



**FORD RHODES PARKS & CO. LLP**  
**CHARTERED ACCOUNTANTS**  
(Formerly Ford, Rhodes, Parks & Co.)

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KOLKATA - 700 071

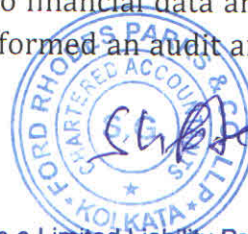
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**Independent Auditor's Limited Review Report**

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 2023 ("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.



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 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 matter:
  - Deferred tax asset/(liability) and Current tax ,if any , has not been recognised for movements during the quarter ended 30 June 2023. 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:23308947BGUTNK4231



Place: Kolkata  
Date: 10<sup>th</sup> August, 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 ENDED 30TH JUNE, 2023**

(Rs. in Lakhs)

Sl.No.	Particulars	Quarter ended			Year Ended
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
I	Revenue from Operations	633.99	557.69	665.74	2,631.27
II	Other income	21.78	(2.71)	24.97	100.02
III	<b>Total Revenue (I+II)</b>	<b>655.77</b>	<b>554.98</b>	<b>690.71</b>	<b>2,731.29</b>
IV	<b>Expenses</b>				
	(a) Cost of materials consumed	220.23	127.30	245.88	886.37
	(b) Employee benefits expense	285.38	245.78	239.78	1,068.53
	(c) Finance Cost	4.75	11.77	109.90	129.64
	(d) Depreciation and amortisation expense	8.31	11.29	7.27	33.23
	(e) Other expenses	120.35	137.82	146.52	565.44
	<b>Total Expenses</b>	<b>639.02</b>	<b>533.95</b>	<b>749.35</b>	<b>2,683.21</b>
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	16.75	21.03	(58.64)	48.08
VI	Exceptional items	-	-	-	-
VII	Profit/Loss before extraordinary items (V-VI)	16.75	21.03	(58.64)	48.08
VIII	Extraordinary Items	-	-	-	-
IX	<b>Profit before tax</b>	<b>16.75</b>	<b>21.03</b>	<b>(58.64)</b>	<b>48.08</b>
X	Tax Expenses:				
	Current Tax	-	6.10	-	6.10
	Deferred Tax	-	1.07	-	1.07
XI	Profit/(Loss) for the year from continuing operations	16.75	13.86	(58.64)	40.91
XII	Profit/(Loss) from discontinuing operations	-	-	-	-
XIII	Tax expenses of discontinuing operations	-	-	-	-
XIV	Profit/(Loss) for the year from discontinuing operations	-	-	-	-
XV	<b>Profit/(Loss) for the year (XI+XIV)</b>	<b>16.75</b>	<b>13.86</b>	<b>(58.64)</b>	<b>40.91</b>
XVI	Other Comprehensive Income (Net of Tax)	7.49	31.24	(0.42)	29.98
XVII	<b>Total Comprehensive Income for the period</b>	<b>24.24</b>	<b>45.10</b>	<b>(59.06)</b>	<b>70.89</b>
	Paid-up equity share capital	200	200	200	200
	Reserve excluding Revaluation Reserves	-	-	-	1,999.53
XVIII	Earning Per Share:				
	(1) Basic	8.37	6.93	(29.32)	20.45
	(2) Diluted	8.37	6.93	(29.32)	20.45

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 2023 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, 2023, 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 10th August, 2023

August 10th, 2023

Place: Kolkata



JARDINE HENDERSON LIMITED

(Rajvinder Singh)  
Director  
DIN: 06931916

**JARDINE HERDERSON LIMITED**  
**UNAUDITED STANDALONE SEGMENT WISE INFORMATION FOR THE QUARTER ENDED 30TH JUNE,2023**

(Rs. in Lakhs)

S.I.	PARTICULARS	QUARTER ENDED 30.06.2022 (Unaudited)	QUARTER ENDED 31.03.2023 (Audited)	QUARTER ENDED 30.06.2022 (Unaudited)	YEAR ENDED 31.03.2023 (Audited)
1	<b>Segment Revenue</b>				
	a. Pest Management Services	583.01	509.20	619.00	2441.97
	b. Real Estate	50.98	-48.49	46.74	189.30
	c. Others	21.78	(2.71)	24.97	100.02
	<b>Total</b>	<b>655.77</b>	<b>554.98</b>	<b>690.71</b>	<b>2,731.29</b>
2	<b>Segment Results (Profit/ (Loss) before Tax and Interest)</b>				
	a. Pest Management Services	67.72	77.28	111.09	350.37
	b. Real Estate	49.15	40.98	44.88	175.58
	c. Others	21.78	-2.71	24.97	100.02
	<b>Total</b>	<b>138.65</b>	<b>115.55</b>	<b>180.94</b>	<b>625.98</b>
	Less : i) Interest	4.75	11.77	109.90	129.64
	ii) Other Unallocable Expenditure	117.15	82.75	129.68	448.25
	<b>Total Profit/ (Loss) before Tax</b>	<b>16.75</b>	<b>21.03</b>	<b>(58.64)</b>	<b>48.08</b>
3	<b>Capital Employed</b>				
	a. Pest Management Services				608.25
	b. Real Estate				93.11
	c. Others				1498.15
	<b>Total Segment Capital Employed</b>				<b>2199.51</b>

