed figures upto the third quarter of the respective financial year.
- The Limited Review of the financial results for the quarter ended June 30, 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.
- During the quarter, Company has made payment of Rs 105.22 Lacs in accordance with the process of settlement of interest with Syama Prasad Mookerjee port, Kolkata.
- 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 12th August, 2022

August 12th, 2022

Place: Kolkata



JARDINE HENDERSON LIMITED

R. Macwan
(R. MACWAN)
MANAGING DIRECTOR
DIN: 01328442

JARDINE HERDERSON LIMITED
 UNAUDITED STANDALONE SEGMENT WISE INFORMATION FOR THE QUARTER ENDED 30TH JUNE, 2022

(Rs. in Lakhs)

S.I.	PARTICULARS	QUARTER ENDED 30.06.2022 (Unaudited)	QUARTER ENDED 31.03.2022 (Audited)	QUARTER ENDED 30.06.2021 (Unaudited)	YEAR ENDED 31.03.2022 (Audited)
1	Segment Revenue				
	a.. Pest Management Services	619.00	537.23	524.05	2219.62
	b. Real Estate	46.74	46.58	46.59	186.34
	c. Others	24.97	22.10	22.86	107.27
	Total	690.71	605.91	593.50	2,513.23
2	Segment Results (Profit / (Loss) before Tax and Interest)				
	a. Pest Management Services	111.09	9.72	99.40	317.89
	b. Real Estate	44.88	44.48	44.70	178.22
	c. Others	24.97	22.10	22.86	107.27
	Total	180.94	76.30	166.96	603.38
	Less : i) Interest	109.90	4.02	3.26	15.60
	ii) Other Unallocable Expenditure	129.68	31.88	87.45	367.76
	Total Profit / (Loss) before Tax	(58.64)	40.00	76.25	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:

- 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 :
 Pest Management Services
 Real Estate
 Others
- Expenses incurred in General Division which are not specifically identifiable to the respective segments have been considered as unallocable expenses.





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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 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 of **Jardine Henderson Limited** ("the Parent") and its Associates for the quarter ended 30 June 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 as amended, read with relevant rules issued there under 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 20.83 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 0.66 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 30th June,2022 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 matters :-

- During the quarter, Company has made a payment of Rs 105.22 Lacs in accordance with the process of settlement of interest to Syama Prasad Mookerjee port, Kolkata , which is shown under Finance Cost.
- Deferred tax asset/ (liability) and Current tax ,if any , has not been recognised for movements during the quarter ended 30 June 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: 22308947AOWLKK7790



Place: Kolkata
Date:12th August,2022

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2022

(Rs. in Lakhs)

Sl.No.	Particulars	Quarter ended			Year Ended 31.03.2022
		30.06.2022	31.03.2022	30.06.2021	
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
I	Revenue from Operations	665.74	583.81	570.64	2,405.96
II	Other income	24.97	22.10	22.86	102.42
III	Total Revenue (I+II)	690.71	605.91	593.50	2,508.38
IV	Expenses				
	(a) Cost of materials consumed	245.88	211.88	158.14	755.86
	(b) Employee benefits expense	239.78	221.61	238.06	959.31
	(c) Finance Cost	109.90	4.42	3.26	15.60
	(d) Depreciation and amortisation expense	7.27	7.32	7.26	29.09
	(e) Other expenses	146.52	120.68	110.53	533.35
	Total Expenses	749.35	565.91	517.25	2,293.21
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	(58.64)	40.00	76.25	215.17
VI	Exceptional items	-	-	-	-
VII	Profit/Loss before extraordinary items (V-VI)	(58.64)	40.00	76.25	215.17
VIII	Extraordinary Items	-	-	-	-
IX	Profit before tax	(58.64)	40.00	76.25	215.17
X	Tax Expenses:				
	Current Tax	-	62.71	-	62.71
	Deferred Tax	-	224.09	-	224.09
XI	Profit/(Loss) for the year from continuing operations	(58.64)	(246.80)	76.25	(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)	(58.64)	(246.80)	76.25	(71.63)
	Share of profit/ (Loss) of associates	21.49	(621.75)	189.92	1,147.37
	Net Profit/ (Loss) after taxes and share of profit/ (Loss) of associates	(37.15)	(868.55)	266.17	1,075.74
XVI	Other Comprehensive Income (Net of Tax)	(12.65)	0.96	(17.19)	(50.60)
XVII	Total Comprehensive Income for the period	(49.80)	(867.59)	248.98	1,025.14
	Paid-up equity share capital	200	200	200	200
	Reserve excluding Revaluation Reserves	-	-	-	4,212.73
XVIII	Earning Per Share:				
	(1) Basic	(18.58)	(434.28)	133.08	537.87
	(2) Diluted	(18.58)	(434.28)	133.08	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.
- The figures for the Quarter ended 31st March 2022 are the balancing figure between the audited figures in respect of the full financial year and the reviewed figures upto the third quarter of the respective financial year.
- 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 June 30, 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.
- During the quarter, Company has made payment of Rs 105.22 Lacs in accordance with the process of settlement of interest with Syama Prasad Mookerjee port, Kolkata.
- 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 12th August, 2022

August 12th, 2022

Place: Kolkata



JARDINE HENDERSON LIMITED

(Signature)
(R. MACWAN)
MANAGING DIRECTOR
DIN: 01328442