

(STANDALONE)

## JINDAL WORLDWIDE LIMITED

Regd. Off: "Jindal House", Opp. Dmart, I.O.C. Petrol Pump Lane, Shivranjani Shyamal 132 Ft Ring Road, Satellite, Ahmedabad -380015

\*CIN: L17110GJ1986PLC008942 \*Ph:079-71001500\*

\*E-mail Id: csjindal@jindaltextiles.com \* Website: www.jindaltextiles.com\*

## STATEMENT OF STANDALONE FINANCIAL RESULTS

\* For the Quarter &amp; Half Year Ended 30th September, 2024 \*

(INR in Lakhs Except EPS)

S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30th Sept, 2024 (Un-audited)	30th June, 2024 (Un-audited)	30th Sept, 2023 (Un-audited)	30th Sept, 2024 (Un-audited)	30th Sept, 2023 (Un-audited)	31st March, 2024 (Audited)
I	Revenue from operations	56,758.92	51,536.56	40,019.89	1,08,295.48	81,856.19	1,85,935.50
II	Other Income	53.82	141.24	44.53	195.06	90.61	206.89
III	<b>Total Revenue (I+II)</b>	<b>56,812.74</b>	<b>51,677.80</b>	<b>40,064.42</b>	<b>1,08,490.54</b>	<b>81,946.80</b>	<b>1,86,142.39</b>
IV	<b>Expenses</b>						
	(a) Cost of materials consumed	39,263.01	42,182.04	29,131.59	81,445.05	61,193.82	1,40,930.71
	(b) Purchases of stock-in-trade	1,983.17	3,141.44	1,464.57	5,124.61	3,249.14	6,562.75
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	4,027.07	(4,812.04)	1,396.18	(784.97)	(620.23)	(1,861.39)
	(d) Employee benefits expense	1,326.20	1,287.98	1,039.16	2,614.18	2,071.03	4,500.96
	(e) Finance Cost	1,149.06	1,076.01	743.54	2,225.07	1,761.75	3,257.93
	(f) Depreciation and amortisation expense	533.00	535.81	515.95	1,068.81	1,041.72	2,084.26
	(g) Other expenses	6,188.01	5,939.34	4,247.68	12,127.35	9,813.36	21,138.18
	<b>Total expenses</b>	<b>54,469.52</b>	<b>49,350.58</b>	<b>38,538.67</b>	<b>1,03,820.10</b>	<b>78,510.59</b>	<b>1,76,613.40</b>
V	<b>Profit before tax (III-IV)</b>	<b>2,343.22</b>	<b>2,327.22</b>	<b>1,525.75</b>	<b>4,670.44</b>	<b>3,436.21</b>	<b>9,528.99</b>
VI	<b>Tax expense :-</b>						
	(a) Current tax	628.26	614.16	361.48	1,242.42	949.61	2,605.46
	(b) Tax of Earlier Period	-	-	-	-	-	58.75
	(c) Deferred tax	(31.69)	(29.59)	(53.63)	(61.28)	(84.70)	(138.16)
	<b>Total Tax Expense</b>	<b>596.57</b>	<b>584.57</b>	<b>307.85</b>	<b>1,181.14</b>	<b>864.91</b>	<b>2,526.05</b>
VII	<b>Profit / (Loss) for the period (V-VI)</b>	<b>1,746.65</b>	<b>1,742.65</b>	<b>1,217.90</b>	<b>3,489.30</b>	<b>2,571.30</b>	<b>7,002.94</b>
VIII	<b>Other Comprehensive Income</b>						
	A. Items that will be/will not be reclassified through profit and loss	-	-	-	-	-	(254.33)
	B. Income Tax Relating to above	-	-	-	-	-	-
IX	<b>Total comprehensive income for the period (VII+VIII)</b>	<b>1,746.65</b>	<b>1,742.65</b>	<b>1,217.90</b>	<b>3,489.30</b>	<b>2,571.30</b>	<b>6,748.61</b>
X	<b>Paid-up equity share capital (Face Value of Rs. 1/- each)</b>	<b>2,005.20</b>	<b>2,005.20</b>	<b>2,005.20</b>	<b>2,005.20</b>	<b>2,005.20</b>	<b>2,005.20</b>
XI	<b>Other Equity</b>						<b>69,042.96</b>
XII	<b>Earnings per equity share:</b>	<b>0.87</b>	<b>0.87</b>	<b>0.61</b>	<b>1.74</b>	<b>1.28</b>	<b>3.49</b>
	(a) Basic						
	(b) Diluted	<b>0.87</b>	<b>0.87</b>	<b>0.61</b>	<b>1.74</b>	<b>1.28</b>	<b>3.49</b>

