



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

Date: 19.11.2024

Company ID: JAKHARIA                      ISIN: INE00N401018

**Sub: Submission of documents under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Un-audited financial results for half year ended 30.09.2024**

Dear Sir/Madam,

As required under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith following documents for the Un-audited financial results for half year ended 30.09.2024 for your reference and records:

1. Un-audited Standalone Financial Results for the half year ended 30<sup>th</sup> September, 2024;
2. Limited Review Report for Un-audited Standalone Financial Results for the half year ended 30<sup>th</sup> September, 2024;
3. Un-audited Consolidated Financial Results for the half year ended 30<sup>th</sup> September, 2024;
4. Limited Review Report for Un-audited Consolidated Financial Results for the half year ended 30<sup>th</sup> September, 2024;

You are requested to take this information on record.

Thanking You,  
Yours Faithfully,  
For JAKHARIA FABRIC LIMITED

**BHAVIN WAGHELA**  
Company Secretary & Compliance Officer  
Membership No.: A46806  
Encl. : As above

**Jakharia Fabric Limited**  
( Formerly known as JAKHARIA FABRIC PVT LTD )  
CIN - L17200MH2007PLC171939  
Regd. office: Plot no. A-13, MIDC, Tarapur,  
Boisar, Palghar – 401506, Maharashtra

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info@jakhariafabric.com  
www.jakhariafabric.com



Jakharia Fabric Limited

Standalone audited statement of assets and liabilities as at September 30, 2024

(Rs. In Lakhs)

Particulars		Un-audited as at 30/09/2024	Audited as at 31/03/2024
1	<b>EQUITY AND LIABILITIES</b>		
1	<b>Shareholders' Funds</b>		
(a)	Share Capital	406.38	406.38
(b)	Reserves and Surplus	1,570.04	1,481.77
	<b>Sub-total shareholder's funds</b>	<b>1,976.42</b>	<b>1,888.15</b>
2	<b>Non-Current Liabilities</b>		
(a)	Long-term borrowings	924.91	1,088.99
(b)	Deferred-tax liabilities (net)	72.41	34.66
(c)	Long-term provisions	107.11	99.48
	<b>Sub-total non-current liabilities</b>	<b>1,104.44</b>	<b>1,223.13</b>
3	<b>Current Liabilities</b>		
(a)	Short-term borrowings	28.15	66.44
(b)	Trade Payables	1,343.35	1,852.18
(c)	Other current liabilities	141.22	270.89
(d)	Short-term provisions	151.36	151.36
	<b>Sub-total current liabilities</b>	<b>1,664.08</b>	<b>2,340.86</b>
	<b>Total Equity and Liabilities</b>	<b>4,744.94</b>	<b>5,452.14</b>
II	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
(a)	Property, Plant and Equipment	1,390.29	1,500.27
(b)	Capital work in progress	84.55	83.12
(c)	Non-current investments	86.93	1,437.76
(d)	Long term loans and advances	1,696.73	719.37
(e)	Other non-current assets	74.29	192.56
	<b>Sub-total non-current assets</b>	<b>3,332.79</b>	<b>3,933.09</b>
2	<b>Current Assets</b>		
(a)	Inventories	88.03	240.88
(b)	Trade receivables	897.54	1,103.23
(c)	Cash and cash equivalents	156.87	112.67
(d)	Short-term loans and advances	266.33	58.97
(e)	Other current assets	3.38	3.31
	<b>Sub-total current assets</b>	<b>1,412.14</b>	<b>1,519.06</b>
	<b>Total assets</b>	<b>4,744.94</b>	<b>5,452.14</b>

For and on behalf of the Board of Directors of Jakharia Fabric Limited

  
Nitin Shah  
Managing Director  
[DIN: 01869318]



Place: Tarapur  
Date: 19-11-2024

Jakharia Fabric Limited  
CIN - L17200MH2007PLC171939  
Reg Office - Plot No 13-A, MIDC Tarapur,  
Bolsar, Palghar - 401506

