



CIN: L67120TZ1994PLC005030

**Shop No. 2, First Floor, Building No. 45-47, Pavalam Street, Big Bazaar, Coimbatore – 641001.
Email – info@djsstocks.com djss2011@gmail.com Website – www.djsstocks.com**

Date: 8th November, 2023

To,
BSE Limited
Corporate Relation Department,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001.

Script Code: 511636

Sub: Outcome of Board Meeting held on Wednesday, 8th November, 2023

Dear Sir/ Madam,

We would like to inform you that a meeting of the Board of Directors of **DJS Stock and Shares Limited** was held on **Wednesday, 8th November, 2023 at 04:30 p.m.** at its Corporate Office at Office No A/128-129, Ostwal Ornate Building No. 1 CHSL, Near Jain Mandir, Jesal Park, Bhayander (East), Thane - 401 105 and transacted the following business:

1. The Board of Directors of the Company have approved the unaudited quarterly financial results of the Company for the quarter and half year ended 30th September, 2023. A copy of the same alongwith Limited Review Report on the said results is enclosed herewith.

The meeting commenced at 04:30 p.m. and concluded at 05:00 p.m.

Kindly take the same on your records.

Thanking you.

Yours faithfully

For DJS Stock and Shares Limited

**Harish Sharma
DIN: 07332874
Managing Director**

Encl.: as above

**Corporate. Off. : A/128-129, Ostwal Ornate Building No. 1 CHSL, Near Jain Mandir,
Jesal Park, Bhayander (E), Thane - 401 105.**

Tel. No. : 8652665514

DJS Stock and Shares Limited

Statement of Unaudited Financial Results for the Quarter and Half Year ended September 30, 2023

(Rupees in lakh, except equity per share data)

| Particulars | Quarter Ended on | | | Half Year Ended on | | Year Ended |
|--|-----------------------------|------------------------------|-----------------------------|-----------------------------|-----------------------------|---------------------------|
| | Sep 30, 2023 (Unaudited) | June 30, 2023 (Unaudited) | Sep 30, 2022 (Unaudited) | Sep 30, 2023 (Unaudited) | Sep 30, 2022 (Unaudited) | Mar 31, 2023 (Audited) |
| Income | | | | | | |
| Revenue from Operations | 0.82 | 0.78 | 2.49 | 1.60 | 7.49 | 20.98 |
| Other Income | - | 6.75 | (1.75) | 6.75 | - | 10.40 |
| Total Income | 0.82 | 7.53 | 0.74 | 8.35 | 7.49 | 31.38 |
| Expenses | | | | | | |
| Purchase of stock-in-trade | - | - | - | - | - | - |
| Change in inventories of stock-in-trade | - | - | - | - | - | - |
| Employee benefits expense | 2.48 | 2.23 | 0.95 | 4.71 | 1.90 | 3.54 |
| Finance Cost | - | - | - | - | - | - |
| Depreciation and amortization expense | - | - | 0.02 | - | 0.03 | 0.05 |
| Other expense | 2.92 | 4.93 | 4.41 | 7.84 | 6.67 | 20.92 |
| Total Expenses | 5.40 | 7.16 | 5.38 | 12.55 | 8.61 | 24.51 |
| Profit/ (Loss) before tax | (4.57) | 0.37 | (4.64) | (4.20) | (1.12) | 6.87 |
| Current Tax | - | - | (0.75) | - | - | - |
| Deferred Tax | - | - | - | - | - | (0.55) |
| Tax expenses | - | - | (0.75) | - | - | (0.55) |
| Net Profit/ (Loss) for the period | (4.57) | 0.37 | (3.89) | (4.20) | (1.12) | 7.42 |
| Other comprehensive income (OCI), net of income tax | | | | | | |
| Items that will not be reclassified to profit or loss | 0.28 | 0.10 | - | 0.38 | - | - |
| Items that will be reclassified to profit or loss | 0.03 | (0.03) | (0.70) | - | (1.11) | (1.36) |
| Tax on above | - | - | - | (0.10) | - | - |
| Total other comprehensive income, net of income tax | 0.30 | 0.08 | (0.70) | 0.28 | (1.11) | (1.36) |
| Total other comprehensive income for the period | (4.27) | 0.45 | (4.59) | (3.92) | (2.23) | 6.06 |
| Paid-up Equity Share Capital (Equity shares of Rs. 1 each) | 754.56 | 754.56 | 754.56 | 754.56 | 754.56 | 754.56 |
| Other equity | | | | | | (113.09) |
| Basic and Diluted Earning Per Share | (0.01) | 0.00 | (0.01) | (0.01) | (0.00) | 0.01 |

Notes:

- The above Unaudited Financial result have been reviewed and recommended by the audit committee and have been approved by the Board of Directors at their meeting held on November 8, 2023. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.
- The aforesaid unaudited financial results for the quarter and half year ended September 30, 2023 has been prepared in accordance with Companies (Indian Accounting Standard) Rule, 2015 as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and in terms of Regulation 33 and Regulation 52 of SEBI (Listing Obligation and disclosure Requirements) Regulations, 2015, as amended.
- The Company is engaged primarily in the financial services and accordingly there are no separate reportable segments as per Ind AS 108 dealing with Operating Segment.
- Previous period figures have been restated or regrouped or rearranged wherever necessary, to make them comparable.
- The company has not received any shareholder / investors complaints during the quarter ended September 30, 2023.

