



**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 six 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 six months ended 30 September 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.



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 six months ended 30<sup>th</sup> September 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: 22308947BC0S0W6207



Place: Kolkata  
Date: 9<sup>th</sup> November, 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 AND SIX MONTHS ENDED 30TH SEPTEMBER, 2022

(Rs. in Lakhs)

Sl.No.	Particulars	QUARTER ENDED			SIX MONTHS ENDED		Year Ended 31.03.2022
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
I	Revenue from Operations	749.73	665.74	647.54	1,415.47	1,218.18	2,405.96
II	Other income	16.37	24.97	42.75	41.33	65.61	107.27
III	<b>Total Revenue (I+II)</b>	<b>766.10</b>	<b>690.71</b>	<b>690.29</b>	<b>1,456.80</b>	<b>1,283.79</b>	<b>2,513.23</b>
IV	<b>Expenses</b>						
	(a) Cost of materials consumed	282.18	245.88	185.13	528.06	343.27	755.86
	(b) Employee benefits expense	296.43	239.78	236.34	536.21	474.40	959.31
	(c) Finance Cost	4.60	109.90	3.90	114.50	7.16	15.60
	(d) Depreciation and amortisation expense	7.27	7.27	7.25	14.54	14.51	29.09
	(e) Other expenses	139.12	146.52	145.18	285.64	255.71	533.35
	<b>Total Expenses</b>	<b>729.60</b>	<b>749.35</b>	<b>577.80</b>	<b>1,478.95</b>	<b>1,095.05</b>	<b>2,293.21</b>
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	36.50	(58.64)	112.49	(22.15)	188.74	220.02
VI	Exceptional items	-	-	-	-	-	-
VII	Profit/Loss before extraordinary items (V-VI)	36.50	(58.64)	112.49	(22.15)	188.74	220.02
VIII	Extraordinary Items	-	-	-	-	-	-
IX	<b>Profit before tax</b>	<b>36.50</b>	<b>(58.64)</b>	<b>112.49</b>	<b>(22.15)</b>	<b>188.74</b>	<b>220.02</b>
X	Tax Expenses:						
	Current Tax	-	-	-	-	-	62.71
	Deferred Tax	-	-	-	-	-	(3.81)
XI	Profit/(Loss) for the year from continuing operations	36.50	(58.64)	112.49	(22.15)	188.74	161.12
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>36.50</b>	<b>(58.64)</b>	<b>112.49</b>	<b>(22.15)</b>	<b>188.74</b>	<b>161.12</b>
XVI	Other Comprehensive Income (Net of Tax)	(0.42)	(0.42)	3.81	(0.84)	7.62	(1.69)
XVII	<b>Total Comprehensive Income for the period</b>	<b>36.08</b>	<b>(59.06)</b>	<b>116.30</b>	<b>(22.99)</b>	<b>196.36</b>	<b>159.43</b>
	Paid-up equity share capital	200	200.00	200.00	200	200	200
	Reserve excluding Revaluation Reserves	-	-	-	-	-	1,948.64
XVIII	Earning Per Share:						
	(1) Basic	18.25	(29.32)	56.25	-11.08	94.37	80.56
	(2) Diluted	18.25	(29.32)	56.25	-11.08	94.37	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.
- Figures for the previous Year/Periods have been regrouped and reclassified wherever necessary.
- The Limited Review of the financial results for the quarter and six months ended September 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.
- The above Financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 9th November, 2022

November 9th, 2022

Place: Kolkata

JARDINE HENDERSON LIMITED

*Shailja Mishra*  
(SHAILJA MISHRA)  
DIRECTOR  
DIN: 00630463





JARDINE HENDERSON LIMITED

STANDALONE CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED 30TH SEPTEMBER, 2022

(Rs. in Lakhs)