\* Notes Attached

Date : 13th November, 2024  
Place: AhmedabadFor and On Behalf of the Board  
For JINDAL WORLDWIDE LIMITED
  
 AMIT AGRAWAL  
 Vice-Chairman & Managing Director  
 DIN : 00169061



## JINDAL WORLDWIDE LIMITED

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## Standalone Statement of Assets and Liabilities [ As At 30th September, 2024 ]

(INR in Lakhs)

Particulars		As at 30th Sept, 2024 (Un-audited)	As at 31st March, 2024 (Audited)
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Property, Plant and Equipment	17,035.17	17,362.10
	(b) Capital work-in-progress	35.45	-
	(c) Financial Assets	-	-
	(i) Investments	4,515.45	4,502.18
	(ii) Other Financial Assets	104.96	104.96
	(d) Other Non-Current Assets	23.22	23.22
	<b>Sub-total - Non-current assets</b>	<b>21,714.25</b>	<b>21,992.46</b>
<b>2</b>	<b>Current assets</b>		
	(a) Inventories	29,185.03	30,948.69
	(b) Financial assets	-	-
	(i) Investments	34.69	33.01
	(ii) Trade Receivables	57,090.87	52,503.14
	(iii) Cash and Cash Equivalents	46.26	187.31
	(iv) Other Bank Balances	26,587.68	29,007.83
	(v) Loans	7,280.51	3,582.45
	(vi) Other Financial Assets	3,726.93	398.58
	(c) Current Tax Assets	1,393.73	1,313.42
	(d) Other Current Assets	11,847.73	12,152.30
	<b>Sub-total - Current assets</b>	<b>1,37,193.43</b>	<b>1,30,126.73</b>
	<b>TOTAL - ASSETS</b>	<b>1,58,907.68</b>	<b>1,52,119.19</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	(a) Share capital -Equity	2,005.20	2,005.20
	(b) Other Equity	72,131.21	69,042.96
	<b>Sub-total - Equity</b>	<b>74,136.41</b>	<b>71,048.16</b>
<b>2</b>	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	Borrowings	5,687.65	6,965.37
	(b) Deferred tax liabilities (net)	810.73	872.01
	<b>Sub-total - Non-current liabilities</b>	<b>6,498.38</b>	<b>7,837.38</b>
<b>3</b>	<b>Current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	59,923.39	60,196.88
	(ii) Trade Payables		
	• Total Outstanding dues of micro enterprises and small enterprises	98.63	698.11
	• Total Outstanding dues of creditors other than micro enterprises and small enterprises	16,511.51	10,945.35
	(iii) Other Financial Liabilities	405.59	452.56
	(b) Other Current Liabilities	1,254.73	940.75
	(c) Current-Tax Liabilities	79.04	-
	<b>Sub-total - Current liabilities</b>	<b>78,272.89</b>	<b>73,233.65</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>1,58,907.68</b>	<b>1,52,119.19</b>

\* Notes Attached

For and On Behalf of the Board  
For JINDAL WORLDWIDE LIMITEDDate : 13th November, 2024  
Place: Ahmedabad
  
 AMIT AGRAWAL  
 Vice-Chairman & Managing Director  
 DIN : 00169061



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**Standalone Cash Flow Statement [ For the Half Year Ended 30th September, 2024 ]**

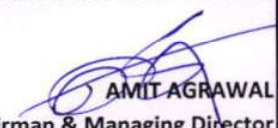
(INR in Lakhs)

