



To,
The Manager
Listing & Compliance Department,
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No. C/1,
G Block, Bandra-Kurla Complex, Bandra,
Mumbai- 400051.

Date : 14.11.2021

Company ID : JAKHARIA
ISIN : INE00N401018

Sub : Submission of documents under Regulation 33 for the half year ended 30.09.2021

Dear Sir/Madam,

As required under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith following documents for half year ended 30.09.2021 for your reference and records.

1. Un-audited Standalone Financial Results for the half year ended 30th September, 2021;
2. Limited Review Report for Un-audited Standalone Financial Results for the half year ended 30th September, 2021;
3. Un-audited Consolidated Financial Results for the half year ended 30th September, 2021;
4. Limited Review Report for Un-audited Consolidated Financial Results for the half year ended 30th September, 2021;

The Board Meeting was commenced at 4.00 PM and concluded at 7.30 PM.

You are requested to kindly take the same on your records.

Thanking You,

Yours Faithfully,
For Jakharia Fabric Limited

Bhavin Waghela
Company Secretary & Compliance Officer

Jakharia Fabric Limited
(Formerly known as JAKHARIA FABRIC PVT LTD) CIN
- U17200MH2007PLC171939
Reg Office -1224, Deoji nagar,
Narpoli village, Bhiwandi, Thane-
421302, Maharashtra

02522 278892 | +91 9820128583
info@jakhariafabric.com
www.jakhariafabric.com



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Jakharia Fabric Limited
(Formerly known as Jakharia Fabric Private Limited)
Standalone unaudited statement of assets and liabilities as at September 30, 2021

(Rs. In Lakhs)

Particulars		Unaudited as at 30-09-2021	Audited as at 31-03-2021
I	EQUITY AND LIABILITIES		
1	Shareholders' Funds		
(a)	Share Capital	406.38	406.38
(b)	Reserves and Surplus	1,814.40	3,114.83
	Sub-total shareholder's funds	2,220.79	3,521.22
2	Non-Current Liabilities		
(a)	Long-term borrowings	2,295.26	1,918.63
(b)	Deferred-tax liabilities (net)	30.15	-
(c)	Long-term provisions	143.59	137.88
	Sub-total non-current liabilities	2,469.00	2,056.51
3	Current Liabilities		
(a)	Short-term borrowings	302.00	168.51
(b)	Trade Payables	2,245.88	1,972.57
(c)	Other current liabilities	74.85	432.67
(d)	Short-term provisions	9.12	5.71
	Sub-total current liabilities	2,631.86	2,579.46
	Total Equity and Liabilities	7,321.64	8,157.18
II	ASSETS		
1	Non-current assets		
(a)	Property, Plant and Equipment	1,621.39	1,705.43
(b)	Capital work in progress	241.02	241.02
(c)	Non-current investments	2,692.30	3,571.44
(d)	Deferred-tax asset (net)	-	44.43
(e)	Long term loans and advances	887.11	761.18
(f)	Other non-current assets	13.75	13.30
	Sub-total non-current assets	5,455.58	6,336.81
2	Current Assets		
(a)	Inventories	375.44	402.62
(b)	Trade receivables	1,339.92	1,269.00
(c)	Cash and cash equivalents	97.02	94.49
(d)	Short-term loans and advances	39.75	44.87
(e)	Other current assets	13.94	9.39
	Sub-total current assets	1,866.06	1,820.37
	Total assets	7,321.64	8,157.18



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Jakharia Fabric Limited

(Formerly known as Jakharia Fabric Private Limited)

Standalone audited statement of profit and loss for the period ended September 30, 2021

(Rs. In Lakhs)

