

Statement of Standalone Unaudited Financial Results for the Quarter and nine months ended 31st December 2018

Sr. No.	PART I Particulars	₹ in lacs					
		Quarter ended			Nine month ended		Year Ended
		31-Dec-18	30-Sep-18	30-Dec-17	31-Dec-18	31-Dec-17	31-Mar-18
	(Refer Notes Below)	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from operations						
	(a) Net Sales/Income from operations	474	381	381	1,288	1,125	1,576
	(b) Other operating income	0			0	0	3
	Total Income from operations (net)	474	381	381	1,288	1,125	1,579
2	Expenses						
	(a) Cost of materials consumed	101	127	106	340	311	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	28	-42	7	-5	-24	-44
	(d) Employees benefits expense	136	127	118	388	346	485
	(e) Finance cost	20	18	22	55	70	91
	(f) Depreciation and amortisation expense	32	32	31	93	92	114
	(g) Excise duty/Service Tax	0	0	-13	0	26	26
	(h) Other Expenses	125	111	100	376	307	445
	Total Expenses	442	373	371	1247	1128	1560
3	Profit/(Loss) before Exceptional and extraordinary items and tax (1-2)	32	8	10	41	-3	19
4	Exceptional items	0	0	0	0	0	0
5	Profit/(Loss) before extraordinary items and tax (3-4)	32	8	10	41	-3	19
6	Extraordinary Items	0	0	0	0	0	0
7	Profit/(Loss) before tax (5-6)	32	8	10	41	-3	19
8	Tax Expenses (including Deferred Tax)	0	0	0	0	0	22
	1 Current Tax - (MAT)	8	2	0	10	0	0
	2 MAT Credit Entitlement	(8)	(2)	0	(10)	0	0
	3 Deferred Tax	0	0	0	0	0	22
9	Net Profit / (Loss) for the period (7 +/- 8)	32	8	10	41	-3	-3
10	Other Comprehensive Income	0	0	0	0	0	0
	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	Total Comprehensive income for the period/year (9+10)(Comprising Profit and Other Comprehensive income for the period)	32	8	10	41	-3	-3
12	Paid up equity share capital (face value of Rs. 10/- each)	150	150	150	150	150	150
13	Other equity						177
14	Earnings Per Share (of Rs. 10/-each)						
	(a) Basic	2.17	0.48	0.67	2.74	-0.20	-0.20
	(b) Diluted	2.17	0.48	0.67	2.74	-0.20	-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 nine months ended on 31st December, 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 sept quarter/ nine month ended.
- (4) Deferred Tax impact has not been reported for the quarter / nine month ended December 31st,2018 which will be considered annually.
- (5) The unaudited financial results prepared in accordance with Indian Accounting Standards (Ind AS) for the quarter / nine month ended December 31, 2018 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 14th February, 2019. 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: 14-02-2019

By Order of the Board
For JAINEX AAMCOL LIMITED

(RAHUL DUGAR)
DIRECTOR

DIN - 00013704





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 nine month ended December 31, 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 5th 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 : 14th FEBRUARY, 2019