

July 31, 2025

**BSE Limited** 

25<sup>th</sup> Floor, P J Towers, Dalal Street, Fort, Mumbai - 400 001 Scrip Code: 531550

Dear Sir/Madam,

Sub.: Disclosure under Regulation 30 and other applicable regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) - Outcome of the Board Meeting

In continuation of our letter dated July 23, 2025 and pursuant to Regulation 33 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we attach the Unaudited Standalone Financial Results for the quarter ended June 30, 2025, along with Independent Auditor's Review Report thereon. The said Financial Results were duly reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company, at their respective meetings held today.

The meeting of the Board of Directors commenced at 12:30 p.m. (IST) and concluded at 04:44 p.m. (IST).

Kindly take the above on record and disseminate.

Thanking You,

Yours Faithfully,
For Jhaveri Credits and Capital Limited

Parth Sanghavi Chief Financial Officer

Encl. : As Above





## INDEPENDENT AUDITOR'S REVIEW REPORT

Review Report to,

The Board of Directors,

Jhaveri Credits and Capital Limited

B-2, 907-912 Palladium, B/H Divya Bhaskar Press,

Nr. Vodafone House, Prahladnagar, Ahmedabad- 380 015

We have reviewed the accompanying statement of unaudited financial results of **Jhaveri Credit** and **Capital Limited** for the Quarter ended on 30<sup>th</sup> June, 2025. This statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free from material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus require less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Accounting Standards and other recognized accounting practices and policies 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 modified by Circular No. CIR/CFD/FAC/62/2016/ dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of this matter.

For, K D N & Associates LLP

[FRN: 131655W/W100691]

Chartered Accountants

Place: Ahmedabad Date: 31st July, 2025

UDIN: 25135691BMHGMG3206

Kunal Shah
Partner

Mem. No. 135691

1105, Shilp Zaveri, Nr. Shyamal Cross Roads, Satellite, Ahmedabad 380015 info@kdnassociates.com

www.kdnassociates.com+91 98255 00239 | 079 4600 5604

ASSOCIATES

FRN NO

AHMEDARAD

ERED ACCO

1655WW100691

GST No: 24AAMFK6291M1ZQ

PAN: AAMFK6291M FRN: 131655W/W100691

## JHAVERI CREDITS AND CAPITAL LIMITED

CIN: L65910GJ1993PLC020371

19th Floor, Westport, Opp. Monte Cristo Banquet, Sindhubhavan Road, Ahmedabad - 380059

## Unaudited Standalone Financial Results for the quarter ended June 30, 2025

(₹ in Lakhs except Earning Per Shares)

-	T	(₹ in Lakhs except Earning Per Shares)			
	Douticulous	Quarter ended Year ended			
	Particulars	30/06/2025	31/03/2025	30/06/2024	31/03/2025
	D	Unaudited	Audited	Unaudited	Audited
	Revenue from Operations	982.74	95.71	1224.92	2,331.10
II	Other Income	-	46.64	72.41	1.02
IV	Total Revenue (I + II)	982.74	142.35	1297.32	2332.12
	Expenses:				
	(a) Cost of Raw Materials Consumed	0.00	0.00	0.00	0.00
	(b) Purchase of Stock-in-trade	315.34	318.17	977.42	2,118.47
,	(c) Change in Inventories of Stock-in-trade	463.78	(41.92)	162.05	(186.01)
	(d) Employee benefits expense	5.69	5.18	3.75	17.47
	(e) Finance costs	0.00	0.00	2.03	2.17
	(f) Depreciation and amortization expense	20.23	24.09	10.49	59.18
	(g) Other expenses	16.62	20.98	13.55	45.28
	Total expenses (IV)	821.65	326.50	1169.28	2056.56
V.	Profit before exceptional and	161.09	(184.15)	128.04	275.56
	extraordinary items and tax (III-IV)		(101115)	120.04	275.50
VI.	Exceptional Items	0.00	0.00	0.00	0.00
VII.	Profit before extraordinary items and tax	161.09	(184.15)	128.04	275.56
	(V - VI)	101.03	(104.13)	120.04	273.30
VIII.	Extraordinary Items (Prior Period Expenses)	0.00	0.00	0.00	0.00
IX.	Profit before tax (VII- VIII)	161.09	(184.15)	128.04	275.56
Х	Tax expense:	101.03	(104.13)	120.04	2/3.36
	(1) Current tax	42.00	-38.85	34.62	85.01
	(2) Deferred tax	0.00	-2.20	0.00	-43.06
	(3) Short / Excess Provision of Income Tax of	0.00	-43.06	0.00	-7.33
	P.Y.	0.00	43.00	0.00	-7.55
XI	Profit (Loss) for the period (IX-X)	119.09	-100.04	93.42	240.94
	The control of the co	113.03	-100.04	33.42	240.54
XII	Other Comprehensive Income				
	(1) Items that will not be reclassified to Profit	0.00	0.00	0.00	0.00
	or loss in subsequent periods	0.00	0.00	0.00	0.00
	(2) Income tax relating to items that will not	0.00	0.00	0.00	0.00
	reclassified to profit and loss	0.00	0.00	0.00	0.00
	Other Comrehensive Income (Net of Tax)	0.00	0.00	0.00	0.00
	(1+2)	0.00	0.00	0.00	0.00
XIII	Total Comprehensive Income (XI + XII)	110.00	(100.04)	02.42	240.04
/ 1111	Total Comprehensive Income (XI + XII)	119.09	(100.04)	93.42	240.94
XVI	Paid-up Equity Sare Capital	898.59	898.59	898.59	909 50
	(Face Value of the share Rs.10/- Each)	030.33	030.33	030.33	898.59
XVI	Earnings per equity share:				
AVI	(1) Basic*	1.33	(1 11)	104	2.62
	(2) Diluted*		(1.11)	1.04	2.68
+ 0	rterly EPS are not annualised	1.26	(1.05)	1.04	2.54

<sup>\*</sup> Quarterly EPS are not annualised

## Notes:

- The Audit Committee has reviewed and the Board of Directors has approved the above financial results at their respective meetings held on July 31, 2025. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.
- The Financial Results of the Company have been prepared in accordance with the Indian Accounting Standards ("IND-AS") as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder.
- 3 The Company deals only in One Segment. Hence no seperate information for segment wise Disclosure is given.
- 4 The Ind AS 19 "Employee Benefits" is not provided since the total strength is less than ten (10) numbers.
- The figures for the corresponding previous period have been reclassified/regrouped wherever necessary, to make them comparable for the users of the financial statements.

For Jhaveri Credits and Capital Limited

AHMEDABAD

shnukumar Patel Managing Director

DIN: 02011649

Date: July 31, 2025 Place: Ahmedabad