Particulars		For the Half Year ended			For the Year ended
		30-09-2021	31-03-2021	30-09-2020	31-03-2021
		Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations (net of taxes)	3,334.90	3,440.49	692.46	4,132.95
II	Other Operating Income	8.53	5.98	5.81	11.79
III	Total revenue (I+II)	3,343.43	3,446.47	698.27	4,144.74
IV	Expenses				
(a)	Cost of material consumed	1,943.68	1,623.19	408.26	2,031.45
(b)	Changes in inventories of finished goods, work-in-progress and stock in trade	31.70	21.02	(36.86)	(15.84)
(c)	Employees benefits expenses	577.80	569.58	214.00	783.58
(d)	Finance cost	50.29	50.42	54.63	105.05
(e)	Depreciation and amortisation expenses	158.56	87.90	83.52	171.42
(f)	Other expenses	1,807.26	1,428.39	884.91	2,313.30
	Total Expenses	4,569.28	3,780.49	1,608.46	5,388.96
V	Profit / (Loss) before exceptional and extraordinary items and tax (III-IV)	(1,225.85)	(334.02)	(910.19)	(1,244.22)
VI	Exceptional items	-	(1.67)	-	(1.67)
VII	Profit / (Loss) before extraordinary items and tax (V-VI)	(1,225.85)	(335.70)	(910.19)	(1,245.89)
VIII	Extraordinary items		-	-	
IX	Profit before tax	(1,225.85)	(335.70)	(910.19)	(1,245.89)
X	Tax expenses				
(a)	Current Tax	-	-	-	-
(b)	Excess/(Short) provision in earlier year	-	-	-	-
(c)	Deferred Tax	74.58	(56.38)	-	(56.38)
XI	Profit / (Loss) for period from continuing operations (IX-X)	(1,300.43)	(279.31)	(910.19)	(1,189.51)
XII	Profit / (Loss) for period from Discontinuing operations	-	-	-	-
XIII	Tax expenses from discontinuing operations	-	-	-	-
XIV	Profit / (Loss) for period from Discontinuing operations (after tax) (XII-XIII)	-	-	-	-
XV	Profit / (Loss) for period (XI+XIV)	(1,300.43)	(279.31)	(910.19)	(1,189.51)
XVI	Earning per equity share (of Rs 10 each) (not annualised) before and (after extraordinary items)				
(a)	Basic	(32.00)	(6.87)	(22.40)	(29.27)
(b)	Diluted	(32.00)	(6.87)	(22.40)	(29.27)
XVII	Paid up equity share capital (Face value of Rs 10/- each)	406.38	406.38	406.38	406.38

See accompanying notes to financial results

Jakharia Fabric Limited

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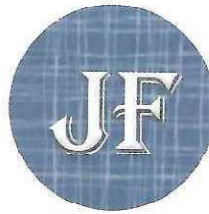
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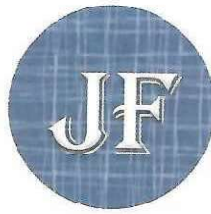
Standalone statement of cash flow for the year ended September 30, 2021

Particulars	(Rs. In Lakhs)			
	30 September 2021		31 March 2021	
	Amount in Rs.		Amount in Rs.	
Cash flow from operating activities:				
Profit before tax		(1,225.85)		(1,245.89)
Adjustments for				
Depreciation and amortization	158.56		171.42	
Dividend received	-		-	
Interest & Financial cost	50.29		105.05	
Interest received	(2.40)	206.44	(5.18)	271.29
Operating profit before working capital changes		(1,019.41)		(974.60)
(Increase) \ decrease in operating assets				
Inventories	27.18		(5.97)	
Trade receivables	(70.92)		436.77	
Short term loans & advances	5.12		(10.04)	
Other non current assets	(0.45)		4.12	
Other current assets	(4.55)		0.98	
Trade payables	273.31		39.75	
Other current liabilities	(357.82)		36.02	
Long term provisions	5.71		43.08	
Short term provisions	3.42		(24.83)	
		(119.01)		519.86
Cash generated from operating activities		(1,138.41)		(454.74)
Tax Provision		-		-
Net cash flow from operating activities		(1,138.41)		(454.74)
B. Cash flow from investing activities				
Purchase of fixed assets	(74.52)		(39.19)	
Interest received	2.40		5.18	
Investment in firm	879.14		843.73	
Net cash used in investing activities		807.02		809.72
Cash flow from financing activities				
Increase / (Decrease) long term borrowings	376.63		(63.69)	
Increase / (Decrease) in short term borrowings	133.50		(79.91)	
Increase / (Decrease) in long term loans & advances	(125.93)		(102.66)	
Interest & Financial Charges	(50.29)		(105.05)	
Dividend received	-		-	
Net cash used in financing activities		333.91		(351.31)
Net increase / (decrease) in cash and cash equivalents		2.52		3.67
Cash and cash equivalents (Opening balance)		94.49		90.83
Cash and cash equivalents (Closing balance)		97.02		94.49
Reconciliation of cash and cash equivalent with Balance Sheet				
Cash and cash equivalent as per Balance Sheet		110.77		107.79
Less: Deposit with Banks with original maturity of 3-12 months		13.75		13.30
Cash and cash equivalent at the end of the year as per cash flow		97.02		94.49

