

Statement of Unaudited Financial Results for the Quarter ended 30th June 2019

Sr. No.	Particulars	₹ in lacs			
		Quarter ended		Year Ended	
		30-Jun-19	31-Mar-19	30-Jun-18	31-Mar-19
		Unaudited	Audited	Unaudited	Audited
1	Income from operations				
	(a) Net Sales/Income from operations	419	466	433	1,754
	(b) Other operating income	0	2	0	2
	Total Income from operations (net)	419	468	433	1,756
2	Expenses				
	(a) Cost of materials consumed	123	82	112	422
	(b) Purchase of stock in trade		0	0	0
	(c) Changes in inventories of finished goods,work-in-progress and stock-in-trade	-5	27	9	22
	(d) Employees benefits expense	126	136	125	524
	(e) Finance cost	15	19	17	74
	(f) Depreciation and amortisation expense	29	27	29	120
	(g) Other Expenses	124	131	140	507
	Total Expenses	412	422	432	1669
3	Profit/(Loss) before Exceptional and extraordinary items and tax (1-2)	7	46	1	87
4	Exceptional items	0	0	0	0
5	Profit/(Loss) before extraordinary items and tax (3-4)	7	46	1	87
6	Extraordinary Items	0	0	0	0
7	Profit/(Loss) before tax (5-6)	7	46	1	87
8	Tax Expenses (including Deferred Tax)	0	26	0	26
1	1 Current Tax (MAT)	0	8	0	18
2	2 Deferred Tax	0	17	0	17
3	3 Mat Credit adjustments / lapse	0	8	0	8
4	4 MAT Credit C/f	0	-7	0	-17
9	Net Profit / (Loss) for the period (7 +/- 8)	7	20	1	61
10	Other Comprehensive Income	0	0	0	0
A	(i) Items that will not be reclassified to profit or loss	0	0	0	0
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0		0	
B	(i) Items that will be reclassified to profit or loss	0	0	0	0
	(ii) Income tax relating to items that will be reclassified to profit or loss	0	0	0	0
11	Total Comprehensive income for the period/year (9+10)(Comprising Profit and Other Comprehensive income for the period)	7	20	1	61
12	Paid up equity share capital (face value of Rs. 10/- each)	150	150	150	150
13	Other equity				238
14	Earnings Per Share (of Rs. 10/-each)				
	(a) Basic	0.47	1.32	0.09	4.08
	(b) Diluted	0.47	1.32	0.09	4.08



Notes to Statement of Unaudited Financial Results for the Quarter ended 30th June 2019

- (1) The Company is operating in a single segment - gear and special cutting tools.
- (2) Deferred Tax impact has not been considered for the quarter ended June 19 which will be considered annually.
- (3) The figures for the quarter ended March 31, 2019 are the balancing figures between audited figures in respect of the full financial year FY 19 and the limited review year-to-date published figures for the nine months period ended December 31, 2018.
- (4) The unaudited financial results prepared in accordance with Indian Accounting Standards (Ind AS) for the quarter ended June 30, 2019 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 14th August, 2019. The same have also been subject to Limited Review by the Statutory Auditors.
- (5) The company has no subsidiary, joint ventures or associates, hence consolidation of results are not required.
- (6) Figures for the previous periods have been regrouped/re-classified to conform to the classification of the current period.

PLACE: MUMBAI
DATE: 14/08/2019

By Order of the Board
For JAINEX AAMCOL LIMITED


(RAHUL DUGAR)



DIRECTOR
DIN - 00013704





Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and disclosure Requirements) Regulation, 2015, as amended

TO,
THE BOARD OF DIRECTORS
JAINEX AAMCOL LIMITED

1. We have reviewed the accompanying Statement of Unaudited Financial Results of Jainex Aamcol Limited ("the Company"), for the quarter ended June 30, 2019 ("the Statement"), 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 Regulation") read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ("the Circular").
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. 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 Engagement (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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures 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.
4. 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 the recognition and measurement principles laid down in the applicable Indian Accounting Standard (Ind AS) specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

for **P. M. BHARGAVA & CO**
CHARTERED ACCOUNTANTS

FRN 145087W

Bhargava
P. M. BHARGAVA
(PROPRIETOR)

M. No. 100595

UDIN : 19100595 AAAAAC 5335

Place : MUMBAI

Date : 14th AUGUST, 2019