Particulars	Half year Ended 30th September, 2024	Half year Ended 30th September, 2023
<b>A. Cash Flow from Operating Activities:</b>		
Profit before tax	4,670.44	3,436.21
<u>Adjustments for:</u>		
Depreciation	1,068.81	1,041.72
Bad-Debts written off		
Fair Value gain on investment measured at FVTPL	(14.96)	(11.33)
Loss / (gain) on sale of investment	2.42	(0.85)
Interest income	(20.78)	(3.87)
Profit on sale of Property, plant and equipment	(4.74)	(2.98)
Unrealized foreign exchange (Gain)/Loss	23.00	(63.03)
Finance Cost	2,225.07	1,761.75
<b>Operating Profit before working capital changes</b>	<b>7,949.26</b>	<b>6,157.62</b>
<u>Adjusted for:</u>		
Inventories	1,763.66	4,025.12
Trade receivables	(4,587.72)	14,379.08
Other receivables	(3,077.34)	(9,538.48)
Trade and Other Payables	5,233.69	(3,758.17)
<b>Cash Generated From Operations</b>	<b>7,281.55</b>	<b>11,265.17</b>
Taxes Paid	(1,243.70)	(771.52)
<b>Net Cash Flow from Operating Activities: (A)</b>	<b>6,037.85</b>	<b>10,493.65</b>
<b>B. Cash Flow from Investing Activities:</b>		
Purchase of property, plant and equipment & capital work in progress	(734.16)	(686.24)
Sale of Property, Plant & Equipment	10.00	0.72
Sale/ (Purchase) of Investment	(2.42)	(989.15)
Loans (given)/ repaid (Net)	(3,698.06)	-
Change in Other bank balances	2,420.15	492.95
Interest Income	25.91	19.23
<b>Net Cash Flow from Investing Activities: (B)</b>	<b>(1,978.58)</b>	<b>(1,162.49)</b>
<b>C. Cash Flow from Financing Activities:</b>		
Proceeds from Long term Borrowings	-	-
(Repayment) of Long term Borrowings	(1,300.72)	(1,973.07)
Proceeds/(Repayment) of Short term Borrowings (Net)	(273.49)	(6,153.89)
Dividend paid	(401.04)	(401.04)
Finance Cost	(2,225.07)	(1,761.75)
<b>Net Cash Flow from Financing Activities: (C)</b>	<b>(4,200.32)</b>	<b>(10,289.75)</b>
<b>Net Increase/ (decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>(141.05)</b>	<b>(958.59)</b>
Cash and cash equivalents at the beginning of the period	187.31	1,050.21
Cash and cash equivalents at the end of the period	46.26	91.62



Date : 13th November, 2024  
Place: Ahmedabad

For and On Behalf of the Board  
For JINDAL WORLDWIDE LIMITED

  
AMIT AGRAWAL  
Vice-Chairman & Managing Director  
DIN : 00169061



**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS****TO THE BOARD OF DIRECTORS OF  
JINDAL WORLDWIDE LIMITED**

1. We have reviewed the accompanying Statement of **Un-audited Standalone Financial Results** of **JINDAL WORLDWIDE LIMITED** (the "Company") for the quarter and half year ended **September 30, 2024** (the "Statement") attached herewith being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended (the "Listing Regulations").
2. 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 Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the divisions as given in the **Annexure A** to this report.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of division auditors as referred in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



6. We did not review the interim financial information of 4 divisions included in the Statement whose interim financial information reflects total assets of INR 1,56,802.50 Lakhs as at September 30, 2024, total revenues of INR 56,185.44 Lakhs and INR 1,08,256.99 Lakhs, total profit after tax (net) of INR 1,763.26 Lakhs and INR 3,499.72 Lakhs, total comprehensive income (net) of INR 1,763.26 Lakhs and INR 3,499.72 Lakhs for the quarter and six months ended September 30, 2024 respectively, and net cash outflows of INR 140.89 Lakhs for the six months ended September 30, 2024, as considered in this Statement. The interim financial information of these divisions has been reviewed by other auditors whose reports have been furnished to us by the Management of the Company, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these divisions, is based solely on the reports of such other auditors and the procedures performed by us as stated in paragraph 3 above.

Our report on the Statement is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditors.



For, **Ravi Karia & Associates**  
Firm Registration No. 157029W  
Chartered Accountants



**Ravi Karia**  
Partner  
Membership No. 161201  
UDIN: 24161201BKHBDE6156

Place: Ahmedabad  
Date: November 13, 2024

**Annexure A to the Independent Auditor's Review Report**

**List of Divisions**

1. Jindal Denims Inc.
2. Jindal Fabric Inc.
3. Jindal Spinning Inc.
4. Jindal Creations Inc.
5. Made-Ups
6. Jindal Retail Inc.