**For and on behalf of Board of Directors of
DJS Stock and Shares Limited**

Harish Sharma
Managing Director
DIN 07332874

November 8, 2023

DJS Stock and Shares Limited

Note 6: Statement of Assets and Liabilities

(₹ in lakh)

| Particulars | As at Sep 30, 2023 (Unaudited) | As at Mar 31, 2023 (Audited) |
|-------------------------------------|--------------------------------------|------------------------------------|
| ASSETS | | |
| Non-current assets | | |
| Property, Plant and Equipment | 0.07 | 0.07 |
| Financial Assets | | |
| - Investment | 309.26 | 308.88 |
| - Other Financial Assets | 205.33 | 189.33 |
| Income Tax Assets (Net) | 2.86 | 2.70 |
| Deferred Tax Asset (Net) | - | 0.00 |
| Current Assets | | |
| Inventories | 2.42 | 2.42 |
| Financial Assets | | |
| -Trade Receivables | 5.96 | 12.96 |
| -Cash and Cash Equivalents | 2.51 | 21.24 |
| -Other Financial assets | 2.37 | - |
| Other Current Assets | 120.31 | 121.40 |
| Total Assets | 651.10 | 659.01 |
| EQUITY AND LIABILITIES | | |
| Equity | | |
| Equity Share Capital | 754.56 | 754.56 |
| Other Equity | (117.00) | (113.09) |
| Liabilities | | |
| Non Current Liabilities | | |
| Deferred Tax Liability (Net) | 0.09 | - |
| Current Liabilities | | |
| Financial Liabilities | | |
| - Trade Payables | 10.18 | 16.73 |
| Other Current Liabilities | 3.27 | 0.80 |
| Total Equity and Liabilities | 651.10 | 659.01 |

DJS Stock and Shares Limited

Note 7: Statement of Cash Flow

(₹ in lakh)

| Particulars | As at | |
|---|----------------|--------------|
| | Sep 30, 2023 | Sep 30, 2022 |
| Profit after tax | (3.92) | (2.23) |
| Adjustment to reconcile net profit to net cash provided by operating activities | | |
| Depreciation & amortization | - | 0.03 |
| Deferred Tax | 0.10 | (0.37) |
| Interest & dividend Income | (1.60) | - |
| Finance Expenses | - | - |
| Change in assets & liabilities | | |
| Investments | (0.38) | 1.48 |
| Trade receivables | 7.00 | 12.19 |
| Income Tax Assets | (0.16) | (0.65) |
| Other current assets | (1.29) | - |
| Other Financials assets | (16.00) | - |
| Trade payables | (6.55) | (10.16) |
| Other financial & other liabilities | 2.47 | (0.09) |
| Cash generated from operating activities | (20.34) | 0.20 |
| Income Tax Paid | - | - |
| Net Cash generated from operating activities | (20.34) | 0.20 |
| Cash flow from investing activities | | |
| Interest Income | 1.60 | - |
| | 1.60 | - |
| Cash flow from financing activities | | |
| | - | - |
| Net cash generated | (18.73) | 0.20 |
| Cash & cash equivalents at the beginning of the year | 21.24 | 55.45 |
| Cash & cash equivalents at the end of the period | 2.51 | 55.66 |
| Reconciliation of cash and cash equivalents as per the cash flow statement | | |
| Cash and cash equivalents as per above comprise of the following | | |
| Cash and cash equivalents | 2.51 | 55.66 |
| Balances per statement of cash flows | 2.51 | 55.66 |



INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30 SEPTEMBER 2023.

To
The Board of Directors
DJS Stock and Shares Limited

We have reviewed the accompanying Statement of unaudited standalone financial results of **DJS Stock and Shares Limited**, for the quarter and half year ended September 30, 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.

This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For and on behalf of
Satya Prakash Natani & Co.
Chartered Accountants
Firm's Registration No.: 115438W



Satya Prakash Natani
Partner
Membership No.: 048091
UDIN: 23048091BGXIZG7816
Mumbai
November 08, 2023