Sl.No.	Particulars	SIX MONTHS ENDED	
		30.09.2022	30.09.2021
		(Unaudited)	(Unaudited)
A.	<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
	<b>Net profit before taxation</b>	<b>(22.15)</b>	<b>188.74</b>
	<i>Adjustments for:</i>		
	Depreciation and amortisation expenses	14.54	14.51
	Net gain on financial assets measured at FVTPL	(5.42)	(4.04)
	Interest Income	(6.72)	(30.29)
	Dividend Income	(7.28)	(4.92)
	Provision for doubtful debts on trade receivables	11.42	13.62
	Finance cost	114.50	7.16
	<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>98.89</b>	<b>184.78</b>
	<i>Adjustments for:</i>		
	Non-Current/Current financial and other assets	(22.21)	(148.60)
	Inventories	(7.97)	(36.37)
	Non-Current/Current financial and other liabilities/provisions	80.94	30.91
	<b>CASH USED IN OPERATING ACTIVITIES</b>	<b>149.65</b>	<b>30.72</b>
	Direct Taxes Paid (Net of Refund)	(1.18)	(30.80)
	<b>NET CASH USED IN OPERATING ACTIVITIES</b>	<b>148.46</b>	<b>(0.08)</b>
B.	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Proceeds from repayment of loan and advances	(2.28)	(5.82)
	Purchase of Mutual fund	(31.27)	-
	Dividend received	7.28	4.92
	<b>NET CASH GENERATED FROM INVESTING ACTIVITIES</b>	<b>(26.26)</b>	<b>(0.90)</b>
C.	<b>CASH FLOW FROM FINANCING ACTIVITIES :</b>		
	Proceeds/(Repayment) from short term borrowings	6.02	123.81
	Interest paid	(114.50)	(7.16)
	<b>NET CASH GENERATED FROM FINANCING ACTIVITIES</b>	<b>(108.48)</b>	<b>116.65</b>
	<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)</b>	<b>13.72</b>	<b>115.67</b>
	<b>CASH AND CASH EQUIVALENTS OPENING BALANCE</b>	<b>104.85</b>	<b>19.06</b>
	<b>CASH AND CASH EQUIVALENTS CLOSING BALANCE</b>	<b>118.58</b>	<b>134.73</b>

Notes-

(i) The above cashflow statement have been prepared using "Indirect Method" as set out in Ind AS 7 - Statement of Cash Flows.

(ii) Cash and cash equivalents includes cash on hand, balances with banks in current account.



**JARDINE HERDERSON LIMITED**  
 UNAUDITED STANDALONE SEGMENT WISE INFORMATION FOR THE QUARTER AND SIX MONTHS ENDED 30th SEPTEMBER 2022

(Rs. in Lakhs)

S.I.	PARTICULARS	QUARTER ENDED 30.09.2022 (Unaudited)	QUARTER ENDED 30.06.2022 (Unaudited)	QUARTER ENDED 30.09.2021 (Unaudited)	SIX MONTHS ENDED 30.09.2022 (Unaudited)	SIX MONTHS ENDED 30.09.2021 (Unaudited)	YEAR ENDED 31.03.2022 (Audited)
1	<b>Segment Revenue</b>						
	a. Pest Management Services	702.62	619.00	600.96	1321.62	1125.01	2219.62
	b. Real Estate	47.12	46.74	46.58	93.86	93.17	186.34
	c. Others	16.36	24.97	42.75	41.33	65.61	107.27
	<b>Total</b>	<b>766.10</b>	<b>690.71</b>	<b>690.29</b>	<b>1,456.81</b>	<b>1,283.79</b>	<b>2,513.23</b>
2	<b>Segment Results (Profit / (Loss) before Tax and Interest)</b>						
	a. Pest Management Services	114.97	111.09	140.90	226.06	240.30	317.89
	b. Real Estate	44.29	44.88	43.97	89.17	88.67	178.22
	c. Others	16.36	24.97	42.75	41.33	65.61	107.27
	<b>Total</b>	<b>175.62</b>	<b>180.94</b>	<b>227.62</b>	<b>356.56</b>	<b>394.58</b>	<b>603.38</b>
	Less : i) Interest	4.60	109.90	3.90	114.50	7.16	15.60
	ii) Other Unallocable Expenditure	134.54	129.68	111.23	264.22	198.68	367.76
	<b>Total Profit / (Loss) before Tax</b>	<b>36.50</b>	<b>(58.64)</b>	<b>112.49</b>	<b>(22.15)</b>	<b>188.74</b>	<b>220.02</b>
3	<b>Capital Employed</b>						
	a. Pest Management Services				778.91	817.29	738.76
	b. Real Estate				93.72	114.95	95.90
	c. Others				1233.02	1253.32	1313.98
	<b>Total Segment Capital Employed</b>				<b>2105.65</b>	<b>2185.56</b>	<b>2148.64</b>

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.