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**Jakharia Fabric Limited**  
Standalone audited statement of profit and loss for the half and year ended September 30, 2024

(Rs. In Lakhs)

	Particulars	For the Half Year ended			For the
		30/09/2024	31/03/2024	30/09/2023	Year ended
		Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations (net of taxes)	3,332.89	4,261.83	4,561.06	8,822.89
II	Other Operating Income	17.66	53.11	4.28	57.39
III	<b>Total revenue (I+II)</b>	<b>3,350.55</b>	<b>4,314.93</b>	<b>4,565.34</b>	<b>8,880.27</b>
IV	<b>Expenses</b>				
(a)	Cost of material consumed	1,289.75	2,138.78	2,277.30	4,416.08
(b)	Changes in inventories of finished goods, work-in-progress and stock in trade	113.65	50.18	(9.11)	41.07
(c)	Employees benefits expenses	493.55	828.86	701.59	1,530.45
(d)	Finance cost	56.72	81.29	32.39	113.68
(e)	Depreciation and amortisation expenses	66.66	79.47	73.21	152.68
(f)	Other expenses	1,122.06	1,087.30	1,393.62	2,480.92
	<b>Total Expenses</b>	<b>3,142.39</b>	<b>4,265.88</b>	<b>4,469.00</b>	<b>8,734.88</b>
V	<b>Profit / (Loss) before exceptional and extraordinary items and tax (III-IV)</b>	<b>208.16</b>	<b>49.05</b>	<b>96.34</b>	<b>145.39</b>
VI	Exceptional items	(3.13)	(0.51)	(0.80)	(1.31)
VII	<b>Profit / (Loss) before extraordinary items and tax (V-VI)</b>	<b>205.02</b>	<b>48.54</b>	<b>95.54</b>	<b>144.08</b>
VIII	Extraordinary items	-	-	-	-
IX	<b>Profit before tax</b>	<b>205.02</b>	<b>48.54</b>	<b>95.54</b>	<b>144.08</b>
X	<b>Tax expenses</b>				
(a)	Current tax	(79.00)	(36.50)	(20.00)	(56.50)
(b)	Excess/(Short) provision in earlier year	-	(3.89)	-	(3.89)
(c)	Deferred tax	(37.76)	31.58	(81.60)	(50.02)
XI	<b>Profit / (Loss) for period from continuing operations (IX-X)</b>	<b>88.27</b>	<b>39.73</b>	<b>(6.06)</b>	<b>33.67</b>
XII	<b>Profit / (Loss) for period from Discontinuing operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIII	<b>Tax expenses from discontinuing operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIV	<b>Profit / (Loss) for period from Discontinuing operations (after tax) (XII-XIII)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XV	<b>Profit / (Loss) for period (XI+XIV)</b>	<b>88.27</b>	<b>39.73</b>	<b>(6.06)</b>	<b>33.67</b>
XVI	<b>Earning per equity share (of Rs 10 each) (not annualised) before and (after extraordinary items)</b>				
(a)	Basic	2.17	0.98	(0.15)	0.83
(b)	Diluted	2.17	0.98	(0.15)	0.83
XVII	<b>Paid up equity share capital (Face value of Rs 10/- each)</b>	<b>406.38</b>	<b>406.38</b>	<b>406.38</b>	<b>406.38</b>

See accompanying notes to financial results

For and on behalf of the Board of Directors of Jakharia Fabric Limited

  
Nitin Shah  
Managing Director  
[DIN: 01869318]



Place: Tarapur  
Date: 19-11-2024

Jakharia Fabric Limited  
CIN - L17200MH2007PLC171939  
Reg Office - Plot No 13-A, MIDC Tarapur,  
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**Jakharia Fabric Limited**

**Standalone statement of cash flow for the year ended September 30, 2024**

(Rs. In Lakhs)