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## STATEMENT OF CONSOLIDATED FINANCIAL RESULTS

\* For the Quarter &amp; Half Year Ended 30th September, 2024 \*

(INR in Lakhs Except EPS)

S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30th Sept, 2024	30th June, 2024	30th Sept, 2023	30th Sept, 2024	30th Sept, 2023	31st March, 2024
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
I	Revenue from operations	57,080.62	48,743.07	39,182.52	1,05,823.69	80,252.95	1,81,408.90
II	Other Income	54.76	144.09	44.53	198.85	90.61	216.46
III	<b>Total Revenue (I+II)</b>	<b>57,135.38</b>	<b>48,887.16</b>	<b>39,227.05</b>	<b>1,06,022.54</b>	<b>80,343.56</b>	<b>1,81,625.36</b>
IV	<b>Expenses</b>						
	(a) Cost of materials consumed	37,465.84	36,637.57	25,848.59	74,103.41	53,792.40	1,23,613.90
	(b) Purchases of stock-in-trade	1,477.16	3,907.55	1,920.47	5,384.71	4,974.68	9,439.75
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	4,467.05	(5,209.24)	1,200.48	(742.19)	(469.15)	(1,254.13)
	(d) Employee benefits expense	1,685.14	1,580.03	1,273.03	3,265.17	2,524.48	5,431.69
	(e) Finance Cost	1,621.46	1,454.97	1,068.32	3,076.43	2,568.71	4,939.34
	(f) Depreciation and amortisation expense	910.28	912.87	835.23	1,823.15	1,671.98	3,351.85
	(g) Other expenses	7,149.27	7,157.61	5,454.70	14,306.88	11,723.71	25,852.44
	<b>Total expenses</b>	<b>54,776.20</b>	<b>46,441.36</b>	<b>37,600.82</b>	<b>1,01,217.56</b>	<b>76,786.81</b>	<b>1,71,374.84</b>
V	<b>Profit / (Loss) before tax and before share of profit from associate for the period (III-IV)</b>	<b>2,359.18</b>	<b>2,445.80</b>	<b>1,626.23</b>	<b>4,804.98</b>	<b>3,556.75</b>	<b>10,250.52</b>
VI	Add: Share of profit/ (loss) of associates	0.13	0.11	0.01	0.24	0.05	(0.94)
VII	<b>Profit / (Loss) before tax (V+VI)</b>	<b>2,359.31</b>	<b>2,445.91</b>	<b>1,626.24</b>	<b>4,805.22</b>	<b>3,556.80</b>	<b>10,249.58</b>
VIII	<b>Tax expense :-</b>						
	(a) Current tax	622.92	631.93	370.03	1,254.85	959.78	2,619.67
	(b) Tax of Earlier Period	-	-	24.32	-	24.32	83.38
	(c) Deferred tax	2.83	7.68	(43.62)	10.51	(72.10)	(18.25)
	<b>Total Tax Expense</b>	<b>625.75</b>	<b>639.61</b>	<b>350.73</b>	<b>1,265.36</b>	<b>912.00</b>	<b>2,684.80</b>
IX	<b>Profit / (Loss) for the period (VII-VIII)</b>	<b>1,733.56</b>	<b>1,806.30</b>	<b>1,275.51</b>	<b>3,539.86</b>	<b>2,644.80</b>	<b>7,564.78</b>
	<b>Profit for the period attributed to</b>						
	(i) Equity holders of the parent	1,733.69	1,806.42	1,275.51	3,540.11	2,644.80	7,564.79
	(ii) Non-controlling interest	(0.13)	(0.12)	-	(0.25)	-	(0.01)
X	<b>Other Comprehensive Income</b>						
	A. Items that will be/will not be reclassified through profit and loss	-	-	-	-	-	(254.33)
	B. Income Tax Relating to above	-	-	-	-	-	-
	<b>Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(254.33)</b>
	<b>Other Comprehensive Income for the period attributed to</b>						
	(i) Equity holders of the parent	-	-	-	-	-	(254.33)
	(ii) Non-controlling interest	-	-	-	-	-	-
XI	<b>Total comprehensive income for the period (IX+X)</b>	<b>1,733.56</b>	<b>1,806.30</b>	<b>1,275.51</b>	<b>3,539.86</b>	<b>2,644.80</b>	<b>7,310.45</b>
	<b>Total Comprehensive Income for the period attributed to</b>						
	(i) Equity holders of the parent	1,733.69	1,806.42	1,275.51	3,540.11	2,644.80	7,310.46
	(ii) Non-controlling interest	(0.13)	(0.12)	-	(0.25)	-	(0.01)
XII	<b>Paid-up equity share capital (Face Value of Rs. 1/- each)</b>	<b>2,005.20</b>	<b>2,005.20</b>	<b>2,005.20</b>	<b>2,005.20</b>	<b>2,005.20</b>	<b>2,005.20</b>
XIII	<b>Other Equity</b>						<b>69,902.05</b>
XIV	<b>Earnings per equity share:</b>	<b>0.86</b>	<b>0.90</b>	<b>0.64</b>	<b>1.77</b>	<b>1.32</b>	<b>3.77</b>
	(a) Basic						
	(b) Diluted	0.86	0.90	0.64	1.77	1.32	3.77