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

(Formerly Ford, Rhodes, Parks & Co.)

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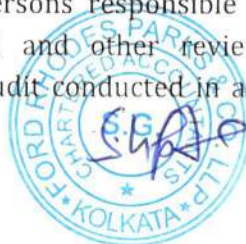
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**Independent Auditor's Limited Review Report on Consolidated Unaudited Financial Results**

**The Board of Directors**  
**Jardine Henderson Limited**

**Limited Review Report on quarter and six 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 six months ended 30<sup>th</sup> September 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 844.86 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 Rs1.31 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> September, 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 matter :

Deferred tax asset/ (liability) and Current tax, if any, has not been recognised for movements during the quarter and six months ended 30<sup>th</sup> September 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: 22308947BCOTCC4852



Place: Kolkata

Date: 9<sup>th</sup> November, 2022



UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2022

(Rs. in Lakhs)

Sl.No.	Particulars	QUARTER ENDED			SIX MONTHS ENDED		Year Ended 31.03.2022  (Audited)
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
I	Revenue from Operations	749.73	665.74	647.54	1,415.47	1,218.18	2,405.96
II	Other income	9.08	24.97	37.90	34.05	60.76	102.42
III	<b>Total Revenue (I+II)</b>	<b>758.82</b>	<b>690.71</b>	<b>685.44</b>	<b>1,449.53</b>	<b>1,278.94</b>	<b>2,508.38</b>
IV	<b>Expenses</b>						
	(a) Cost of materials consumed	282.18	245.88	185.13	528.06	343.27	755.86
	(b) Employee benefits expense	296.43	239.78	236.34	536.21	474.40	959.31
	(c) Finance Cost	4.60	109.90	3.90	114.50	7.16	15.60
	(d) Depreciation and amortisation expense	7.27	7.27	7.25	14.54	14.51	29.09
	(e) Other expenses	139.12	146.52	145.18	285.64	255.71	533.35
	<b>Total Expenses</b>	<b>729.60</b>	<b>749.35</b>	<b>577.80</b>	<b>1,478.95</b>	<b>1,095.05</b>	<b>2,293.21</b>
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	29.22	(58.64)	107.64	(29.42)	183.89	215.17
VI	Exceptional items	-	-	-	-	-	-
VII	Profit/Loss before extraordinary items (V-VI)	29.22	(58.64)	107.64	(29.42)	183.89	215.17
VIII	Extraordinary Items	-	-	-	-	-	-
IX	<b>Profit before tax</b>	<b>29.22</b>	<b>(58.64)</b>	<b>107.64</b>	<b>(29.42)</b>	<b>183.89</b>	<b>215.17</b>
X	Tax Expenses:						
	Current Tax	-	-	-	-	-	62.71
	Deferred Tax	-	-	-	-	-	224.09
XI	Profit/(Loss) for the year from continuing operations	29.22	(58.64)	107.64	(29.42)	183.89	(71.63)
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>29.22</b>	<b>(58.64)</b>	<b>107.64</b>	<b>(29.42)</b>	<b>183.89</b>	<b>(71.63)</b>
	Share of profit/ (Loss) of associates	824.68	21.49	1,001.38	846.17	1,191.30	1,147.37
	Net Profit/ (Loss) after taxes and share of profit/ (Loss) of associates	853.89	(37.15)	1,109.02	816.74	1,375.19	1,075.74
XVI	Other Comprehensive Income (Net of Tax)	(12.65)	(12.65)	(17.18)	(25.30)	(34.37)	(50.60)
XVII	<b>Total Comprehensive Income for the period</b>	<b>841.24</b>	<b>(49.80)</b>	<b>1,091.84</b>	<b>791.44</b>	<b>1,340.82</b>	<b>1,025.14</b>
	Paid-up equity share capital	200	200.00	200.00	200	200	200
	Reserve excluding Revaluation Reserves						4,212.73
XVIII	Earning Per Share:						
	(1) Basic	426.95	(18.58)	554.51	408.37	687.59	537.87
	(2) Diluted	426.95	(18.58)	554.51	408.37	687.59	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.
- Figures for the previous Year/Periods have been regrouped and reclassified wherever necessary.
- The Limited Review of the financial results for the quarter and six months ended September 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.
- The above Financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 9th November, 2022

