

805, 8th Floor, 'A' wing, Corporate Avenue, Sonawala Road, Goregaon (East), Mumbai - 400 063. Tel.: 022-2685 6703.' 4968 3147 | E-mail : jumbofin@hotmail.com | Website : www.jumbofinance.co.in | CIN : L65990MH1984PLC032766

Date: 29/05/2025

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

Sub: Regulation 33 – Audited Financial Results for the quarter and year ended on 31st March, 2025 <u>Ref : Scrip Id - 511060</u>

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 2%.05.2024, inter-alia, approved Audited Statement of Financial Results for the quarter and year ended on 31st March, 2025, the audited Statement of Assets and Liabilities and the audited Cash Flow Statement as at that date along with Independent Auditor's 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, 2025 thereon.

Kindly take the above in your records.

Thanking You.

Yours Faithfully,

For Jumbo Finance Limited

Jagdish Pfasad Khandelwal Director DIN: 00457078





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	Particulars	Quarter ended (31-03-2025)	Quarter ended (31-12-2024)	Quarter ended (31-03-2024)	Year ended (31-03-2025)	Year ended (31-03-2024)
Sr.no.		Audited	Un Audited	Audited	Audited	Audited
		Audited	On Addited	Audited	Addited	Audited
1	Revenue from operations	24.12	27.50	26.91	102.14	83.23
2	Other Income	(94.44)	55.19	23.15		84.65
	Total income (1 to3)	(70.32)	82.69	50.06	665.29	167.88
3	EXPENSES:	(******/				
	Employee Benefits Expense	7,17	5.25	(4.68)	22.90	21.59
	Finance Cost	11.29	12.55	12.10	49.21	54.87
	Depreciation & Amortization Expense		-	-		-
	Other Expenses	60.88	11.75	31.52	99.03	81,27
	Total Expenses	79.34	29.55	38.94	171.14	157.73
4	Profit before tax (3-4)	(149.66)	53.14	11.12	494.15	10.15
5	Tax expense:					
	(a) Current Tax	(45.42)	12.79	-	103.68	
	(b) Deffered Tax	(33.62)	(11.16)	0.28	(101.83)	0.28
	(c) Mat credit entitlement	-	-	-		-
	(d) short /(excess) of earlier year	-	-	(0.79)	(79.40)	(4.68)
	Total tax expense	(79.04)	1.63	(0.51)	(77.55)	(4.40)
6	Net Profit for the Period (5-6)	(70.62)	51.51	11.63	571.70	14.55
7	Other Comprehensive Income					
а	Items that will not be reclassified to profit or loss income tax relating to items that will not be reclassified to profit and loss	(67.88)	(85.50)	(21.46)	(691.13)	616.22
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	(67.88)	(85.50)	(21.46)	(691.13)	616.22
8	Total Comprehensive income (comprising profit for the pd.(after tax) and other comprehensive income(after Tax)(7+8)	(138.50)	(33.99)		(119.43)	630.77
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.)	(2.84)	(0.70)	(0.20)	(2.45)	12.93
	Diluted (Rs.)	(2.84)	(0.70)	(0.20)	(2.45)	12.93

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST MARCH , 2025





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Date: 29/05/2025

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

Sub: Regulation 33 – Audited Financial Results for the quarter and year ended on 31st March, 2025 <u>Ref : Scrip Id - 511060</u>

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 2%.05.2024, inter-alia, approved Audited Statement of Financial Results for the quarter and year ended on 31st March, 2025, the audited Statement of Assets and Liabilities and the audited Cash Flow Statement as at that date along with Independent Auditor's 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, 2025 thereon.

Kindly take the above in your records.

Thanking You.

Yours Faithfully,

For Jumbo Finance Limited

Jagdish Pfasad Khandelwal Director DIN: 00457078





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Notes:

- 1 The above audited financial results of the company for the quarter ended 31st March ,2025 have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 29.05.2025. The Auditor has carried out 'Limited Review Report' of the above result .
- 2 The company has made Investment in IndiaNivesh Renaissace Fund and Kalpvriksha Trust which fair value adjustment of the instrument as per IND AS 109 has been made on availability of relevant documents towards fair market Value. The Fair Market Value of said assets has been made based upon available valuation report as on 31st March 2025.
- 3 This Unaudited Financial Results have been prepared in accordance with the Companies(Indian Acounting 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.
- 4 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.
- 5 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.
- 6 There is no reportable sigment pusuant to IND-AS-108
- 7 Reconcilation of net profit or loss reported in accordance with Indian GAPP to total comprehensive income in accordance with IND-AS for the guarter ended March 31,2025 are as under

Description	Stand	llone
	quarter ended 31.03.2025	Year ended 31.03.2024
Net profit as per previous GAPP(Indian GAPP)	(70:62)	14.55
Less: Fair valuation of investments	883.81	616.22
Net profit for the quarter under IND-AS	813.19	630.77
Other Comprehensiveincome(Net of Income Tax)	-	-
Total Comprehensive income for the quarter	813.19	630.77

8 There are no exceptional/extraordinary items during the quarter ended 31st March , 2025.

9 During the quarter ended 31-03-2025, nil investors' complaints were received and there were nil complaint pending at the end of the quarter.

