

JAINEX AAMCOL LIMITED

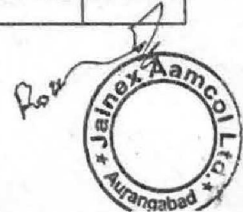
Regd. Office : L-3 MIDC AREA, CHIKALTHANA, AURANGABAD - 431006.

CIN: L74999MH1947PLC005695

Statement of Standalone Audited Financial Results for the Quarter ended 30th September 2024

Sr. No.	PART I Particulars	(RS IN LAKHS)					
		Quarter ended			Six months ended		Year ended
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
		(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Audited)
1	Income from Operations						
	(a) Net Sales and revenue from Operations	548.45	579.58	533.38	1128.03	985.01	2094.40
	(b) Other Income (Net)	0.86	0.09	0.00	0.95	0.00	3.62
	Total Income from operations (net)	549.31	579.67	533.38	1128.98	985.01	2098.02
2	Expenses						
	(a) Cost of materials consumed	127.53	153.77	147.89	281.30	299.22	617.84
	(b) Stores, Spares and Tools Consumed	19.21	24.90	19.35	44.11	43.19	79.03
	(c) Purchase of stock in trade						
	(d) Changes in inventories of finished goods, work-in-progress and stock-in-trade	10.49	-5.37	6.25	5.12	-69.19	-34.30
	(e) Other Manufacturing and Operating Expenses	76.45	78.37	50.58	154.82	138.01	283.86
	(f) Employees benefits expenses	207.10	173.78	160.58	380.88	319.14	649.87
	(g) Finance cost	9.52	8.85	10.70	18.37	21.92	40.86
	(h) Depreciation and Impairment expenses	15.89	15.75	16.94	31.64	32.14	65.32
	(i) Sales, Administration and Other Expenses	74.06	85.45	88.28	159.51	155.19	321.02
	Total Expenses	540.25	535.50	500.57	1075.75	939.62	2023.50
3	Profit/(Loss) before Exceptional and extraordinary items and tax (1-2)	9.06	44.17	32.81	53.23	45.39	74.52
4	Exceptional Items						
5	Profit/(Loss) before extraordinary items and tax (3-4)	9.06	44.17	32.81	53.23	45.39	74.52
6	Extraordinary Items						
7	Profit/(Loss) before tax (5-6)	9.06	44.17	32.81	53.23	45.39	74.52
8	Tax Expenses (including Deferred Tax)	1.56	11.10	-0.99	12.66	19.34	22.58
1	Current Tax	4.06	15.88	11.60	19.94	18.42	28.71
2	Deferred Tax (Net)	-2.50	-4.78	-12.59	-7.28	0.92	-6.13
3	MAT credit Entitlement						
9	Net Profit / (Loss) for the period (7 +/- 8)	7.50	33.07	33.80	40.57	26.05	51.94
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)	7.50	33.07	33.80	40.57	26.05	51.94
12	Paid up Equity share capital (face value of Rs. 10/- each)	149.94	149.94	149.94	149.94	149.94	149.94
13	Other Equity (including capital reserve, capital redemption reserve, share premium and retained earnings)						542.06
14	Earnings Per Share (of Rs. 10/-each)						
(a)	Basic	0.50	2.21	2.26	2.71	1.74	3.47
(b)	Diluted	0.50	2.21	2.26	2.71	1.74	3.47

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NOTES :

- (1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on November 25 th , 2024
- (2) The company's main product lines are in gear cutting tools which contributes over 93% (previous year 92%) 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 operation is considered as a single segment.
- (3) The Company has no subsidiary, joint venture or associates, hence consolidation of results are not required.
- (4) The figures for the previous periods have been regrouped/rearranged wherever necessary.

Rohit



PLACE: AURANGABAD
DATE : 25TH NOVEMBER, 2024



JAINEX AAMCOL LIMITED

Regd. Office : L-3, MIDC AREA, CHIKALTHANA, AURANGABD-431006.
CIN: L74999MH1947PLC005695

Statements of assets and liabilities as per Regulation 33(3)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