November 9th, 2022

Place: Kolkata

JARDINE HENDERSON LIMITED

(SHAILJA MEHTA)

DIRECTOR

DIN: 00630463



JARDINE HENDERSON LIMITED

CONSOLIDATED CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED 30TH SEPTEMBER, 2022

(Rs. in Lakhs)

SI.No.	Particulars	SIX MONTHS ENDED	
		30.09.2022	30.09.2021
		(Unaudited)	(Unaudited)
<b>A.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
	Net profit before taxation	(29.42)	183.89
	<i>Adjustments for:</i>		
	Depreciation and amortisation expenses	14.54	14.51
	Net gain on financial assets measured at FVTPL	(5.42)	(4.04)
	Interest Income	(6.72)	(30.29)
	Dividend Income	-	(0.07)
	Provision for doubtful debts on trade receivables	11.42	13.62
	Finance cost	114.50	7.16
	<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>98.90</b>	<b>184.78</b>
	<i>Adjustments for:</i>		
	Non-Current/Current financial and other assets	(22.21)	(148.60)
	Inventories	(7.97)	(36.37)
	Non-Current/Current financial and other liabilities/provisions	80.94	30.91
	<b>CASH USED IN OPERATING ACTIVITIES</b>	<b>149.65</b>	<b>30.72</b>
	Direct Taxes Paid (Net of Refund)	(1.18)	(30.80)
	<b>NET CASH USED IN OPERATING ACTIVITIES</b>	<b>148.46</b>	<b>(0.08)</b>
<b>B.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Proceeds from repayment of loan and advances	(2.28)	(5.82)
	Dividend received	7.28	4.92
	<b>NET CASH GENERATED FROM INVESTING ACTIVITIES</b>	<b>(26.26)</b>	<b>(0.90)</b>
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES :</b>		
	Proceeds/(Repayment) from short term borrowings	6.02	123.81
	Dividend Paid	-	-
	Interest paid	(114.50)	(7.16)
	<b>NET CASH GENERATED FROM FINANCING ACTIVITIES</b>	<b>(108.48)</b>	<b>116.65</b>
	<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)</b>	<b>13.72</b>	<b>115.67</b>
	<b>CASH AND CASH EQUIVALENTS OPENING BALANCE</b>	<b>104.85</b>	<b>19.06</b>
	<b>CASH AND CASH EQUIVALENTS CLOSING BALANCE</b>	<b>118.58</b>	<b>134.73</b>

Notes-

(i) The above cashflow statement have been prepared using "Indirect Method" as set out in Ind AS 7 - Statement of Cash Flows.

(ii) Cash and cash equivalents includes cash on hand, balances with banks in current account.