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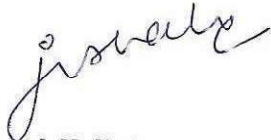
Notes:

1. The financial results are prepared in accordance with the Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (accounts) Rules, 2014 (as amended) and other recognized practices and policies, as applicable.
2. The above results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their respective meetings held on 14 November 2021. There are no qualifications in the audit report issued for the period ended 30 September 2021.
3. The Company operates in a single reportable business segment, which is textile processing and related activity. Further, the Company operates primarily in India and there is no other significant geographical segment. Accordingly, no segment information has been submitted as a part of these financial results.
4. Figures for the half year ended 31 March 2021 are the balancing figures between audited figures in respect of the full financial years and the published/ reviewed half-yearly financial results up to 30 September 2020.
5. A major fire broke out in the factory of our Associate entity M/s. Jakharia Industries located at Plot No J/1/1, MIDC Tarapur, Boisar District, Palghar - 401506 on 4th September, 2021. The estimated loss arising due to damage of few machines / equipments etc as per the management is Rs. 292.49 lacs which has been provided in the books of the associates. As per AS 23 under the equity method, the share of loss aggregating to Rs. 957.03 lacs (including share in loss from fire amounting to Rs. 283.49 lacs) has been considered at the time of consolidation.
6. There are no investor Complaints received/pending as on 31 March 2021.
7. As per MCA notification dated 16 February 2015, Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of capital and Disclosure Requirements) Regulations, 2009, are exempted from compulsory requirement of adoption of IND-AS, as the company is covered under the exempted category, it has not adopted IND-AS for preparation of financial results.

For and on behalf of the Board of Directors

of Jakharia Fabric Limited

(Formerly known as Jakharia Fabric Private Limited)


Jignesh H. Shah

Director

[DIN: 00256315]

Place: Bhiwandi

Date: November 14, 2021



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Limited Review Report on Six Monthly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

To
The Board of Directors
Jakharia Fabric Limited

We have reviewed the accompanying statement of unaudited Standalone Financial Results ('the statement') of Jakharia Fabric Limited ('the Company') for the six months ended September 30, 2021, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulation, 2015.

This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors in their meeting held on 14th November 2021, has been prepared in accordance with the recognition and measurement principles laid down in accounting standard 25 Interim Financial Reporting (AS 25), prescribed under section 133 of the Companies Act 2013, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the financial statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information performed by the Independent Auditor of the Entity', issue 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 financial statements are 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.

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 Obligation and Disclosure Requirements) Regulation, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

We reviewed the financial results and other information presented in accordance with Accounting Standard 25 Interim Financial Reporting (AS 25) for the half year ended September 30, 2021 and have been presented solely on the basis of information compiled by the management.

For Shah Shroff & Associates
Chartered Accountants
ICAI Firm registration number: 0128920W


Yashesh Shroff
Partner
Membership number 103277
UDIN: 21103277AAABI05913



Place – Mumbai
Date – November 14, 2021



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Jakharia Fabric Limited
(Formerly known as Jakharia Fabric Private Limited)
Consolidated unaudited statement of assets and liabilities as at September 30, 2021

(Rs. In Lakhs)

Particulars		Unaudited as at 30-09-2021	Audited as at 31-03-2021
I	EQUITY AND LIABILITIES		
1	Shareholders' Funds		
(a)	Share Capital	406.38	406.38
(b)	Reserves and Surplus	1,814.40	3,114.83
	Sub-total shareholder's funds	2,220.79	3,521.22
2	Non-Current Liabilities		
(a)	Long-term borrowings	2,295.26	1,918.63
(b)	Deferred-tax liabilities (net)	30.15	-
(c)	Long-term provisions	143.59	137.88
	Sub-total non-current liabilities	2,469.00	2,056.51
3	Current Liabilities		
(a)	Short-term borrowings	302.00	168.51
(b)	Trade Payables	2,245.88	1,972.57
(c)	Other current liabilities	74.85	432.67
(d)	Short-term provisions	9.12	5.71
	Sub-total current liabilities	2,631.86	2,579.46
	Total Equity and Liabilities	7,321.64	8,157.18
II	ASSETS		
1	Non-current assets		
(a)	Property, Plant and Equipment	1,621.39	1,705.43
(b)	Capital work in progress	241.02	241.02
(c)	Non-current investments	2,692.30	3,571.44
(d)	Deferred-tax asset (net)	-	44.43
(e)	Long term loans and advances	887.11	761.18
(f)	Other non-current assets	13.75	13.30
	Sub-total non-current assets	5,455.58	6,336.81
2	Current Assets		
(a)	Inventories	375.44	402.62
(b)	Trade receivables	1,339.92	1,269.00
(c)	Cash and cash equivalents	97.02	94.49
(d)	Short-term loans and advances	39.75	44.87
(e)	Other current assets	13.94	9.39
	Sub-total current assets	1,866.06	1,820.37
	Total assets	7,321.64	8,157.18



