



Independent Auditor's Limited Review Report on Quarter and half-year ended unaudited financial results of M/S Esjay Commerce Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

To The Board of Directors of 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 Quarter and half-year ended 30th September, 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: 23056623BGVVNN4450

Place: Kolkata

Date: 11.11.2023



ESJAY COMMERCE LIMITED

CIN- L51226WB1982PLC035354

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

Phone:03322828283 email:esjaycom@yahoo.in

Statement of Unaudited Results for the Quarter and half-year ended September, 2023

	Particulars	(Rs. in Lacs)					
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	31.03.2023 (Audited)
1	Income from Operations						
	(a) Revenue from operations	24	32	18	56	30	111
	(b) Other income	11	10	9	21	0	75
	Total Income	35	42	27	77	30	187
2	Expenses						
	(a) Finance costs	3	3	3	6	6	13
	(b) Impairment on financial instruments	0	0	0	0	0	7
	(c) Purchases of Stock - in - Trade	0	0	0	0	7	0
	(d) Changes in Inventories	0	0	0	0	2	0
	(e) Employee benefit expenses	5	3	4	0	0	20
	(f) Depreciation	1	0	1	1	15	1
	(f) Other expenses	10	19	11	29	10	66
	Total Expenses	19	25	19	36	40	108
7	Profit before tax (III- IV)	16	17	8	41	-10	79
8	Tax expense (Net of MAT Credit)	3	3	2	6	2	16
9	Net Profit/(Loss) for the period (7-8)	13	14	6	35	-12	63
10	Other Comprehensive Income for the year (Net of Tax)	-8	0	7	-8	7	-22
11	Total Comprehensive Income for the year	5	14	13	27	-5	41
12	Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	35	35	35	35	35	35
13	Reserve excluding revaluation Reserves as per Balance Sheet of previous accounting year						1602
14	Earnings per share (not annualised) - Rs.						
	(a) Basic	4	4	2	10	-3	18
	(b) Diluted	4	4	2	10	-3	18

Notes:

1. The above results have been reviewed by Board of Directors at its meeting held on 11.11.2023
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 AS-17 is not applicable to it.
4. Previous period's figures have been re-arranged/re-grouped wherever necessary.

Place: Kolkata
Date: 11.11.2023

For Esjay Commerce Limited
Sd/- S. K. Nahata
Director

ESJAY COMMERCE LIMITED

Director / Auth Signatory

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Statement of Assets and Liabilities

(Rs. In Lacs)

Particulars		As at Half Year ended 30.09.2023 (Unaudited)	As at Previous Year ended 31.03.2023 (Audited)
I.	ASSETS		
(1)	Financial Assets		
	(a) Cash & Cash equivalents	21	42
	(b) Bank Balance other than cash and cash equivalents	0	0
	(c) Receivables		
	(i) Trade Receivables	3	3
	(ii) Other Receivables	0	0
	(d) Loans	1548	1530
	(e) Investments	19	15
	(f) Other Financial assets	0	1
	Total Financial Assets	1590	1590
(2)	Non Financial Assets		
	(a) Inventories	3	3
	(b) Current Tax Assets(net)	105	109
	(c) Deferred Tax Assets(net)	0	0
	(d) Property, Plant and Equipment	154	134
	(e) Other Non- Financial Assets	22	14
	Total Non Financial Assets	284	260
	Total Assets	1875	1849
II.	LIABILITIES AND EQUITY		
	LIABILITIES		
(1)	Financial Liabilities		
	(a) Trade Payables	0	0
	(b) Borrowings(other than debt securities)	169	163
	(c) Other financial liabilities	0	0
(2)	Non- Financial Liabilities		
	(a) Current tax liabilities(net)	0	0
	(b) Provision	0	0
	(c) Deferred Tax Liabilities	5	5
	(d) Other non-financial liabilities	37	44
(3)	Non- Financial Liabilities		
	(a) Equity Share Capital	35	35
	(b) Other Equity	1629	1602
	Total Liability and Equity	1875	1849

Place: Kolkata
Date: 11.11.2023

For Esjay Commerce Limited
Sd/- S. K. Nahata
Director

ESJAY COMMERCE LIMITED

Director / Auth Signatory

ESJAY COMMERCE LIMITED

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Select Information for the Quarter ended 30.09.2023

	Particulars	Quarter Ended			Half Year Ended		Year ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
A	PARTICULARS OF SHAREHOLDING						
1	Public shareholding						
	- Number of shares	97,300	97,300	97,300	97,300	97,300	97,300
	- Percentage of shareholding	27.81	27.81	27.81	27.81	27.81	27.81
2	Promoters and Promoter Group Shareholding						
	(a) Pledged/Encumbered	NIL	NIL	NIL	NIL	NIL	NIL
	- Number of shares						
	- 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	252,637	252,637	252,637	252,637	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)	72.19	72.19	72.19	72.19	72.19	72.19
	Particulars	3 months ended 30.09.2023	For Esjay Commerce Limited Sd/- S. K. Nahata Director Place: Kolkata Date: 11.11.2023				
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