Particulars	September 30, 2024		March 31, 2024	
	Amount in Rs.		Amount in Rs.	
<b>Cash flow from operating activities:</b>				
Profit before tax				
Adjustments for		205.02		144.08
Depreciation and amortization				
Sundry credit balance written back (net)	66.66		152.68	
(Profit)/loss on sale of machinery	(0.65)		(38.35)	
Foreign exchange gain	(12.86)		16.94	
Interest & Financial cost	(0.12)		(0.18)	
Interest received	56.72		113.68	
	(3.96)	105.79	(18.19)	226.58
<b>Operating profit before working capital changes</b>		310.82		370.66
<b>(Increase) \ decrease in operating assets</b>				
Inventories	152.85		50.67	
Trade receivables	205.70		179.88	
Short term loans & advances	(207.36)		(18.34)	
Other non current assets	118.27		(92.95)	
Other current assets	(0.07)		0.44	
Trade payables	(508.06)		(642.99)	
Other current liabilities	(129.67)		(2.29)	
Long term provisions	7.63		(22.23)	
Short term provisions	-		30.82	
		(360.71)		(517.00)
<b>Cash generated from operating activities</b>		(49.90)		(146.33)
Tax Provision		(79.00)		(60.39)
<b>Net cash flow from operating activities</b>		(128.90)		(206.72)
<b>B. Cash flow from investing activities</b>				
Purchase of fixed assets	(195.98)		(121.49)	
Investment in Capital WIP	(1.43)		(83.12)	
Sale of fixed assets	252.16		27.00	
Interest received	3.96		18.19	
Investment in firm	298.54		1,047.55	
<b>Net cash used in investing activities</b>		357.25		888.14
<b>Cash flow from financing activities</b>				
Increase / (Decrease) long term borrowings	(164.08)		(413.37)	
Increase / (Decrease) in short term borrowings	(38.29)		(181.99)	
Increase / (Decrease) in long term loans & advances	74.94		31.41	
Interest & Financial Charges	(56.72)		(113.68)	
<b>Net cash used in financing activities</b>		(184.15)		(677.64)
<b>Net increase / (decrease) in cash and cash equivalents</b>		44.20		3.78
<b>Cash and cash equivalents (Opening balance)</b>		112.67		108.89
<b>Cash and cash equivalents (Closing balance)</b>		156.87		112.67
<b>Reconciliation of cash and cash equivalent with Balance Sheet</b>				
Cash and cash equivalent as per Balance Sheet		156.87		131.36
Less: Deposit with Banks with original maturity of 3-12 months		-		18.69
<b>Cash and cash equivalent at the end of the year as per cash flow</b>		156.87		112.67

For and on behalf of the Board of Directors of Jakharia Fabric Limited

Nitin Shrivastava  
Managing Director  
[DIN: 01869318]



Jakharia Fabric Limited  
CIN - L17200MH2007PLC171032  
Reg Office - Plot No 13-A, MIDC Tarapur,  
Bolar, Palghar - 401506

Place: Tarapur  
Date: 19-11-2024

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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 19 November 2024. There are no qualifications in the audit report issued for the period ended 30 September 2024.
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 2024 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 2023.
5. In line with AS 23-following the equity method for accounting of loss incurred by the associate to the tune of Rs. 109.84 lacs have been considered in the standalone financial statements.
6. There are no investor Complaints received/pending as on 31 March 2024.
7. There was family settlement entered into amongst the "Shah family" which was executed on 30<sup>th</sup> June 2024. Consequent upon that and to give effect to the same, the business unit located at Plot no A-13, MIDC Sarawali, Bhiwandi, Maharashtra-421302 known as unit 1 is hived off and the investment comprising of share in partnership firm has been disposed-off w.e.f. 30-06-2024. The financial statements have been prepared after giving effect these and various transactions inter alia inter se transfer of shares amongst promoter group.
8. 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**

  
**Nitin Shah**

**Managing Director**

**[DIN: 01869318]**

**Place: Tarapur**

**Date: November 19, 2024**



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

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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, 2024, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulation, 2015.