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Jakharia Fabric Limited
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Consolidated audited statement of profit and loss for the period ended September 30, 2021

(Rs. In Lakhs)

Particulars		For the Half Year ended			For the Year ended
		30-09-2021	31-03-2021	30-09-2020	31-03-2021
		Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations (net of taxes)	3,334.90	3,440.49	692.46	4,132.95
II	Other Operating Income	8.53	5.98	5.81	11.79
III	Total revenue (I+II)	3,343.43	3,446.47	698.27	4,144.74
IV	Expenses				
(a)	Cost of material consumed	1,943.68	1,623.19	408.26	2,031.45
(b)	Changes in inventories of finished goods, work-in-progress and stock in trade	31.70	21.02	(36.86)	(15.84)
(c)	Employees benefits expenses	577.80	569.58	214.00	783.58
(d)	Finance cost	50.29	50.42	54.63	105.05
(e)	Depreciation and amortisation expenses	158.56	87.90	83.52	171.42
(f)	Other expenses	1,807.26	1,428.39	884.91	2,313.30
	Total Expenses	4,569.28	3,780.49	1,608.46	5,388.96
V	Profit / (Loss) before exceptional and extraordinary items and tax (III-IV)	(1,225.85)	(334.02)	(910.19)	(1,244.22)
VI	Exceptional items	-	(1.67)	-	(1.67)
VII	Profit / (Loss) before extraordinary items and tax (V-VI)	(1,225.85)	(335.70)	(910.19)	(1,245.89)
VIII	Extraordinary items	-	-	-	-
IX	Profit before tax	(1,225.85)	(335.70)	(910.19)	(1,245.89)
X	Tax expenses				
(a)	Current Tax	-	-	-	-
(b)	Excess/(Short) provision in earlier year	-	-	-	-
(c)	Deferred Tax	74.58	(56.38)	-	(56.38)
XI	Profit / (Loss) for period from continuing operations (IX-X)	(1,300.43)	(279.31)	(910.19)	(1,189.51)
XII	Profit / (Loss) for period from Discontinuing operations	-	-	-	-
XIII	Tax expenses from discontinuing operations	-	-	-	-
XIV	Profit / (Loss) for period from Discontinuing operations (after tax) (XII-XIII)	-	-	-	-
XV	Profit / (Loss) for period (XI+XIV)	(1,300.43)	(279.31)	(910.19)	(1,189.51)
XVI	Earning per equity share (of Rs 10 each) (not annualised) before and (after extraordinary items)				
(a)	Basic	(32.00)	(6.87)	(22.40)	(29.27)
(b)	Diluted	(32.00)	(6.87)	(22.40)	(29.27)
XVII	Paid up equity share capital (Face value of Rs 10/- each)	406.38	406.38	406.38	406.38

See accompanying notes to financial results

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Jakharia Fabric Limited
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Consolidated statement of cash flow for the year ended September 30, 2021

(Rs. In Lakhs)

Particulars	30 September 2021		31 March 2021	
	Amount in Rs.		Amount in Rs.	
Cash flow from operating activities:				
Profit before tax		(1,225.85)		(1,245.89)
Adjustments for				
Depreciation and amortization	158.56		171.42	
Dividend received	-		-	
Interest & Financial cost	50.29		105.05	
Interest received	(2.40)	206.44	(5.18)	271.29
Operating profit before working capital changes		(1,019.41)		(974.60)
(Increase) \ decrease in operating assets				
Inventories	27.18		(5.97)	
Trade receivables	(70.92)		436.77	
Short term loans & advances	5.12		(10.04)	
Other non current assets	(0.45)		4.12	
Other current assets	(4.55)		0.98	
Trade payables	273.31		39.75	
Other current liabilities	(357.82)		36.02	
Long term provisions	5.71		43.08	
Short term provisions	3.42		(24.83)	
		(119.01)		519.86
Cash generated from operating activities		(1,138.41)		(454.74)
Tax Provision		-		-
Net cash flow from operating activities		(1,138.41)		(454.74)
B. Cash flow from investing activities				
Purchase of fixed assets	(74.52)		(39.19)	
Interest received	2.40		5.18	
Investment in firm	879.14		843.73	
Net cash used in investing activities		807.02		809.72
Cash flow from financing activities				
Increase / (Decrease) long term borrowings	376.63		(63.69)	
Increase / (Decrease) in short term borrowings	133.50		(79.91)	
Increase / (Decrease) in long term loans & advances	(125.93)		(102.66)	
Interest & Financial Charges	(50.29)		(105.05)	
Dividend received	-		-	
Net cash used in financing activities		333.91		(351.31)
Net increase / (decrease) in cash and cash equivalents		2.52		3.67
Cash and cash equivalents (Opening balance)		94.49		90.83
Cash and cash equivalents (Closing balance)		97.02		94.49
Reconciliation of cash and cash equivalent with Balance Sheet				
Cash and cash equivalent as per Balance Sheet		110.77		107.79
Less: Deposit with Banks with original maturity of 3-12 months		13.75		13.30
Cash and cash equivalent at the end of the year as per cash flow		97.02		94.49

