Navdeep Singh & Co.

Chartered Accountants

Deep Complex (First Floor)

89, Manshaia Colony

Patiala - 147001

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Independent Auditor's Review Report on Quarterly Unaudited Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors of JCT Limited,

- We have reviewed the accompanying Statement of Unaudited Financial Results (the 'Statement') of JCT Limited (the 'Company') for the quarter ended June 30, 2022. 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 results based on our review.
- 2. 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. 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.
- 3. 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 amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



For Navdeep Singh & Co.

Chartered Accountants Firm Regn. No. 008400N

MW

Place: Patiala

Dated: August 12, 2022

(Navdeep Singh Choudhary)

Partner

M. No. 034979

UDIN: 22034979AOWONT285

JCT LIMITED

REGD. OFFICE: VILLAGE CHOHAL, DISTT. HOSHIARPUR (PUNJAB) 146024

Phone: 91-11-46290000: Fax:25812222 Website: www.jct.co.in, email:jctsecretarial@jctltd.com

(CIN NO. L17117PB1946PLC004565)

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2022

(Rs. in lakhs)

| Sr. No. | . Particulars Qua | | Quarter Ended | arter Ended | |
|---------|---|--|---------------|-------------|------------------------------|
| | Faiticulais | June 30, 2022 March 31, 2022 June 30, 2021 | | | Year Ended March 31, 2022 |
| | | (Unaudited) | (Audited) | (Unaudited) | (Audited) |
| 1 | Income | (Onauditeu) | (Addited) | (Onaudited) | (Addited) |
| | a) Revenue from operations | 19,560 | 23,675 | 15,185 | 80,412 |
| | b) Other Income (refer note A.4) | 343 | 3,153 | 94 | 4,481 |
| | Total Income (a) + (b) | 19,903 | 26,828 | 15,279 | 84,893 |
| | Total meome (a) 1 (b) | 13,303 | 20,020 | 13,273 | 04,033 |
| 2 | Expenses | | | | |
| | a) Cost of materials consumed | 12,732 | 14,590 | 10,912 | 49,787 |
| | b) Other manufacturing expenses | 4,167 | 4,003 | 3,247 | 16,077 |
| | c) Change in inventories of finished goods and stock-in- process | (1,310) | 144 | (2,782) | (2,122 |
| | d) Employee benefits expense | 2,429 | 2,550 | 2,241 | 9,692 |
| | e) Finance costs | 994 | 1,313 | 1,259 | 5,149 |
| | f) Depreciation and amortisation expense | . 252 | 327 | 350 | 1,334 |
| | g) Other expenses | 893 | 1,090 | 756 | 4,01 |
| | Total Expenses (a+b+c+d+e+f+g) | 20,157 | 24,017 | 15,983 | 83,930 |
| 3 | (Loss) / Profit before / after tax (1-2) | (254) | 2,811 | (704) | 963 |
| 4 | Other Comprehensive Income/(Loss) | | | | |
| | Items that will not be reclassified as profit or loss | | | | |
| | - Re-measurements gain on defined benefit plans | 46 | 63 | 41 | 186 |
| | - Fair value of investments through OCI | - | 5 | - | ţ |
| | Other Comprehensive Income for the period | 46 | 68 | 41 | 191 |
| 5 | Total Comprehensive (Loss) / Income for the period (3+4) | (208) | 2,879 | (663) | 1,154 |
| 6 | Paid up Equity Share Capital of Rs. 2.50/- each | 21,708 | 21,708 | 21,708 | 21,708 |
| 7 | Earning per share of Rs. 2.50/- each (Not annualised) | | | | |
| | (1) Basic (in Rs.) | (0.03) | 0.32 | (0.08) | 0.11 |
| | (2) Diluted (in Rs.) | (0.03) | 0.32 | (80.0) | 0.11 |

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BY ORDER OF THE BOARD

Place:- New Delhi Date:- August 12, 2022 SAMIR THAPAR
CHAIRMAN & MANAGING DIRECTOR
DIN00062287

| SI | .No. | PARTICULARS | June 30, 2022 | Quarter Ended March 31, 2022 | June 30, 2021 | Year Ended March 31, 2022 |
|-------------------|--|--|--|--|---|--|
| | | | (Unaudited) | (Audited) | (Unaudited) | (Audited) |
| 1 | Segme | nt Revenue | | | • | · · · · · · · |
| | (a) | Textiles | 11,541 | 14,127 | 9,311 | 47,7 |
| | (b) | Nylon Filament Yarn | 8,019 | | 5,874 | 32,6 |
| | (c) | Unallocated | - · | | ` - | |
| | Total | | 19,560 | 23,675 | 15,185 | 80,4 |
| | | nter Segment Revenue | - | | - 0 | - |
| | _ | ncome from Operations | 19,560 | 23,675 | 15,185 | 80,43 |
| 2 | Segme | nt Results (Profit(+) /Loss(-) before tax and Finance Costs | <u> -</u> | | | |
| | (a) | Textiles | 644 | 934 | 253 | 19: |
| | (b) | Nylon Filament Yarn | 74 | 179 | 281 | 10 |
| | (c) | Unallocated | • | - | | - |
| | Total | | 718 | 1,113 | 534 | 2,07 |
| | |) Finance costs | 994 | | 1,259 | 5,14 |
| | - | ner Un-allocable (Income)/Expenditure net off | (22) | (3,011) | (21) | (4,0) |
| | _ | ceptional Item | (254) | 2,811 | (704) | 96 |
| 3 | | / Profit before Tax nt Informations | (234) | 2,011 | (704) | 31 |
| 3 | | | | | | |
| | | nt Assets | C4.405 | 63.454 | 64 700 | 62.4 |
| | (a) | Textiles | 64,125 | 63,451 21,029 | 61,738 | 63,4 21,0 |
| | (b) | Nylon Filament Yarn Unallocated | 21,049 1,543 | | 21,848 1,856 | 1,5 |
| | - | egment assets | 86,717 | 86,011 | 85,442 | 86,0 |
| _ | _ | nt liabilities | 80,717 | 80,011 | 03,442 | 30,0. |
| _ | (a) | Textiles | 31,744 | 30,937 | 32,365 | 30,9 |
| | (b) | Nylon Filament Yarn | 16,961 | | 15,914 | 16,8 |
| | (c) | Unallocated | 3,026 | | 3,786 | 2,98 |
| | | <u> </u> | | | | roo |
| ۸.1 | The all Director | pove results have been reviewed by the Audit Composer at their respective meetings held on August 12, 20 financial results have been prepared in accordance with 133 of the Companies Act, 2013 read with Rule 3 of | 22. ith the Indian Account | ting Standards (I | nd AS) as preso | ribed under |
| 4.1 | The ab Director These Section amend | pove results have been reviewed by the Audit Compose at their respective meetings held on August 12, 20 financial results have been prepared in accordance win 133 of the Companies Act, 2013 read with Rule 3 of ded from time to time. | nmittee of the Board 22. ith the Indian Account the Companies (India | d and subsequenting Standards (In Accounting Standards (In In I | ntly approved nd AS) as preso andards) Rules, | by the Board cribed under 2015, as |
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| A.6 | | | March 31, 2022 are the balancing figures up to the third quarter of th | | |
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| A.7 | The figures of the prev quarter's/year's classif | | /year have been regrouped/reclassi | fied, wherever necessary, to | confirm to current |
| | | W | STEP SINGH & CO | | BY ORDER OF THE BOARD |
| | - Hoshiarpur - August 12, 2022 | | TAREO ACCOUNTS | CHAIRM | SAMIR THAPAR IAN & MANAGING DIRECTOR DIN00062287 |