\* Notes Attached

For and On Behalf of the Board  
For JINDAL WORLDWIDE LIMITEDDate : 13th November, 2024  
Place: Ahmedabad
  
**AMIT AGRAWAL**  
 Vice-Chairman & Managing Director  
 DIN : 00169061



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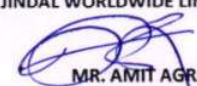
\*E-mail Id: csjindal@jindaltextiles.com \* Website: www.jindaltextiles.com\*

## Consolidated Statement of Assets and Liabilities [ As At 30th September, 2024]

(INR in Lakhs)

Particulars		As at 30th Sept, 2024 (Un-audited)	As at 31st March, 2024 (Audited)
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Property, Plant and Equipment	35,231.31	35,983.09
	(b) Capital work-in-progress	1,151.92	485.24
	(c) Goodwill	209.66	209.66
	(d) Other Intangible Asset	1,058.12	1,176.19
	(e) Financial Assets		
	(i) Investments	2,145.12	2,131.60
	(ii) Other Financial Assets	411.47	411.47
	(f) Deferred Tax Assets	26.66	27.01
	(g) Other Non-Current Assets	23.23	23.23
	<b>Sub-total - Non-current assets</b>	<b>40,257.49</b>	<b>40,447.49</b>
<b>2</b>	<b>Current assets</b>		
	(a) Inventories	31,739.96	33,211.06
	(b) Financial assets		
	(i) Investments	34.69	33.01
	(ii) Trade Receivables	60,304.43	52,565.56
	(iii) Cash and Cash Equivalents	124.55	430.23
	(iv) Other Bank Balances	27,605.02	30,024.83
	(v) Loans	736.85	724.98
	(vi) Other Financial Assets	3,751.72	445.45
	(c) Current tax Assets	1,440.69	1,347.05
	(d) Other Current Assets	14,240.60	14,835.93
	<b>Sub-total - Current assets</b>	<b>1,39,978.51</b>	<b>1,33,618.10</b>
	<b>TOTAL - ASSETS</b>	<b>1,80,236.00</b>	<b>1,74,065.59</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	(a) Share capital -Equity	2,005.20	2,005.20
	(b) Other Equity	73,041.11	69,902.05
	<b>Sub-total - Equity</b>	<b>75,046.31</b>	<b>71,907.25</b>
<b>2</b>	<b>Non-controlling Interest</b>	(0.19)	0.06
<b>3</b>	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	18,720.47	20,725.63
	(b) Deferred tax liabilities (net)	1,018.32	1,008.16
	<b>Sub-total - Non-current liabilities</b>	<b>19,738.79</b>	<b>21,733.79</b>
<b>4</b>	<b>Current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	67,310.93	67,582.67
	(ii) Trade Payables		
	• Total Outstanding dues of micro enterprises and small enterprises	484.65	939.10
	• Total Outstanding dues of creditors other than micro enterprises and small enterprises	15,762.60	10,061.28
	(iii) Other Financial Liabilities	531.52	587.41
	(b) Other Current Liabilities	1,271.16	1,247.63
	(c) Current-Tax Liabilities	90.23	6.40
	<b>Sub-total - Current liabilities</b>	<b>85,451.09</b>	<b>80,424.49</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>1,80,236.00</b>	<b>1,74,065.59</b>

