

## Statement of Standalone Unaudited Financial Results for the Quarter and Nine months ended 31st December 2020

Sr. No.	Particulars	₹ in lacs					
		Quarter ended			Nine months ended		Year Ended
		31-Dec-20	30-Sep-20	31-Dec-19	31-Dec-20	31-Dec-19	31-Mar-20
	Unaudited & Reviewed	Unaudited & Reviewed	Unaudited & Reviewed	Unaudited & Reviewed	Unaudited & Reviewed	Audited	
1	<b>Income from operations</b>						
	(a) Net Sales/Income from operations	384	305	297	781	1,102	1,367
	(b) Other operating income	0	1	0	1	0	5
	<b>Total Income from operations (net)</b>	<b>384</b>	<b>306</b>	<b>297</b>	<b>782</b>	<b>1,102</b>	<b>1,372</b>
2	<b>Expenses</b>						
	(a) Cost of materials consumed	104	57	58	187	267	348
	(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	(16)	22	24	4	(6)	20
	(d) Employees benefits expense	113	94	109	274	366	462
	(e) Finance cost	8	6	16	21	45	57
	(f) Depreciation and amortisation expense	28	28	29	85	87	117
	(g) Other Expenses	109	80	88	231	353	442
	<b>Total Expenses</b>	<b>346</b>	<b>287</b>	<b>324</b>	<b>802</b>	<b>1112</b>	<b>1446</b>
3	<b>Profit/(Loss) before Exceptional and extraordinary items and tax ( 1-2)</b>	<b>38</b>	<b>19</b>	<b>(27)</b>	<b>(20)</b>	<b>(10)</b>	<b>(74)</b>
4	Exceptional items	0	0	0	0	0	0
5	<b>Profit/(Loss) before extraordinary items and tax ( 3-4)</b>	<b>38</b>	<b>19</b>	<b>(27)</b>	<b>(20)</b>	<b>(10)</b>	<b>(74)</b>
6	Extraordinary Items	0	0	0	0	0	0
7	<b>Profit/(Loss) before tax (5-6)</b>	<b>38</b>	<b>19</b>	<b>(27)</b>	<b>(20)</b>	<b>(10)</b>	<b>(74)</b>
8	<b>Tax Expenses (including Deferred Tax)</b>	<b>(2)</b>	<b>5</b>	<b>(22)</b>	<b>(19)</b>	<b>(15)</b>	<b>(44)</b>
1	Current Tax - Adjustment (MAT)	0	0	(3)	0	0	-
2	Deferred Tax (Net)	(2)	5	(22)	(19)	(15)	(37)
3	Mat Credit reinstatement / lapse	0	0	0	0	0	(7)
4	MAT Credit Entitlement /Adjustment/ C/f	0	0	3	0	0	0
9	<b>Net Profit / (Loss) for the period ( 7 +/- 8)</b>	<b>40</b>	<b>14</b>	<b>(5)</b>	<b>(1)</b>	<b>5</b>	<b>(30)</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	
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>40</b>	<b>14</b>	<b>(5)</b>	<b>(1)</b>	<b>5</b>	<b>(30)</b>
12	<b>Paid up equity share capital (face value of Rs. 10/- each)</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>
13	<b>Other equity</b>						<b>208</b>
14	<b>Earnings Per Share (of Rs. 10/-each)</b>						
	(a) Basic	2.71	0.89	(0.31)	(0.04)	0.39	(1.99)
	(b) Diluted	2.71	0.89	(0.31)	(0.04)	0.39	(1.99)



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Notes to Statement of Standalone Unaudited Financial Results for the Quarter and Nine months ended 31st December 2020

- (1) During the quarter, the Company's operations recovered further from the economic slowdown caused by the Covid-19 pandemic. Based on its assessment of business/economic conditions as on date, the Company expects to recover the carrying value of its assets. The Company will continue to evaluate the pandemic related uncertainty with respect to the future economic conditions and update its assessment.
- (2) The company's main product lines are in gear cutting tools which contributes over 89% (previous year 88%) of its revenue. The contribution from the balance operation is mostly involving common processes and use of same machineries of main product lines and thus the company's operation is considered as a single segment.
- (3) The unaudited financial results prepared in accordance with Indian Accounting Standards (Ind AS) for the quarter and nine months ended December 31, 2020 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on February 12 th, 2021. The same have also been subject to Limited Review by the Statutory Auditors.
- (4) The company has no subsidiary, joint ventures or associates, hence consolidation of results are not required.
- (5) Figures for the previous periods have been regrouped/re-classified to conform to the classification of the current period.

PLACE: MUMBAI  
DATE: 12-02-2021



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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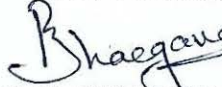
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**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS TO THE BOARD OF DIRECTORS OF JAINEX AAMCOL LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Jainex Aamcol Limited** ("the Company"), for the quarter and nine months ended December 31, 2020 ("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 Standards (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.

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

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



UDIN: 21100595 AAAAAB8309

Place : MUMBAI

Date : 12<sup>th</sup> FEBRUARY 2021