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Notes:

1. The financial results are prepared in accordance with the Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (accounts) Rules, 2014 (as amended) and other recognized practices and policies, as applicable.
2. The above results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their respective meetings held on 14 November 2021. There are no qualifications in the audit report issued for the period ended 30 September 2021.
3. The Company operates in a single reportable business segment, which is textile processing and related activity. Further, the Company operates primarily in India and there is no other significant geographical segment. Accordingly, no segment information has been submitted as a part of these financial results.
4. Figures for the half year ended 31 March 2021 are the balancing figures between audited figures in respect of the full financial years and the published/ reviewed half-yearly financial results up to 30 September 2020.
5. A major fire broke out in the factory of our Associate entity M/s. Jakharia Industries located at Plot No J/1/1, MIDC Tarapur, Boisar District, Palghar - 401506 on 4th September, 2021. The estimated loss arising due to damage of few machines / equipments etc as per the management is Rs. 292.49 lacs which has been provided in the books of the associates. As per AS 23 under the equity method, the share of loss aggregating to Rs. 957.03 lacs (including share in loss from fire amounting to Rs. 283.49 lacs) has been considered at the time of consolidation.
6. There are no investor Complaints received/pending as on 31 March 2021.
7. As per MCA notification dated 16 February 2015, Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of capital and Disclosure Requirements) Regulations, 2009, are exempted from compulsory requirement of adoption of IND-AS, as the company is covered under the exempted category, it has not adopted IND-AS for preparation of financial results.

For and on behalf of the Board of Directors

of Jakharia Fabric Limited

(Formerly known as Jakharia Fabric Private Limited)



Jignesh H. Shah

Director

[DIN: 00256315]

Place: Bhiwandi

Date: November 14, 2021

Jakharia Fabric Limited
(Formerly known as JAKHARIA FABRIC PVT LTD)
CIN - U17200MH2007PLC171939
Reg Office -1224,Deoji nagar,
Narpoli village,Bhiwandi,
Thane-421302, Maharashtra

02522 278892 | +91 9820128583
info@jakhariafabric.com
www.jakhariafabric.com



Limited Review Report on Six Monthly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

To
The Board of Directors
Jakharia Fabric Limited

We have reviewed the accompanying statement of unaudited Consolidated financial results of Jakharia Fabric Limited ("the Holding Company") and its Associate (the Holding Company and its associate together referred to as "the group") for the half year ended 30th September, 2021 ("the statement") being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This statement is the responsibility of the Holding Company's Management and has been approved by the Board of Directors in their meeting held on 14th November 2021, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 Interim financial reporting (AS 25), prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other accounting principles generally accepted India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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 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 financial statements are free of material misstatement. The 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.

The statement includes the share in loss from Jakharia Industries a Registered partnership firm

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, Prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, 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 or that it contains any material misstatement.

We have not audited the financial statement of the aforesaid associate firm. As per AS 23, the share of loss aggregating to Rs. 957.03 lacs have been considered at the time of consolidation as per the equity method. These financial results have been furnished to us by the management and our opinion on the consolidated financial results, in so far it relates to the amounts and disclosures included in respect of this associate, is based solely on the results furnished to us by the management.

For Shah Shroff & Associates
Chartered Accountants

ICAI Firm registration number:0128920W


Yashesh Shroff
Partner

Membership number 103277
UDIN: 21103277AAABIP2219
Place – Mumbai
Date – November 14, 2021