Jardine Henderson Limited		
Statement of Standalone Assets and Liabilities as at 30th September, 2022		
Particulars	(Rs. In Lakhs)	
	30th September, 2022 (Unaudited)	31st March, 2022 (Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	161.16	162.43
Capital work in progress	-	10.67
Investment properties	33.41	34.32
Intangible assets	0.60	0.63
Investment in associates	55.67	55.67
<b>Financial assets</b>		
(i) Investments	238.68	234.19
(ii) Other Financial Assets	13.32	14.45
Non-current tax asset (net)	125.75	124.57
Deferred tax asset (net)	64.44	64.15
<b>Total non-current assets</b>	<b>693.03</b>	<b>701.08</b>
<b>Current assets</b>		
Inventories	203.07	195.10
<b>Financial assets</b>		
(i) Investments	63.25	31.98
(ii) Trade receivables	711.79	570.61
(iii) Cash and cash equivalents	118.58	104.85
(iv) Other bank balances	169.35	263.88
(v) Loans	827.88	837.07
(vi) Other financial assets	103.40	126.46
Other current assets	2.16	3.03
<b>Total current assets</b>	<b>2,199.48</b>	<b>2,132.98</b>
<b>Total assets</b>	<b>2,892.51</b>	<b>2,834.06</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	200.00	200.00
Other equity	1,905.65	1,948.64
<b>Total equity</b>	<b>2,105.65</b>	<b>2,148.64</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
Financial liabilities		
Borrowings	8.49	6.87
Provisions	55.13	46.23
<b>Total non-current liabilities</b>	<b>63.62</b>	<b>53.10</b>

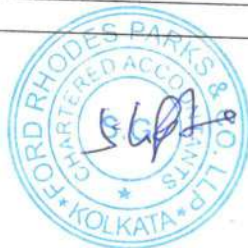




<b>Current liabilities</b>		
Financial liabilities		
(i) Borrowings	203.63	197.61
(ii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises		-
Total outstanding dues of creditors other than micro enterprises and small enterprises	217.57	55.71
(iii) Other financial liabilities	161.76	237.57
Provisions	110.50	106.54
Other current liabilities	29.78	34.89
<b>Total current liabilities</b>	<b>723.24</b>	<b>632.32</b>
<b>Total equity and liabilities</b>	<b>2,892.51</b>	<b>2,834.06</b>

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<b>Jardine Henderson Limited</b>		
<b>Statement of Consolidated Assets and Liabilities as at 30th September, 2022</b>		
Particulars	30th September, 2022 (Unaudited)	(Rs. In Lakhs)
		31st March, 2022 (Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	161.16	162.43
Capital work in progress	-	10.67
Investment properties	33.41	34.32
Intangible assets	0.60	0.63
Investment Accounted for using the equity method	3,744.87	2,924.72
<b>Financial assets</b>		
(i) Investments	238.68	234.19
(ii) Other Financial Assets	13.32	14.45
Non-current tax asset (net)	125.75	124.57
<b>Total non-current assets</b>	<b>4,317.79</b>	<b>3,505.98</b>
<b>Current assets</b>		
Inventories	203.07	195.10
<b>Financial assets</b>		
(i) Investments	63.25	31.98
(ii) Trade receivables	711.79	570.61
(iii) Cash and cash equivalents	118.58	104.85
(iv) Other bank balances	169.35	263.88
(v) Loans	827.88	837.07
(vi) Other financial assets	103.40	126.46
Other current assets	2.16	3.03
<b>Total current assets</b>	<b>2,199.48</b>	<b>2,132.98</b>
<b>Total assets</b>	<b>6,517.27</b>	<b>5,638.96</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	200.00	200.00
Other equity	4,989.88	4,212.73
<b>Total equity</b>	<b>5,189.88</b>	<b>4,412.73</b>



<b>Liabilities</b>		
<b>Non-current liabilities</b>		
Financial liabilities		
Borrowings	8.49	6.87
Provisions	55.13	46.23
Deferred tax Liability (net)	540.53	540.81
<b>Total non-current liabilities</b>	<b>604.15</b>	<b>593.91</b>
<b>Current liabilities</b>		
Financial liabilities		
(i) Borrowings	203.63	197.61
(ii) Trade payables	217.57	
Total outstanding dues of micro enterprises and small enterprises		-
Total outstanding dues of creditors other than micro enterprises and small enterprises		55.71
(iii) Other financial liabilities	161.76	237.57
Provisions	110.50	106.54
Other current liabilities	29.78	34.89
<b>Total current liabilities</b>	<b>723.24</b>	<b>632.32</b>
<b>Total equity and liabilities</b>	<b>6,517.27</b>	<b>5,638.96</b>

