

JAINEX AAMCOL LIMITED

Regd. Office : 405/406,Shardachamber, 15 Sir V.T.Marg, New Marine Lines, Mumbai - 400 020.

CIN: L74999MH1947PLC005695

Statement of Standalone UnAudited Financial Results for the Quarter ended 30th June 2021

Sr. No.	PART I Particulars	₹ in lacs			
		Quarter ended		Year Ended	
		30-Jun-21 UnAudited	31-Mar-21 Audited	30-Jun-20 UnAudited	31-Mar-21 Audited
1	Income from operations				
	(a) Net Sales/Income from operations	375	419	92	1200
	(b) Other operating income	-	1	-	2
	Total Income from operations (net)	375	420	92	1202
2	Expenses				
	(a) Cost of materials consumed	111	85	26	272
	(b) Purchase of stock in trade	-	-	-	-
	(c) Changes in inventories of finished goods,work-in-progress and stock-in-trade	(36)	5	(2)	9
	(d) Employees benefits expense	121	147	67	421
	(e) Finance cost	9	24	7	45
	(f) Depreciation and amortisation expense	28	29	29	114
	(g) Other Expenses	107	102	42	333
	Total Expenses	340	392	169	1194
3	Profit/(Loss) before Exceptional and extraordinary items and tax (1-2)	35	28	(77)	8
4	Exceptional items	-	-	-	-
5	Profit/(Loss) before extraordinary items and tax (3-4)	35	28	(77)	8
6	Extraordinary Items	-	-	-	-
7	Profit/(Loss) before tax (5-6)	35	28	(77)	8
8	Tax Expenses (including Deferred Tax)	9	15	(22)	(4)
	1 Current Tax - Adjustment (MAT)	6	1	-	1
	2 Deferred Tax (Net)	9	15	(22)	(4)
	3 Mat credit reinstatement/lapse	-	-	-	-
	4 MAT Credit Entitlement / Adjustment / C/f	(6)	(1)	-	(1)
9	Net Profit / (Loss) for the period (7 +/- 8)	26	13	(55)	12
10	Other Comprehensive Income	-	-	-	-
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
11	Total Comprehensive income for the period/year (9+10)(Comprising Profit and Other Comprehensive income for the period)	26	13	(55)	12
12	Paid up equity share capital (face value of Rs. 10/- each)	150	150	150	150
13	Other equity				220
14	Earnings Per Share (of Rs. 10/-each)				
	(a) Basic	1.75	0.83	(3.65)	0.77
	(b) Diluted	1.75	0.83	(3.65)	0.77



NOTES :

- (1) The Company's operations were impacted by the second wave of the Covid-19 pandemic and the recovery was seen in the later part of the quarter ended June 30,2021. Based on its assessment of business/economic conditions, the Company expects to recover the carrying value of its assets. The Company will continue to evaluate the pandemic related uncertainty arising from the on-going second wave and update its assessment.
- (2) The unaudited financial results prepared in accordance with Indian Accounting Standards (Ind AS) for the quarter ended June 30, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on August 3rd, 2021. The same have also been subject to Limited Review by the Statutory Auditors.
- (3) The company's main product lines are in gear cutting tools which contributes over 90% (previous year 90%) of its revenue. The contribution from the balance operation is mostly involving common processes and use of the same machineries of main product lines and thus the company's operations is considered as a single segment.
- (4) The Company has no subsidiary, joint venture or associates, hence consolidation of results are not required.
- (5) The figures for the quarter ended 31st March, 2021 represents the difference between the audited figures in respect of full financial year and the published figures of nine months ended 31st December, 2020. The company does not have any exceptional item to report for the current quarter.
- (6) The figures for the previous periods have been regrouped/rearranged wherever necessary.

PLACE: MUMBAI
DATE: 03-08-2021

By Order of the Board
For JAINEX AAMCOL LIMITED

(RAHUL DUGAR)
DIRECTOR
DIN -00013704





P.M. BHARGAVA & CO
CHARTERED ACCOUNTANTS
FRN 145087W

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INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS TO THE BOARD OF DIRECTORS OF 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, 2021 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('the Regulation') as amended from time to time.
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 (the Act), as amended and read with relevant rules issued from time to time thereunder and other accounting principles generally accepted in India, 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 Standards 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from 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 and read with relevant rules/circulars issued from time to time 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 Circulars issued from time to time, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. **Emphasis of Matter**
We draw attention to note (1) to the Standalone Financial Results in which the company describes the uncertainty arising from the COVID 19 pandemic. Our conclusion on the statement is not modified in respect of this matter.

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

FRN No. 145087W
P.M. BHARGAVA
M. No. 100595
MUMBAI
P. M. BHARGAVA
(PROPRIETOR)

M. No. 100595

UDIN: 21100595 AAAAAL 8316

Place : MUMBAI

Date : 3RD AUGUST, 2021