

## Statement of Standalone Unaudited Financial Results for the Quarter and six months ended 30th September 2018

Sr. No.	PART I Particulars	₹ in lacs					
		Quarter ended			Six month ended		Year Ended
		30-Sep-18	30-Jun-18	30-Sep-17	30-Sep-18	30-Sep-17	31-Mar-18
	(Refer Notes Below)	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Income from operations</b>						
	(a) Net Sales/Income from operations	381	433	418	814	744	1,576
	(b) Other operating income			0	0	0	3
	<b>Total Income from operations (net)</b>	<b>381</b>	<b>433</b>	<b>418</b>	<b>814</b>	<b>744</b>	<b>1,579</b>
2	<b>Expenses</b>						
	(a) Cost of materials consumed	127	112	109	239	205	443
	(b) Purchase of stock in trade	0	0	0	0	0	0
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-42	9	9	-33	-31	-44
	(d) Employees benefits expense	127	125	116	252	228	485
	(e) Finance cost	18	17	23	35	48	91
	(f) Depreciation and amortisation expense	32	29	30	61	61	114
	(g) Excise duty/Service Tax	0	0	3	0	39	26
	(h) Other Expenses	111	140	106	251	207	445
	<b>Total Expenses</b>	<b>373</b>	<b>432</b>	<b>396</b>	<b>805</b>	<b>757</b>	<b>1560</b>
3	<b>Profit/(Loss) before Exceptional and extraordinary items and tax ( 1-2)</b>	<b>8</b>	<b>1</b>	<b>22</b>	<b>9</b>	<b>-13</b>	<b>19</b>
4	Exceptional items	0	0	0	0	0	0
5	<b>4)</b>	<b>8</b>	<b>1</b>	<b>22</b>	<b>9</b>	<b>-13</b>	<b>19</b>
6	Extraordinary Items	0	0	0	0	0	0
7	<b>Profit/(Loss) before tax (5-6)</b>	<b>8</b>	<b>1</b>	<b>22</b>	<b>9</b>	<b>-13</b>	<b>19</b>
8	<b>Tax Expenses (including Deferred Tax)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22</b>
1	1 Current Tax - (MAT)	2	0	0	2	0	0
2	2 MAT Credit Entitlement	(2)	0	0	(2)	0	0
3	3 Deferred Tax	0	0	0	0	0	22
9	<b>Net Profit / (Loss) for the period ( 7 +/- 8)</b>	<b>8</b>	<b>1</b>	<b>22</b>	<b>9</b>	<b>-13</b>	<b>-3</b>
10	<b>Other Comprehensive Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
A	(i) Items that will not be reclassified to profit or loss	0	0	0	0	0	0
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0	0	0	0	0	0
B	(i) Items that will be reclassified to profit or loss	0	0	0	0	0	0
	(ii) Income tax relating to items that will be reclassified to profit or loss	0	0	0	0	0	0
11	<b>Total Comprehensive income for the period/year (9+10)(Comprising Profit and Other Comprehensive income for the period)</b>	<b>8</b>	<b>1</b>	<b>22</b>	<b>9</b>	<b>-13</b>	<b>-3</b>
12	Paid up equity share capital (face value of Rs. 10/- each)	150	150	150	150	150	150
13	Other equity						177
14	<b>Earnings Per Share (of Rs. 10/-each)</b>						
	(a) Basic	0.48	0.09	1.47	0.57	-0.87	-0.20
	(b) Diluted	0.48	0.09	1.47	0.57	-0.87	-0.20



**NOTES :**

- (1) Revenue for the period upto June 30, 2017 includes excise duty collected from customers. Revenue from July 1, 2017 onwards is exclusive of Goods and Service Tax which subsumed the excise duty.
- (2) The post applicability of Goods and Service Tax (GST) with effect from 1st July, 2017, revenue from operations during the quarter is disclosed net of GST. Accordingly, the revenue from operations and other expenses for the six months ended on 30th September, 2018 are not comparable with the previous periods presented in the results.
- (3) In addition to depreciation, impairment amounting to Rs.3.97 lakhs (previous period / year - Rs. Nil) have been recognised in Profit and Loss during the current quarter.
- (4) Deferred Tax impact has not been reported for the half year ended September 18 which will be considered annually.
- (5) The unaudited financial results prepared in accordance with Indian Accounting Standards (Ind AS) for the half year ended September 30, 2018 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 14th November, 2018. The same have also been subject to Limited Review by the Statutory Auditors.
- (6) Figures for the previous periods have been regrouped/re-classified to conform to the classification of the current period.

PLACE: MUMBAI  
DATE: 14/11/2018



By Order of the Board  
For JAINEX AAMCOL LIMITED

  
(RAHUL DUGAR)  
DIRECTOR  
DIN - 00013704



# JAINEX AAMCOL LIMITED

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

CIN: L74999MH1947PLC005695

	Standalone / Consolidated Statement of Assets and Liabilities	As at (current half year end / year end)	As at (previous year end)
		30/09/2018	31/03/2018
	Particulars		
<b>A</b>	<b>ASSETS</b>	₹	₹
<b>1</b>	<b>Non- Current assets</b>		
	(a) Property, Plant and Equipment	83308839	83464245
	(b) Intangible Assets	104323	109778
	(c) Financial Assets		
	i Others	2993437	2757976
	(d) Defferred tax assets (net)	364331	364331
	<b>Sub-total - Non-current assets</b>	<b>86770930</b>	<b>86696330</b>
<b>2</b>	<b>Current assets</b>		
	(a) Inventories	35319556	32021325
	(b) Financial Assets		
	i Trade receivables	35484667	42464361
	ii Cash and cash equivalents	797017	1884664
	iii Other Bank Balances	15000	15000
	© Other current assets	600468	730478
	<b>Sub-total -Current assets</b>	<b>72216708</b>	<b>77115828</b>
	<b>TOTAL - ASSETS</b>	<b>158987638</b>	<b>163812158</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	(a) Equity Share capital	14993940	14993940
	(b) Other Equity	18552573	17699529
	(c) Money received against share warrants	0	0
	<b>Sub-total - Equity</b>	<b>33546513</b>	<b>32693469</b>
<b>2</b>	<b>Share application money pending allotment</b>	0	0
<b>3</b>	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	i Borrowings	10415790	13415790
	ii Others	27344400	25394400
	(b) Provisions	389897	389897
	<b>Sub-total - Non-current liabilities</b>	<b>38150087</b>	<b>39200087</b>
<b>4</b>	<b>Current liabilities</b>		
	(a) Financial Liabilities		
	i Borrowings	23957715	24452235
	ii Current Maturities - Long Term	14017480	16332633
	iii Trade payables	33405380	37715233
	(b) Other current liabilities	7774971	6951602
	(c) Provisions	7726096	6192628
	(d) Current Tax Liabilities (Net)	409396	274271
	<b>Sub-total - Current liabilities</b>	<b>87291038</b>	<b>91918602</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>158987638</b>	<b>163812158</b>



*[Handwritten Signature]*





**LIMITED REVIEW REPORT**

**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 and half year ended September 30, 2018 ("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 modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
2. 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report 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 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 stated above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the aforesaid Indian Accounting Standards ("Ind AS") and other accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July 2016, 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

  
**P. M. BHARGAVA**  
(PROPRIETOR)  
M. No. 100595



Place : MUMBAI

Date : 14<sup>th</sup> NOVEMBER, 2018