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:

Pest Management Services

Real Estate

Others

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





**FORD RHODES PARKS & CO. LLP**  
**CHARTERED ACCOUNTANTS**

(Formerly Ford, Rhodes, Parks & Co.)

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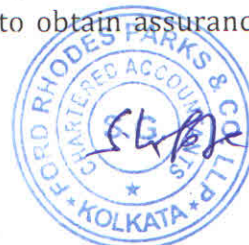
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**Independent Auditor's Limited Review Report on consolidated unaudited Financial Results**

The Board of Directors  
JardineHenderson 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 2023 ("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 loss is Rs 140.86 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 0.28 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 30<sup>th</sup> June, 2023 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 :-

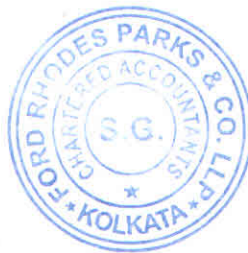
- Deferred tax asset/ (liability) and Current tax, if any, has not been recognised for movements during the quarter ended 30 June 2023. The impact there off is not expected to be material.

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

*Siddhartha Gupta*

Siddhartha Gupta  
Partner

Membership No. 308947  
UDIN: 20308947BGUTNJ9373



Place: Kolkata  
Date: 10<sup>th</sup> August, 2023

**UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2023**

Sl.No.	Particulars	Quarter ended			(Rs. in Lakhs)
		30.06.2023	31.03.2023	30.06.2022	Year Ended
		(Unaudited)	(Audited)	(Unaudited)	31.03.2023
I	Revenue from Operations				
II	Other income	633.99	557.69	665.74	2,631.27
III	<b>Total Revenue (I+II)</b>	21.78	(2.71)	24.97	92.74
IV	<b>Expenses</b>	655.77	554.98	690.71	2,724.01
	(a) Cost of materials consumed				
	(b) Employee benefits expense	220.23	127.30	245.88	886.37
	(c) Finance Cost	285.38	245.78	239.78	1,068.53
	(d) Depreciation and amortisation expense	4.75	11.77	109.90	129.64
	(e) Other expenses	8.31	11.29	7.27	33.23
	<b>Total Expenses</b>	120.35	137.82	146.52	565.44
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	639.02	533.95	749.35	2,683.21
VI	Exceptional items	16.75	21.03	(58.64)	40.80
VII	Profit/Loss before extraordinary items (V-VI)	-	-	-	-
VIII	Extraordinary Items	16.75	21.03	(58.64)	40.80
IX	<b>Profit before tax</b>	-	-	-	-
X	Tax Expenses:	16.75	21.03	(58.64)	40.80
	Current Tax				
	Deferred Tax	-	6.10	-	6.10
XI	Profit/(Loss) for the year from continuing operations	-	111.89	-	111.89
XII	Profit/(Loss) from discontinuing operations	16.75	(96.96)	(58.64)	(77.19)
XIII	Tax expenses of discontinuing operations	-	-	-	-
XIV	Profit/(Loss) for the year from discontinuing operations	-	-	-	-
XV	<b>Profit/(Loss) for the year (XI+XIV)</b>	-	-	-	-
	Share of profit/ (Loss) of associates	16.75	(96.96)	(58.64)	(77.19)
	Net Profit/ (Loss) after taxes and share of profit/ (Loss) of associates	(140.58)	(588.84)	21.49	569.93
XVI	Other Comprehensive Income (Net of Tax)	(0.49)	48.65	(37.15)	492.74
XVII	<b>Total Comprehensive Income for the period</b>	(124.32)	(637.15)	(49.80)	(1.95)
	Paid-up equity share capital	(124.32)	(637.15)	(49.80)	490.79
	Reserve excluding Revaluation Reserves	200	200	200	200
XVIII	Earning Per Share:	-	-	-	4,883.51
	(1) Basic	(61.91)	(342.90)	(18.58)	246.37
	(2) Diluted	(61.91)	(342.90)	(18.58)	246.37

**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 2023 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, 2023, 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 10th August, 2023

August 10th, 2023

Place: Kolkata



JARDINE HENDERSON LIMITED

(Rajender Singh)  
Director  
DIN: 01328442