



JUMBO FINANCE LIMITED

. 805, 8th Floor, 'A' wing, Corporate Avenue, Sonawala Road, Goregaon (East), Mumbai - 400 063.
Telefax : 022-2685 6703 | Email : jumbofin@hotmail.com | Website : www.jumbofinance.co.in | CIN : L65990MH1984PLC032766

Date: 30.05.2022

To,
The Manager,
Listing Department,
BSE Limited
PhirozeJeeJeebhoy Tower,
Dalal Street, Fort
Mumbai- 400 001

Sub :Regulation 33 For the Quarter Ended 31st March, 2022.

Ref : Scrip Id - 511060

Dear Sir(s),

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, the Board of Directors at its meeting held on 30.05.2022, inter-alia, approved the Audited Financial Results of the Company for the quarter and year ended 31.03.2022 along with Auditors' Report and Declaration under SEBI circular DCS/COMP/04/2016-17 dated June 01, 2016 on unmodified opinion on Auditors' Report for the year ended on March 31, 2022 thereon.

Kindly take the above in your records.

Thanking You.
Yours Faithfully,

For Jumbo Finance Limited

Jagdish Prasad Khandelwal
Director
DIN : 00457078



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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31st March , 2022

(Rs. In Lacs except earning Per Share)

Sr.no.	Particulars	Quarter ended	Quarter ended	Quarter ended	Year ended	Year ended
		(31-03-2022)	(31-12-2021)	(31-03-2021)	(31-03-2022)	(31-03-2021)
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from operations	434.58	30.60	1784.30	515.73	1864.05
2	Other Income	30.91	130.58	124.61	251.64	256.28
	Total Income (1 to3)	465.49	161.18	1,908.91	767.37	2,120.33
3	EXPENSES:					
	Purchases	-	-	1,503.00	-	1,503.00
a	Change in Inventory	-	-	-	-	-
b	Employee Benefits Expense	9.39	8.46	9.49	34.74	40.71
c	Finance Cost	28.34	43.31	172.96	148.34	214.83
e	Depreciation & Amortization Expense	-	-	0.02	0.04	0.08
d	Other Expenses	17.85	10.49	25.03	48.51	359.44
	Total Expenses	55.58	62.26	1,710.50	231.63	2,118.06
4	Profit before tax (3-4)	409.91	98.92	198.41	535.74	2.27
5	Tax expense:					
	(a) Current Tax	33.41	-	35.49	33.41	35.49
	(b) Deffered Tax	(0.14)	-	0.01	(0.14)	0.01
	(c) Mat credit entitlement	-	-	-	-	-
	(d) short /(excess) of earlier year	-	-	-	-	(1.08)
6	Net Profit for the Period (5-6)	376.64	98.92	162.91	502.47	(32.15)
7	Other Comprehensive Income					
a	Items that will not be reclassified to profit or loss income tax relating to items that will not be reclassified to profit and loss	11.20	-41.39	110.39	116.17	609.54
b	Items that will be reclassified to profit or loss income tax relating to items that will be reclassified to profit and loss	-	-	-	-	-
	Total other Comprehensive income	11.20	-41.39	110.39	116.17	609.54
8	Total Comprehensive income (comprising profit for the pd.(after tax) and other comprehensive income(after Tax)(7+8)	387.84	57.53	273.30	618.64	577.39
9	paid-up Equity Share Capital (Face Value Rs. 10/- each)	487.68	487.68	487.68	487.68	487.68
10	Earnings Per Share (EPS) (Rs.)					
	Basic (Rs.)	7.95	1.18	5.60	12.69	11.84
	Diluted (Rs.)	7.95	1.18	5.60	12.69	11.84





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Notes:

- 1 The above audited financial results of the company for the quarter ended 31st March, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 30.05.2022. The Auditor has carried out 'Limited Review Report' of the above result.
- 2 This Unaudited Financial Results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (IND AS) prescribed under Sec 133 of the Companies Act, 2013 and other recognised accounting practises and policies to the extent applicable. These results are prepared as per IND-AS as notified by MCA dated 16.02.2015.
- 3 The limited review as required under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 has been completed by the auditors of the company.
- 4 Figures of the previous quarter/year are rearranged and regrouped whenever necessary for the purpose of IND AS comparison. The company has exercised necessary due diligence to ensure that the financial results of these periods provide a true & fair view of its affairs.
- 5 There is no reportable sigment pursuant to IND-AS-108
- 6 Reconciliation of net profit or loss reported in accordance with indian GAPP to total comprehensive income in accordance with IND-AS for the quarter ended March 31, 2022 are as under

Description	Standlone	
	quarter ended 31.03.2022	Year ended 31.03.2021
Net profit as per previous GAPP (Indian GAPP)	376.64	(32.15)
Less: Fair valuation of investments	11.20	609.54
Net profit for the quarter under IND-AS	387.84	577.39
Other Comprehensive income (Net of Income Tax)	-	-
Total Comprehensive income for the quarter	387.84	577.39

