
**Limited Review Report on the Quarter ended 31st December, 2024
Financial Results of the Jainex Aamcol Limited under the SEBI (Listing
Obligations and Disclosure Requirements) Regulations, 2015, as
amended**

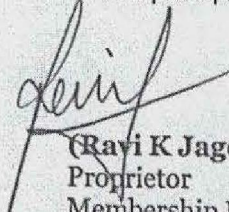
To
The Board of Directors of
Jainex Aamcol Limited

1. We have reviewed the accompanying statement of unaudited financial results of Jainex Aamcol Ltd ("the Company") for the quarter/nine month ended 31 December, 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 Accounting Standard 25 "Interim Financial Reporting" ('AS-25'), 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 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 Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

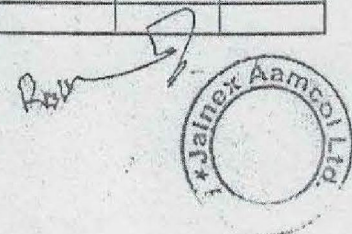
For R K Jagetiya & Co
Chartered Accountants
FRN 146264W



(Ravi K Jagetiya)
Proprietor
Membership No. 134691
Date: 14th February, 2024
Place: Mumbai
UDIN: 25134691BMGTAD1839

Statement of Standalone Un Audited Financial Results for the Quarter and Nine month ended 31st December 2024


Sr. No.	PART I	Particulars	Rs. In Lakhs					
			Quarter ended			Nine Month ended		Year ended
			31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
			(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Audited)
1		Income from Operations						
	(a)	Net Sales and revenue from Operations	658.04	548.45	497.71	1786.06	1482.72	2094.40
	(b)	Other Income (Net)	-0.04	0.86	0.17	0.92	0.17	3.62
		Total Income from operations (net)	658.00	549.31	497.88	1786.98	1482.89	2098.02
2		Expenses						
	(a)	Cost of materials consumed	221.94	127.53	171.27	503.24	470.49	617.84
	(b)	Stores, Spares and Tools Consumed	32.49	19.21	10.33	76.60	53.53	79.03
	(c)	Purchase of stock in trade						
	(d)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	10.47	10.49	-17.54	15.59	-86.74	-34.30
	(e)	Other Manufacturing and Operating Expenses	63.31	76.45	78.40	218.14	216.41	283.86
	(f)	Employees benefits expenses	213.16	207.10	164.10	594.04	483.24	649.87
	(g)	Finance cost	8.09	9.52	12.43	26.46	34.34	40.86
	(h)	Depreciation and Impairment expenses	15.93	15.89	15.32	47.56	47.46	65.32
	(i)	Sales, Administration and Other Expenses	90.97	74.06	79.25	250.47	234.45	321.02
		Total Expenses	656.36	540.25	513.56	1732.10	1453.18	2023.50
3		Profit/(Loss) before Exceptional and extraordinary items and tax (1-2)	1.64	9.06	-15.68	54.88	29.71	74.52
4		Exceptional items						
5		Profit/(Loss) before extraordinary items and tax (3-4)	1.64	9.06	-15.68	54.88	29.71	74.52
6		Extraordinary items						
7		Profit/(Loss) before tax (5-6)	1.64	9.06	-15.68	54.88	29.71	74.52
8		Tax Expenses (including Deferred Tax)	0.47	1.56	-10.36	13.14	8.98	22.58
1		Current Tax	-1.71	4.06	-6.62	18.23	11.80	28.71
2		Deferred Tax (Net)	2.18	-2.50	-3.74	-5.09	-2.82	-6.13
3		MAT credit Entitlement						
9		Net Profit / (Loss) for the period (7 +/- 8)	1.17	7.50	-5.32	41.74	20.73	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)	1.17	7.50	-5.32	41.74	20.73	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	0.08	0.50	-0.36	2.79	1.39	3.47
	(b)	Diluted	0.08	0.50	-0.36	2.79	1.39	3.47



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 February 14th, 2025
- (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.

For JAINEX AAMCOL LTD.


M.Z. Kothari
Managing DirectorPLACE: AURANGABAD
DATE : 14.02.2025

JAINEX AAMCOL LIMITED

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

Sr. No.	Particulars	Quarter Ended			Nine Month ended		Year Ended
		31-Dec-24	30-Sep-24	31-Dec-23	Dec 31 2024	Dec 31 2023	31-Mar-24
1	<u>Debt - Equity Ratio (no. of times)</u> Debt - Equity Ratio = Total Borrowings Including unsecured loans divided by Equity + Reserves (excluding capital reserve)	1.25	1.07	0.66	1.25	0.66	0.62
2	<u>Debt Service Coverage Ratio (DSCR) (no. of times)</u> 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)	1.60	2.89	0.57	2.60	1.23	1.66
3	<u>Interest Service Coverage Ratio (ISCR) (no. of times)</u> ISCR = Profit before total interest, tax and exceptional items divided by Interest expense	1.20	2.12	-0.50	3.19	1.98	2.89
4	<u>Current Ratio</u> Current ratio = Current assets divided by Current liabilities	1.25	1.23	1.33	1.25	1.33	1.29
5	<u>Long Term Debt to Working Capital Ratio</u> 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)	1.62	1.38	0.45	1.62	0.45	0.38
6	<u>Bad Debts to Accounts Receivable Ratio</u> 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	<u>Current Liability Ratio</u> Current liability ratio = Current liabilities divided by Total liabilities	0.66	0.73	0.91	0.66	0.91	0.97
8	<u>Total Debt to Total Assets Ratio</u> Total debt to total assets ratio = Total borrowings (secured and unsecured + wcl) divided by Total assets	0.40	0.35	0.28	0.4	0.28	0.26
9	<u>Debtors Turnover Ratio</u> Debtors turnover ratio = Revenue from operations for trailing 12 months (net of GST) divided by Average gross trade receivables	4.83	4.46	4.58	4.83	4.58	4.02
10	<u>Operating Margin (%)</u> Operating margin (%) = Profit before depreciation, interest, tax and exceptional items from continuing operations (-) Other income divided by Revenue from operations	3.90%	6.04%	2.02%	7.14%	7.25%	8.58%

Q3/FY 25- Page (3)



Sr. No.	Particulars	Quarter Ended				Year Ended	
		31-Dec-24	30-Sep-24	31-Dec-23	Dec 31 2024	Dec 31 2023	31-Mar-24
11	<u>Net Profit Margin (%)</u> Net profit margin (%) = Net profit after tax from continuing operations and discontinued operations divided by Revenue from operation	0.18%	1.37%	-1.07%	2.34%	1.40%	2.48%
12	<u>Inventory Turnover Ratio</u> Inventory turnover ratio= In days = Average Inventory divided by sales of products In days	96	120	115	96	115	100
13	<u>Net Worth (Rs in Lakhs)</u> Net worth as per section 2(57) of Companies Act,2013	719	718	645.79	719	645.79	677
14	<u>Total Borrowings (Rs in Lakhs)</u>	898.3	765.59	427.35	898.3	427.35	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 14.02.2025

PLACE: AURANGABAD
DATE : 14.02.2025



For JAINEX AAMCOL LTD.

M.Z.Kothari
Managing Director



B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.
: Not Applicable

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES:

S. No.	Particulars	In INR Crore.
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	0

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) :
Not Applicable

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter)
: Not Applicable

For JAINEX AAMCOL LTD.

M.Z. Kothari
Managing Director