\* Notes Attached

Date : 13th November, 2024  
Place: AhmedabadFor and On Behalf of the Board  
For JINDAL WORLDWIDE LIMITED
  
 MR. AMIT AGRAWAL  
 Vice-Chairman & Managing Director  
 DIN : 00169061



## JINDAL WORLDWIDE LIMITED

Regd. Off: "Jindal House", Opp. Dmart, I.O.C. Petrol Pump Lane, Shivranjani Shyamal 132 Ft Ring Road, Satellite, Ahmedabad -380015

\*CIN: L17110GJ1986PLC008942 \*Ph:079-71001500\*

\*E-mail Id: csjindal@jindaltextiles.com \* Website: www.jindaltextiles.com\*

## Consolidated Cash Flow Statement [ For the Half Year Ended 30th September, 2024 ]

(INR in Lakhs)

Particulars	Half year Ended 30th September, 2024	Half year Ended 30th September, 2023
<b>A. Cash Flow from Operating Activities:</b>		
Profit before tax	4,804.98	3,556.80
<u>Adjustments for:</u>		
Depreciation	1,823.15	1,671.98
Bad-Debts written off	0.16	-
Fair Value gain on investment measured at FVTPL	(14.96)	(11.33)
Loss / (gain) on sale of investment	2.42	(0.85)
Interest income	(22.65)	(3.87)
Profit on sale of Property, plant and equipment	(4.74)	(2.98)
Minority Interest		
Unrealized foreign exchange (Gain)/Loss	23.00	(63.03)
Profit from associates	-	(0.05)
Finance Cost	3,076.43	2,568.71
<b>Operating Profit before working capital changes</b>	<b>9,687.79</b>	<b>7,715.38</b>
<u>Adjusted for:</u>		
Inventories	1,471.09	5,849.89
Trade receivables	(7,739.03)	14,350.99
Other receivables	(2,707.62)	(8,205.50)
Trade and Other Payables	5,214.50	(4,005.10)
<b>Cash Generated From Operations</b>	<b>5,926.73</b>	<b>15,705.66</b>
Taxes Paid	(1,264.66)	(672.55)
<b>Net Cash Flow from Operating Activities: (A)</b>	<b>4,662.07</b>	<b>15,033.11</b>
<b>B. Cash Flow from Investing Activities:</b>		
Purchase of property, plant and equipment & capital work in progress	(1,625.23)	(1,370.31)
Sale of Property, Plant & Equipment	10.00	3.70
Sale/ (Purchase) of Investment	(2.42)	0.85
Loans (given)/ repaid (Net)	(11.87)	-
Change in Other bank balances	2,419.81	337.07
Interest Income	19.32	(10.82)
<b>Net Cash Flow from Investing Activities: (B)</b>	<b>809.61</b>	<b>(1,039.51)</b>
<b>C. Cash Flow from Financing Activities:</b>		
Proceeds from Long term Borrowings	-	-
(Repayment) of Long term Borrowings	(2,028.15)	(3,963.55)
Proceeds/(Repayment) of Short term Borrowings (Net)	(271.74)	(8,131.96)
Dividend paid	(401.04)	(401.04)
Finance Cost	(3,076.43)	(2,568.71)
<b>Net Cash Flow from Financing Activities: (C)</b>	<b>(5,777.36)</b>	<b>(15,065.26)</b>
<b>Net Increase/ (decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>(305.68)</b>	<b>(1,071.66)</b>
Cash and cash equivalents at the beginning of the period	430.23	1,271.40
Cash and cash equivalents at the end of the period	124.55	199.74



Date : 13th November, 2024

Place: Ahmedabad

For and On Behalf of the Board  
For JINDAL WORLDWIDE LIMITED

  
AMIT AGRAWAL

Vice Chairman &amp; Managing Director

DIN : 00169061



## JINDAL WORLDWIDE LIMITED

Regd. Off: "Jindal House", Opp. Dmart, I.O.C. Petrol Pump Lane, Shivrangani Shyamal 132 Ft Ring Road, Satellite, Ahmedabad - 380015

\*CIN: L17110GJ1986PLC008942 \*Ph:079-71001500\*

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## STATEMENT OF CONSOLIDATED SEGMENT REVENUE, RESULTS, SEGMENT ASSETS AND LIABILITIES

\* For the Quarter &amp; Half Year Ended 30th September, 2024 \*

(INR in Lakhs)