- 7 There are no exceptional/extraordinary items during the quarter ended 31st March, 2022.
- 8 During the quarter ended 31-03-2022, nil investors' complaints were received and there were nil complaint pending at the end of the quarter.
- 9 The above results are also available on the website of the Company "www.jumbofinance.co.in"

Place : Mumbai
Date : 30-05-2022

For JUMBO FINANCE LIMITED



[Signature]
Director



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AUDITED STANDALONE BALANCE SHEET AS AT MARCH 31,2022

(Rs. in lakhs)

Particulars	As at	
	31-Mar-22	31-Mar-21
	Audited	Audited
ASSETS		
1. Non Current Assets		
a) Fixed Assets	0.00	0.04
b) Financial assets		
i) investments	1351.96	1311.04
c) Income tax assets	0.29	0.15
d) Other Non-Current Assets	9.23	15.67
Total - Non-Current Assets	1361.48	1326.90
2. Current Assets		
a) Financial assets	-	-
i) Cash and Cash Equivalentts	65.42	6.71
ii) Loans	686.50	590.03
Other Current Assets	29.38	44.37
Total - Current Assets	781.30	641.11
Total Assets	2142.78	1968.01
EQUITY AND LIABILITIES		
Equity:		
a) Share Capital	487.68	487.68
b) Other equity	953.22	334.58
Total - Equity	1440.90	822.26
LIABILITIES		
1. Non-Current Liabilities		
Total -Non Current Liabilities	-	0.00
2. Current Liabilities		
(a) Financial Liabilities		
i) Borrowings	667.95	1109.25
b) other Current Liabilities	33.93	36.50
Total Current Liabilities	701.88	1145.75
TOTAL EQUITY AND LIABILITIES	2142.78	1968.01





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STANDLONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2022

	PARTICULARS	For the Year Ended	
		31.03.2022	31.03.2021
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net profit / (loss) before Tax	535.74	2.27
	Add/(Less) Adjustments :		
	Net loss on fair value change	82.90	575.11
	Depreciation	0.04	0.08
	Operating Profit before working capital changes	618.68	577.46
	Cash flow from operations before tax paid	618.68	577.46
	Less : Direct Taxes paid (net of refund)	(0.14)	
	Net Cash flow from Operating Activities	618.54	577.46
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Investments made during the year	(40.92)	1082.38
	Other non current assets	6.44	489.89
	Other current assets	14.99	15.01
	Loan given during the year	(96.47)	44.32
	Net Cash used in Investing Activities	(115.96)	1,631.60
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Loans borrowed during the year	(441.30)	-2208.19
	Other Current liabilities	(2.57)	0.88
	Net Cash flow from Financing Activities	(443.87)	(2,207.31)
	Net increase / (decrease) in Cash and Cash equivalent (A+B+C)	58.71	1.75
	Cash and Cash equivalents as at April 1	6.71	4.96
	Cash and Cash equivalents as at March 31	65.42	6.71





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Date: 30.05.2022

The Manager
Listing Department,
Bombay Stock Exchange Limited,
P. J. Towers, Dalal Street, Fort,
Mumbai - 400001.

Dear Sir/Madam,

Subject: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Scrip Code: 511060

DECLARATION

I, Jagdish Prasad Khandelwal, Chief Financial Officer of Jumbo Finance Ltd. (CIN: L65990MH1984PLC032766) having its Registered office at Office No. 805, 8th Floor, 'A' Wing, Corporate Avenue, Sonawala Road, Goregaon (E), Mumbai, Maharashtra, 400063, hereby declare that, the Statutory Auditor of the Company M/S Hiren Buch and Associates (FRN: 116131W) have issued an Audit Report with unmodified opinion on Audited Financial Results of the Company for the quarter and year ended on 31 March, 2022.

This Declaration given in compliance to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification No. SEBI/LAD-NRO/GN/201 6-17/001 dated May 25, 2016 and Circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindly take this declaration on your record.

Thanking You.

Yours Faithfully,

For Jumbo Finance Limited



Jagdish Prasad Khandelwal
Chief Financial Officer



Hiren Buch Associates

Chartered Accountants

FRN: 116131W

Independent Auditor's Report on the Quarterly and year to date Audited Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To,
The Board of Directors of
Jumbo Financial Limited

Report on the audit of the Financial Results

Opinion

We have audited the accompanying statement of financial results of Jumbo Financial Limited ("the Company") for the quarter ended 31 March 2022 and the year to date results for the period from 1st April 2021 to 31st March 2022 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Statement:

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards ("Ind AS"), RBI guidelines and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter ended 31st March 2022 and the year to date results for the period from 1st April 2021 to 31st March 2022.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's and Board's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the annual financial statements. The Company's Management and Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process of the company.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the act, we are also responsible for expressing our opinion through a separate report on the complete set of Statement on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- We communicate with those charged with governance regarding, among other matters planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For Hiren Buch & Associates.
Chartered Accountants
FRN No.116131W



Chandrakant Kotian
Partner

M.No. 046514

UDIN: 22046514 AJXMHB 8068

Place: Mumbai

Date: 30^h May, 2022