		Rs. In Lakhs	
		As at 30.09.2024 (Reviewed)	As at 31.03.2024 Audited
A	ASSETS		
1	Non- Current Assets		
	(a) Property, Plant and Equipment	375.88	402.54
	(b) Capital Work in Progress	458.39	0.00
	(c) Intangible Assets	0.00	0.00
	(d) Financial Assets		
	i Others	45.56	56.01
	(d) Defferred Tax Assets (net)	0.00	0.00
	Sub-Total - Non-Current Assets	879.83	458.55
2	Current Assets		
	(a) Inventories	697.60	544.52
	(b) Financial Assets		
	i Trade Receivables	509.52	562.46
	ii Cash and Cash Equivalents	34.42	19.22
	iii Other Bank Balances *	16.57	0.15
	(c) Other Current Assets	34.02	29.24
	Sub-Total-Current Assets	1292.13	1155.59
	TOTAL - ASSETS	2171.96	1614.14
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	149.94	149.94
	(b) Other Equity	582.64	542.06
	Sub-Total - Equity	732.58	692.00
2	Share Application Money Pending Allotment	0.00	0.00
3	Liabilities		
	Non-Current Liabilities		
	(a) Financial Liabilities		
	i Borrowings	380.75	13.00
	ii Others	0.00	0.00
	(b) Provisions	0.00	0.00
	(c) Defferred Tax Liabilities (net)	8.98	16.25
	Sub-Total - Non-Current Liabilities	389.73	29.25
4	Current Liabilities		
	(a) Financial Liabilities		
	i Borrowings	424.69	405.58
	ii Trade Payables	0.00	0.00
	(a) Dues of micro and small enterprises	2.83	4.96
	(b) Dues of creditors other than micro and small enterprises .	485.05	349.15
	iii Other Financial Liabilities	0.00	0.00
	(b) Other Current Liabilities	16.98	22.54
	(c) Provisions	117.25	110.66
	(d) Current Tax Liabilities (Net)	2.85	0.00
	Sub-Total - Current Liabilities	1049.65	892.89
	TOTAL - EQUITY AND LIABILITIES	2171.96	1614.14



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JAINEX AAMCOL LIMITED

Condensed statement of Cash Flows as per Regulation 33(3)(g) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

Rs. In Lakhs

Sr. No.	Particulars	Year Ended	Year Ended
		30th Sep,24 (Reviewed)	31st Mar,24 Audited
A.	Cash flow from operating activities		
1	Net Profit / (Loss) before extraordinary Items and tax	53.24	74.52
	<u>Adjustments for:</u>		
	Depreciation and amortisation	31.63	65.32
	Impairment in respect of Other Property and Plant & Equipment	-	-
	Balances written back	-	-
	(Profit)/Loss on sale of Assets	-	-
	Finance costs	18.38	40.86
	Interest income	-	(0.80)
2	Operating profit / (loss) before working capital changes	103.25	179.90
	<u>Changes in working capital:</u>		
	<u>Adjustments for (increase) / decrease in operating assets:</u>		
	Inventories	153.07	2.63
	Trade receivables	(52.95)	82.98
	Financial assets - Loans	-	-
	Other current assets	4.78	(2.76)
	Non current - Loans	(10.45)	(15.47)
		94.45	67.38
	<u>Adjustments for Increase / (decrease) in operating liabilities:</u>		
	Trade payables	133.77	117.81
	Non current liabilities provisions	-	-
	Current Long term Borrowing (maturities)	-	-
	Other Financial Liabilities	-	-
	Other Current Liabilities	(5.56)	(17.45)
	Current Provisions	6.59	23.13
	Current tax liabilities (net)	2.86	-
		137.66	123.49
	Cash flow from extraordinary Items	-	-
	Cash generated from operations	(43.21)	(56.11)
	Net income tax (paid) / refunds	(19.94)	(28.71)
3	Net cash flow from / (used in) operating activities (A)	126.52	207.30
B.	Cash flow from investing activities		
	Capital expenditure on fixed assets, including capital advances	(463.36)	(109.78)
	Proceeds from sale of fixed assets	-	-
	Interest received	-	0.80
	Cash flow from extraordinary Items	-	-
	Net cash flow from / (used in) investing activities (B)	(463.36)	(108.98)

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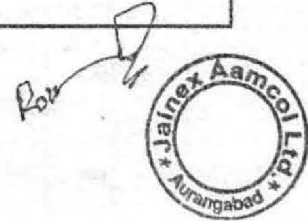
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Condensed statement of Cash Flows as per Regulation 33(3)(g) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

Sr. No.	Particulars	Year Ended	Year Ended
		30th Sep,24 (Reviewed)	31st Mar,24 Audited
C.	Cash flow from financing activities		
	Proceeds from long-term borrowings (TLs/Usl)	367.75	(97.03)
	Net increase / (decrease) in working capital borrowings	19.10	57.48
	Proceeds from other short-term borrowings	0.00	0.00
	Finance cost	(18.38)	(40.86)
	Net cash flow from / (used in) financing activities (C)	368.47	(80.41)
	Net Increase / (decrease) in Cash and cash equivalents (A+B+C)	31.63	17.91
	Cash and cash equivalents at the beginning of the year	19.37	1.46
	Cash and cash equivalents at the end of the year *	51.00	19.37
	Reconciliation of Cash and cash equivalents with the Balance Sheet:		
	Cash and cash equivalents as per Balance Sheet	51.00	19.37
*	Comprises:		
a)	Cash on hand	0.28	0.59
b)	Balances with banks		
	(i) In current accounts	34.14	18.63
	(ii) In earmarked accounts	16.58	0.15
		51.00	19.37