S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30th Sept, 2024	30th June, 2024	30th Sept, 2023	30th Sept, 2024	30th Sept, 2023	31st March, 2024
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
I	Segment Revenue (Net Sales / Income from operations)						
	(a) Textiles	57,076.85	48,734.03	39,182.52	1,05,810.88	80,252.95	1,81,403.86
	(b) Electric Vehicles	3.77	9.04	-	12.81	-	5.04
	Total	57,080.62	48,743.07	39,182.52	1,05,823.69	80,252.95	1,81,408.90
	Less: Inter-Segment Sales	-	-	-	-	-	-
	Net Sales / Income from Operations	57,080.62	48,743.07	39,182.52	1,05,823.69	80,252.95	1,81,408.90
II	Segment Results (Profit / (Loss) before Interest & Tax)						
	(a) Textiles	4,154.42	4,059.86	2,696.41	8,214.28	6,127.36	15,205.67
	(b) Electric Vehicles	(173.65)	(158.98)	(1.85)	(332.63)	(1.85)	(16.75)
	Total	3,980.77	3,900.88	2,694.56	7,881.65	6,125.51	15,188.92
	Less: Finance Cost	(1,621.46)	(1,454.97)	(1,068.32)	(3,076.43)	(2,568.71)	(4,939.34)
	Profit / (Loss) before tax	2,359.31	2,445.91	1,626.24	4,805.22	3,556.80	10,249.58
III	Segment Assets						
	(a) Textiles	1,75,708.20	1,72,746.71	1,51,243.86	1,75,708.20	1,51,243.86	1,69,857.09
	(b) Electric Vehicles	4,527.80	4,391.72	2,517.42	4,527.80	2,517.42	4,208.50
	Total Segment Assets	1,80,236.00	1,77,138.43	1,53,761.28	1,80,236.00	1,53,761.28	1,74,065.59
IV	Segment Liabilities						
	(a) Textiles	1,04,846.20	1,03,049.91	86,183.10	1,04,846.20	86,183.10	1,01,787.97
	(b) Electric Vehicles	343.68	374.90	336.52	343.68	336.52	370.31
	Total Segment Liabilities	1,05,189.88	1,03,424.81	86,519.62	1,05,189.88	86,519.62	1,02,158.28

As per the reportable segment criteria given under Ind AS 108 on 'Operating Segment', the Group has only one reportable segment i.e. Textiles. However, management has decided to show 'Electric Vehicles' business as a separate segment as management believes that it would give useful information to the users of the Statement.



Date : 13th November, 2024  
Place: Ahmedabad

For and On Behalf of the Board  
For JINDAL WORLDWIDE LIMITED

AMIT AGRAWAL  
Vice-Chairman & Managing Director  
DIN : 00189061



**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS****TO THE BOARD OF DIRECTORS OF  
JINDAL WORLDWIDE LIMITED**

1. We have reviewed the accompanying Statement of **Un-audited Consolidated Financial Results** of **JINDAL WORLDWIDE LIMITED** (the "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as the "Group"), and its share of the net Profit after tax and total comprehensive income of its associate for the quarter and half year ended **September 30, 2024** (the "Statement") attached herewith being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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 Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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. A review of interim financial information consists of making inquiries, primarily of Parent's personnel 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 specified under Section 143(10) of the Companies Act, 2013 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the parent, subsidiaries and associate as given in the **Annexure A** to this report.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the division auditors and other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Obligations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



6. We did not review the interim financial information of 4 divisions included in the un-audited standalone interim financial information of the Parent included in the Group, whose interim financial information reflects total assets of INR 1,56,802.50 Lakhs as at September 30, 2024, total revenues of INR 56,185.44 Lakhs and INR 1,08,256.99 Lakhs, total profit after tax (net) of INR 1,763.26 Lakhs and INR 3,499.72 Lakhs, total comprehensive income (net) of INR 1,763.26 Lakhs and INR 3,499.72 Lakhs for the quarter and six months ended September 30, 2024 respectively, and net cash outflows of INR 140.89 Lakhs for the six months ended September 30, 2024, as considered in the un-audited standalone interim financial information of the Parent included in the Group. The interim financial information of these divisions has been reviewed by other auditors whose reports have been furnished to us by the Management of the Parent, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these divisions, is based solely on the reports of such other auditors and the procedures performed by us as stated in paragraph 3 above.

