



Independent Auditor's Limited Review Report for the Quarter and Nine months ended December 31, 2023 on the unaudited financial results of M/S Esjay Commerce Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

To The Board of Directors of M/S Esjay Commerce Limited

We have reviewed the accompanying statement of unaudited financial results ("the Statement") of M/S Esjay Commerce Limited ("the Company") for the quarter and nine months ended December 31, 2023 being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulations").

This statement, which is the responsibility of the Company's management and approved by the Company's 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" ("IND AS -34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

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 (ICAI). 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 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 an 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.

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 the recognition and measurement principles laid down in the applicable Indian Accounting Standards specified under Section 133 of the companies Act, 2013 read with relevant rules issued thereunder and other accounting principles 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.

For M.C. Jain & Co.

Chartered Accountants

(ICAI Registration No – 304012E)

(M.K.Patawari)

(Partner)

(Membership No. 056623)

UDIN: 24056623BKBNRU8393

Place: Kolkata

Date: 03/02/2024



ESJAY COMMERCE LIMITED

CIN- L51226WB1982PLC035354

Room No.15, 1st Floor, 8, Camac Street, Kolkata - 700017

Phone:03322828283 email:esjaycom@yahoo.in

Statement of Unaudited Financial Results for the Quarter and Nine months ended December 31, 2023

(Rs. in Lacs)						
Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Income from Operations						
(a) Revenue from operations	23.94	24.21	36.06	80.06	65.00	111.33
(b) Other income	10.39	11.13	20.86	31.62	40.50	75.34
Total Income	34.33	35.34	56.92	111.68	105.50	186.67
2 Expenses						
(a) Finance costs	3.29	3.28	3.29	9.83	9.00	12.89
(b) Impairment on financial instruments	0.00	0.00	0.00	0.00	0.00	6.78
(c) Purchases of Stock - in - Trade	0.00	0.00	0.00	0.00	0.00	0.00
(d) Changes in Inventories	0.00	0.00	0.00	0.00	0.00	0.39
(e) Employee benefit expenses	4.80	4.81	4.70	12.91	11.70	19.92
(f) Depreciation	0.30	0.60	1.00	0.90	3.00	1.47
(g) Other expenses	9.13	10.84	6.44	38.65	32.00	66.33
Total Expenses	17.52	19.53	15.43	62.29	55.70	107.78
7 Profit before tax (III- IV)	16.81	15.81	41.49	49.39	49.80	78.89
8 Tax expense (Net of MAT Credit)	4.37	3.00	7.00	10.37	9.00	15.91
9 Net Profit/(Loss) for the period (7-8)	12.44	12.81	34.49	39.02	40.80	62.98
10 Other Comprehensive Income for the year (Net of Tax)	(0.03)	(8.00)	17.00	(8.03)	24.00	(22.30)
11 Total Comprehensive Income for the year	12.41	4.81	51.49	30.99	64.80	40.67
12 Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	34.99	34.99	34.99	34.99	34.99	34.99
13 Reserve excluding revaluation Reserves as per Balance Sheet of previous accounting year						1602.06
14 Earnings per share (not annualised) - Rs.						
(a) Basic	3.56	3.66	9.86	11.15	11.66	18.00
(b) Diluted	3.56	3.66	9.86	11.15	11.66	18.00

Notes:

1. The above results have been reviewed by Board of Directors at its meeting held on 03.02.2024
2. The Statutory Auditors of the company have carried out the Limited Review of the above Financial Results.
3. The Company operates in single segment and therefore the segment reporting as per IND AS-108 is not applicable to it.
4. Previous period's figures have been re-arranged/re-grouped wherever necessary.

Place: Kolkata
Date: 03.02.2024

For Esjay Commerce Limited
Sd/- S. K. Nahata
Director (DIN: 00025510)

ESJAY COMMERCE LIMITED

Director / Auth Signatory

ESJAY COMMERCE LIMITED

CIN- L51226WB1982PLC035354

Room No.15, 1st Floor, 8, Camac Street, Kolkata - 700017

Phone:03322828283 email: esjaycom@yahoo.in

Select Information for the Quarter and Nine months ended December 31, 2023

Particulars	Quarter Ended			Nine months ended		Year ended
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
A PARTICULARS OF SHAREHOLDING						
1 Public shareholding						
- Number of shares	96,950	97,300	97,300	96,950	97,300	97,300
- Percentage of shareholding	27.70	27.81	27.81	27.70	27.81	27.81
2 Promoters and Promoter Group Shareholding						
(a) Pledged/Encumbered						
- Number of shares	NIL	NIL	NIL	NIL	NIL	NIL
- Percentage of shares (as a % of the total shareholding of promoter and promoter group)						
- Percentage of shares (as a % of the total share capital of the company)						
(b) Non-encumbered						
Number of shares	252,987	252,637	252,637	252,987	252,637	252,637
Percentage of shares (as a % of the total shareholding of the Promoter and Promoter group)	100.00	100.00	100.00	100.00	100.00	100.00
Percentage of shares (as a % of the total share capital of the company)	72.30	72.19	72.19	72.30	72.19	72.19
Particulars	3 months ended 31.12.2023	For Esjay Commerce Limited Sd/- S. K. Nahata Director (DIN: 00025510) Place: Kolkata Date: 03.02.2024				
B INVESTOR COMPLAINTS						
Pending at the beginning of the quarter	NIL					
Received during the quarter	NIL					
Disposed of during the quarter	NIL					
Remaining unresolved at the end of the quarter	NIL					

ESJAY COMMERCE LIMITED

Director / Auth Signatory