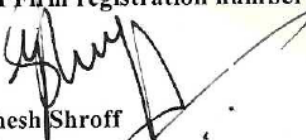
This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors in their meeting held on 19<sup>th</sup> November 2024, has been prepared in accordance with the recognition and measurement principles laid down in accounting standard 25 Interim Financial 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, 2024 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: 24103277BKAJVJ9864



Place – Mumbai  
Date – November 19, 2024



**Jakharia Fabric Limited**  
**Consolidated financial statement of assets and liabilities as at September 30, 2024**

(Rs. In Lakhs)

Particulars		Un-audited as at 30/09/2024	Audited as at 31/03/2024
I	<b>EQUITY AND LIABILITIES</b>		
1	<b>Shareholders' Funds</b>		
(a)	Share Capital	406.38	406.38
(b)	Reserves and Surplus	1,570.04	1,481.77
	<b>Sub-total shareholder's funds</b>	<b>1,976.42</b>	<b>1,888.15</b>
2	<b>Non-Current Liabilities</b>		
(a)	Long-term borrowings	924.91	1,088.99
(b)	Deferred-tax liabilities (net)	72.41	34.66
(c)	Long-term provisions	107.11	99.48
	<b>Sub-total non-current liabilities</b>	<b>1,104.44</b>	<b>1,223.13</b>
3	<b>Current Liabilities</b>		
(a)	Short-term borrowings	28.15	66.44
(b)	Trade Payables	1,343.35	1,852.18
(c)	Other current liabilities	141.22	270.89
(d)	Short-term provisions	151.36	151.36
	<b>Sub-total current liabilities</b>	<b>1,664.08</b>	<b>2,340.86</b>
	<b>Total Equity and Liabilities</b>	<b>4,744.94</b>	<b>5,452.14</b>
II	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
(a)	Property, Plant and Equipment	1,390.29	1,500.27
(b)	Capital work in progress	84.55	83.12
(c)	Non-current investments	86.93	1,437.76
(d)	Long term loans and advances	1,696.73	719.37
(e)	Other non-current assets	74.29	192.56
	<b>Sub-total non-current assets</b>	<b>3,332.79</b>	<b>3,933.09</b>
2	<b>Current Assets</b>		
(a)	Inventories	88.03	240.88
(b)	Trade receivables	897.54	1,103.23
(c)	Cash and cash equivalents	156.87	112.67
(d)	Short-term loans and advances	266.33	58.97
(e)	Other current assets	3.38	3.31
	<b>Sub-total current assets</b>	<b>1,412.14</b>	<b>1,519.06</b>
	<b>Total assets</b>	<b>4,744.94</b>	<b>5,452.14</b>

For and on behalf of the Board of Directors of Jakharia Fabric Limited

  
**Naina Shah**  
**Managing Director**  
**[DIN: 01869318]**



**Jakharia Fabric Limited**  
**CIN - L17200MH2007PLC171939**  
**Reg Office - Plot No 13-A, MIDC Tarapur,**  
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**Place: Tarapur**  
**Date: 19-11-2024**

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**Jakharia Fabric Limited**

**Consolidated audited statement of profit and loss for the half year ended September 30, 2024**

(Rs. In Lakhs)