10 The above results are also available on the website of the Company "www.jumbofinance.co.in"

Place : Mumbai Date : 29-05-2025

For JUMBO FINANCE LIMITED 1Demande ma



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STATEMENT OF ASSETS & LIABILITIES

			(Rs. in lakhs)	
		As at	As at 31-Mar-24	
Sr.No.	Particulars	31-Mar-25		
		Audited	Audited	
	ASSETS			
1	Financial Assets			
a	Cash and Cash Equivalents	3.22	17.23	
b	Loans	784.54	662.76	
с	Investments	1296.75	1810.87	
d	Other Financial Assets	85.87	16.86	
		2170.38	2507.72	
2	Non-Financial Assets			
а	Current Tax Assets-Net	49.29	13.13	
b) Deffered tax assets	79.47	0.20	
	Property-Plant & Equipment	0.00	0.00	
d	Other non-financial assets	2.23	2.23	
		130.99	15.56	
	Total Assets	2301.37	2523.28	
	EQUITY AND LIABILITIES			
1	LIABILITIES			
	Borrowings	394.61	511.02	
	Other financial Liablities	70.15	61.72	
		464.76	572.74	
	Non-Financial Liblities			
	Provisions	2.07	1.66	
	Other Non Financial Liablities	6.64	1.56	
		8.71	3.22	
	Total Liblities	473.47	575.96	
2	Equity:			
а	Share Capital	487.68	487.68	
	Other equity	1340.22	1459.64	
		1827.90	1947.32	
	TOTAL EQUITY AND LIABILITIES	2301.37	2523.28	
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STANDLONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH , 2025

A.	PARTICULARS CASH FLOW FROM OPERATING ACTIVITIES		For the YearEnded 31.03.25		For the YearEnded 31.03.24	
		51.0	3.23	51.05		
A.						
	Net profit / (loss) before Tax		494.15		10.15	
	Add/(Less) Adjustments :					
	Net loss on fair value change		(613.57)		620.61	
	Depreciation		-		-	
	Operating Profit before working capital changes		(119.42)		630.76	
		-	-	-	-	
	Cash flow from operations before tax paid		(119.42)		630.76	
	Less : Direct Taxes paid (net of refund)		(115.43)		0.28	
	Net Cash flow from Operating Activities		(234.85)		631.04	
в.	CASH FLOW FROM INVESTING ACTIVITIES					
	Inventory	-		-		
	Investments made during the year	514.12		(618.56)		
	Other non Financial assets	-		3.83		
	Other Financial assets	(69.01)		14.38		
	Loan given during the year	(121.78)		112.83		
	Net Cash flow from Investing Activities		323.33		(487.52)	
c.	CASH FLOW FROM FINANCING ACTIVITIES					
	Loans borrowed during the year	(116.41)		(137.71)		
	Other NON Current liablities	5.08		1.66		
	Other Current liablities	8.43		7.28		
	Provisions	0.41				
	Net Cash flow from Financing Activities		(102.49)		(128.77)	
	Net increase / (decrease) in Cash and Cash equivalent (A+B+C)		(14.01)		14.75	
	Cash and Cash equivalents as at April 1		17.23		2,48	
	Cash and Cash equivalents as at March 31		3.22		17.23	





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

Subject: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 Scrip Code: 511060

Dear Sir/Madam,

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, 2025.

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 Pras Khandelwal Chief Financial Officer

Partners :Hiren BuchFCAKailashnath ChaturvediFCASandeep ChaturvediFCAChandrakant KotianFCASudesh ShettyFCARonak KothariACA



Independent Auditor's Report on Quarterly Financial Results and Year to Date 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 JUMBO FINANCE LIMITED

Report on the audit of the Financial Results

Opinion

We have audited the accompanying quarterly and annual financial results of **JUMBO FINANCE LIMITED** (the "Company") for the quarter ended March 31, 2025 and for the year ended March 31, 2025, together with the notes thereon (The Statement), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the Security and Exchange Board of India (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 these financial results:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair View in conformity with the recognition and measurement principles laid down in the applicable accounting standards ("Ind AS"), prescribed under section 133 of the Companies Act, 2013 (The Act), read with the relevant rule issued thereunder and other accounting principles generally accepted in India of the net loss and total comprehensive income and financial information for the quarter ended March 31,2025 as well as for the year ended March 31, 2025.

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 Standards 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 results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

The year ended financial results have been prepared on the basis of the standalone audited annual financial statements. The quarterly financial results are derived figures between the audited figures in respect of the year ended March 31, 2025 and the published year to date figures up to December 31,

2024, being the date of the end of the third quarter of the current financial year, which were subject to limited review.

The Company's Board of Directors are responsible for the preparation of these financial results that give 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 Indian Accounting Standards (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 of 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 and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the 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.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are 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 this statement.

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

- Identify and assess the risks of material misstatement of the financial results, 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control,
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.

- 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
 financial results 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. However, future events or conditions may cause the Company to cease to continue
 as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financials results of the Company to express an opinion on the financials result.

Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in

- planning the scope of our audit work and in evaluating the results of our work; and
- to evaluate the effect of any identified misstatements in the Financial Results.

We communicate with those charged with governance regarding, among other matters, the 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 independence, and where applicable, related safeguards.

Other Matters

The standalone annual financial results include the results for the quarter ended 31 March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published audited year to date figures up to the third quarter of the current financial year.

For Hiren Buch Associates Chartered Accountants FRN: 116131W



Chandrakant Kotian Partner M.No.: 046514 UDIN : **25046514BMUKQQ5480**

Date:29th May,2025 Place: Mumbai