We did not review the interim financial information of 4 subsidiaries included in the un-audited consolidated financial results, whose interim financial information reflect total assets of INR 20,898.43 Lakhs as at September 30, 2024, total revenues of INR 9,243.74 Lakhs and INR 18,166.14 Lakhs for the quarter and half year ended September 30, 2024 respectively, total net profit / (loss) after tax of INR (13.23) Lakhs and INR 50.32 Lakhs for the quarter and half year ended September 30, 2024 respectively, total comprehensive income / (loss) (net) of INR (13.23) Lakhs and INR 50.32 Lakhs for the quarter and half year ended September 30, 2024 respectively and net cash outflows of INR 164.63 Lakhs for the half year ended September 30, 2024 as considered in the Statement. This interim financial information has been reviewed by other auditors whose reports have been furnished to us by the Management of the Parent and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our report on the Statement is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditors.



For, **Ravi Karia & Associates**  
Firm Registration No. 157029W  
Chartered Accountants

  
**Ravi Karia**  
Partner  
Membership No. 161201  
UDIN: 24161201BKHBDF3402

Place: Ahmedabad  
Date: November 13, 2024



**Annexure A to the Independent Auditor's Review Report**

**The Parent**

1. Jindal Worldwide Limited

**List of Subsidiaries**

1. Planet Spinning Mills Private Limited
2. Goodcore Spintex Private Limited
3. Jindal Mobilitric Private Limited
4. JM Volt Private Limited

**List of Associate**

1. Kashyap Tele-Medicines Limited



**Notes to Un-Audited Standalone & Consolidated Financial Results  
for the quarter and half year ended on 30<sup>th</sup> September, 2024**

1.	The above Un-Audited Standalone & Consolidated Financial Results of the Company for the quarter and half year ended on 30 <sup>th</sup> September, 2024 have been reviewed & recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on Wednesday, 13 <sup>th</sup> November, 2024.
2.	The Statutory Auditors of the Company have carried out Limited Review of the above Standalone & Consolidated Un-Audited Financial Results of the Company for the quarter and half year ended on 30 <sup>th</sup> September, 2024 in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015 and have issued a Limited Review Report thereon.
3.	The above financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices & policies to the extent applicable and disclose the information required to be disclosed in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015 (as amended).
4.	At standalone level, the Company is engaged in business of 'Textile' and has only one reportable segment in accordance with Ind AS 108 'Operating Segments' therefore segment reporting as defined in Ind AS 108 is not applicable for the Standalone Financial Results for the Company. For Consolidated Financial Results, refer the Statement of Consolidated Segment Revenue, Results, Segment Assets and Liabilities.
5.	The figures for the corresponding previous periods have been restated/regrouped wherever necessary, to make them comparable.
6.	The figures for quarter ended on 30 <sup>th</sup> September, 2024 forming part of the statement of Un-Audited Standalone & Consolidated Financial Statements are the balancing figure between the un-audited figures in respect of the half year ended on 30 <sup>th</sup> September, 2024 and the published figures upto the first quarter of the financial year (FY 2024-2025) i.e. 30 <sup>th</sup> June, 2024, which were subject to limited review by the Statutory Auditors.
7.	Pursuant to compliance of SEBI notification No. SEBI/LAD-NRO/GN/2018/1 dated 9 <sup>th</sup> May, 2018, Statements of Cash Flows (both Standalone & Consolidated) for the half year ended 30 <sup>th</sup> September, 2024 have also been submitted by way of notes as enclosed herewith as Annexure-A to the said notes to Un-Audited Standalone And Consolidated Financial Results & Statement of Assets & Liabilities.
8.	Statement of Un-audited Standalone & Consolidated Financial Results are also available on the website of BSE Limited ( <a href="http://www.bseindia.com">www.bseindia.com</a> ), National Stock Exchange of India Limited ( <a href="http://www.nseindia.com">www.nseindia.com</a> ) and on the website of the Company ( <a href="http://www.jindaltextiles.com">www.jindaltextiles.com</a> ).



Date: 13<sup>th</sup> November, 2024  
Place: Ahmedabad

For and on behalf of board of directors of  
Jindal Worldwide Limited

  
**Amit Agrawal**  
 Vice Chairman & Managing Director  
 DIN: 00169061