Note: Statement of Cash Flows has been prepared under the indirect method as set out in the Indian Accounting Standard (Ind AS) 7 "Statement of Cash Flows" as specified in the Companies (Indian Accounting Standards) Rules, 2015

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JAINEX AAMCOL LIMITED

Additional disclosures as per Regulation 52(4) of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015:

Sr. No.	Particulars	Quarter Ended			Six Month ended		Year Ended
		Sep 30 2024	June 30 2024	30-Sep-23	Sep-24	Sep-23	31-Mar-24
1	Debt - Equity Ratio (no. of times) Debt - Equity Ratio = Total Borrowings including unsecured loans divided by Equity + Reserves (excluding capital reserve)	1.07	0.58	0.67	1.07	0.67	0.62
2	Debt Service Coverage Ratio (DSCR) (no. of times) DSCR = (Profit before interest, depreciation, tax and exceptional items divided by (interest expenses together with principal repayments of long-term debt excluding unsecured loans during the period and cash flow on settlement of derivatives contracts related to borrowings)	2.89	3.18	1.83	4.11	1.4	1.66
3	Interest Service Coverage Ratio (ISCR) (no. of times) ISCR = Profit before total interest, tax and exceptional items divided by interest expense	2.12	5.99	4.37	4.14	3.29	2.89
4	Current Ratio Current ratio = Current assets divided by Current liabilities	1.23	1.32	1.39	1.23	1.39	1.29
5	Long Term Debt to Working Capital Ratio Long term debt to working capital ratio = Long term borrowings (including current maturities of long term borrowings) divided by Current assets (-) Current liabilities (excluding current maturities of long term borrowings)	1.38	0.33	0.41	0	0.41	0.38
6	Bad Debts to Accounts Receivable Ratio Bad debts to accounts receivable ratio = Bad debts divided by Average gross trade receivables	0.00	0.00	0.00	0.00	0.00	0.00
7	Current Liability Ratio Current liability ratio = Current liabilities divided by Total liabilities	0.73	0.97	0.9	0.73	0.9	0.97
8	Total Debt to Total Assets Ratio Total debt to total assets ratio = Total borrowings (secured and unsecured + wcl) divided by Total assets	0.35	0.24	0.28	0.35	0.28	0.26
9	Debtors Turnover Ratio Debtors turnover ratio = Revenue from operations for trailing 12 months (net of GST) divided by Average gross trade receivables	4.46	4.54	4.69	4.94	4.69	4.02
10	Operating Margin (%) Operating margin (%) = Profit before depreciation, interest, tax and exceptional items from continuing operations (-) Other income divided by Revenue from operations	6.04%	11.87%	11.15%	9.04%	9.89%	8.58%

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Sr. No.	Particulars	Quarter Ended			Six Month ended		Year Ended
		Sep 30 2024	June 30 2024	30-Sep-23	Sep-24	Sep-23	31-Mar-24
11	Net Profit Margin (%) Net profit margin (%) = Net profit after tax from continuing operations and discontinued operations divided by Revenue from operation	1.37%	5.71%	6.34%	3.60%	2.64%	2.48%
12	Inventory Turnover Ratio Inventory turnover ratio in days = Average inventory divided by sales of products in days	120	113	119	114	118	100
13	Net Worth (Rs in Lakhs) Net worth as per section 2(57) of Companies Act, 2013	718	710	651.1	718	651.1	677
14	Total Borrowings (Rs in Lakhs)	765.59	411.34	433.88	765.59	433.88	418.58

Figures for previous periods have been regrouped/reclassified to confirm to the classification of the current periods and are as per audited balance sheet.

The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 25.11.2024

PLACE: AURANGABAD
DATE : 25TH NOVEMBER, 2024



Limited Review Report on the Unaudited Financial Results for Quarter/Half year ended 30th September, 2024 of the Jainex Aamcol Limited under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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/half year ended 30th September, 2024 ("the Statement").
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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations'). 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 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 Corporation 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 applicable Indian accounting standards and other recognized accounting practices



and policies has not disclosed the information required to be disclosed in terms of Regulation 33 and of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For R K Jagetiya & Co
Chartered Accountants
FRN 146264W



(Ravi K Jagetiya)
Proprietor
Membership No. 134691
Date: 25th November, 2024
Place: Mumbai
UDIN: 24134691BKADIO4797