Particulars	For the Half Year ended			For the Year ended
	30/09/2024	31/03/2024	30/09/2023	31/03/2024
	Unaudited	Unaudited	Unaudited	Audited
I Revenue from operations (net of taxes)	3,332.89	4,261.83	4,561.06	8,822.89
II Other Operating Income	17.66	53.11	4.28	57.39
III <b>Total revenue (I+II)</b>	<b>3,350.55</b>	<b>4,314.93</b>	<b>4,565.34</b>	<b>8,880.27</b>
IV <b>Expenses</b>				
(a) Cost of material consumed	1,289.75	2,138.78	2,277.30	4,416.08
(b) Changes in inventories of finished goods, work-in-progress and stock in trade	113.65	50.18	(9.11)	41.07
(c) Employees benefits expenses	493.55	828.86	701.59	1,530.45
(d) Finance cost	56.72	81.29	32.39	113.68
(e) Depreciation and amortisation expenses	66.66	79.47	73.21	152.68
(f) Other expenses	1,122.06	1,087.30	1,393.62	2,480.92
<b>Total Expenses</b>	<b>3,142.39</b>	<b>4,265.88</b>	<b>4,469.00</b>	<b>8,734.88</b>
V <b>Profit / (Loss) before exceptional and extraordinary items and tax (III-IV)</b>	<b>208.16</b>	<b>49.05</b>	<b>96.34</b>	<b>145.39</b>
VI Exceptional items	(3.13)	(0.51)	(0.80)	(1.31)
VII <b>Profit / (Loss) before extraordinary items and tax (V-VI)</b>	<b>205.02</b>	<b>48.54</b>	<b>95.54</b>	<b>144.08</b>
VIII Extraordinary items	-	-	-	-
IX <b>Profit before tax</b>	<b>205.02</b>	<b>48.54</b>	<b>95.54</b>	<b>144.08</b>
X <b>Tax expenses</b>				
(a) Current Tax	(79.00)	(36.50)	(20.00)	(56.50)
(b) Excess/(Short) provision in earlier year	-	(3.89)	-	(3.89)
(c) Deferred Tax	(37.76)	31.58	(81.60)	(50.02)
XI <b>Profit / (Loss) for period from continuing operations (IX-X)</b>	<b>88.27</b>	<b>39.73</b>	<b>(6.06)</b>	<b>33.67</b>
XII <b>Profit / (Loss) for period from Discontinuing operations</b>	-	-	-	-
XIII <b>Tax expenses from discontinuing operations</b>	-	-	-	-
XIV <b>Profit / (Loss) for period from Discontinuing operations (after tax) (XII-XIII)</b>	-	-	-	-
XV <b>Profit / (Loss) for period (XI+XIV)</b>	<b>88.27</b>	<b>39.73</b>	<b>(6.06)</b>	<b>33.67</b>
XVI <b>Earning per equity share (of Rs 10 each) (not annualised) before and (after extraordinary items)</b>				
(a) Basic	2.17	0.98	(0.15)	0.83
(b) Diluted	2.17	0.98	(0.15)	0.83
XVII <b>Paid up equity share capital (Face value of Rs 10/- each)</b>	<b>406.38</b>	<b>406.38</b>	<b>406.38</b>	<b>406.38</b>

See accompanying notes to financial results

For and on behalf of the Board of Directors of Jakharia Fabric Limited

Nitin Shah  
Managing Director  
[DIN: 01869318]



Place: Tarapur  
Date: 19-11-2024

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**Jakharia Fabric Limited**  
**Consolidated statement of cash flow for the half year ended September 30, 2024**

(Rs. In Lakhs)

Particulars	September 30, 2024	March 31, 2024
	Amount in Rs.	Amount in Rs.
<b>Cash flow from operating activities:</b>		
Profit before tax	205.02	144.08
Adjustments for		
Depreciation and amortization	66.66	152.68
Sundry credit balance written back (net)	(0.65)	(38.35)
Profit on sale of machinery	(12.86)	16.94
Foreign exchange gain	(0.12)	(0.18)
Interest & Financial cost	56.72	113.68
Interest received	(3.96)	(18.19)
<b>Operating profit before working capital changes</b>	<b>310.82</b>	<b>370.66</b>
<b>(Increase) \ decrease in operating assets</b>		
Inventories	152.85	50.67
Trade receivables	205.70	179.88
Short term loans & advances	(207.36)	(18.34)
Other non current assets	118.27	(92.95)
Other current assets	(0.07)	0.44
Trade payables	(508.06)	(642.99)
Other current liabilities	(129.67)	(2.29)
Long term provisions	7.63	(22.23)
Short term provisions	-	30.82
	(360.71)	(517.00)
<b>Cash generated from operating activities</b>	<b>(49.90)</b>	<b>(146.33)</b>
Tax Provision	(79.00)	(60.39)
<b>Net cash flow from operating activities</b>	<b>(128.90)</b>	<b>(206.72)</b>
<b>B. Cash flow from investing activities</b>		
Purchase of fixed assets	(195.98)	(121.49)
Investment in Capital WIP	(1.43)	(83.12)
Sale of fixed assets	252.16	27.00
Interest received	3.96	18.19
Investment in firm	298.54	1,047.55
<b>Net cash used in investing activities</b>	<b>357.25</b>	<b>888.14</b>
<b>Cash flow from financing activities</b>		
Increase / (Decrease) long term borrowings	(164.08)	(413.37)
Increase / (Decrease) in short term borrowings	(38.29)	(181.99)
Increase / (Decrease) in long term loans & advances	74.94	31.41
Interest & Financial Charges	(56.72)	(113.68)
<b>Net cash used in financing activities</b>	<b>(184.15)</b>	<b>(677.64)</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>	<b>44.20</b>	<b>3.78</b>
<b>Cash and cash equivalents (Opening balance)</b>	<b>112.67</b>	<b>108.89</b>
<b>Cash and cash equivalents (Closing balance)</b>	<b>156.87</b>	<b>112.67</b>
<b>Reconciliation of cash and cash equivalent with Balance Sheet</b>		
Cash and cash equivalent as per Balance Sheet	156.87	131.36
Less: Deposit with Banks with original maturity of 3-12 months	-	18.69
<b>Cash and cash equivalent at the end of the year as per cash flow</b>	<b>156.87</b>	<b>112.67</b>

For and on behalf of the Board of Directors of Jakharia Fabric Limited

Nitin Shah  
 Managing Director  
 [DIN: 01869318]



Place: Tarapur  
 Date: 19-11-2024

Jakharia Fabric Limited  
 CIN - L17200MH2007PLC171938  
 Reg Office - Plot No 13-A, MIDC Tarapur,  
 Bolser, Palghar - 401506

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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 19 November 2024. There are no qualifications in the audit report issued for the period ended 30 September 2024.
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 2024 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 2023.
5. In line with AS 23-following the equity method for accounting of loss incurred by the associate to the tune of Rs. 109.84 lacs have been considered while consolidating the financial statements.
6. There are no investor Complaints received/pending as on 31 March 2024.
7. There was family settlement entered into amongst the "Shah family" which was executed on 30th June 2024. Consequent upon that and to give effect to the same, the business unit located at Plot no A-13, MIDC Sarawali, Bhiwandi, Maharashtra-421302 known as unit 1 is hived off and the investment comprising of share in partnership firm has been disposed-off w.e.f. 30-06-2024.  
The financial statements have been prepared after giving effect these and various transactions inter alia inter se transfer of shares amongst promoter group.
8. 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**

**Nitin Shah**

**Managing Director**

**[DIN: 01869318]**

**Place: Tarapur**

**Date: November 19, 2024**



**Jakharia Fabric Limited**  
( Formerly known as JAKHARIA FABRIC PVT LTD )  
CIN - U17200MH2007PLC171939  
Reg Office -1224,Deoji nagar,  
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**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 (the Holding Company and its associate together referred to as "the group") for the half year ended 30th September, 2024 ("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 19<sup>th</sup> November 2024, 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.

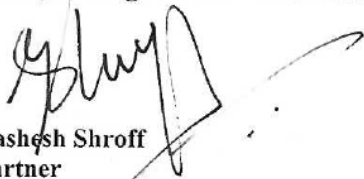
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to 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. 109.84 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: 24103277BKAJVK8267  
Place – Mumbai  
Date – November 19, 2024

