

Statement of Standalone Unaudited Financial Results for the Quarter and Nine months ended 31st December 2021

Sr. No.	Particulars	₹ in lacs					
		Quarter ended			Nine months ended		Year Ended
		31-Dec-21	30-Sep-21	31-Dec-20	31-Dec-21	31-Dec-20	31-Mar-21
		Unaudited & Reviewed	Unaudited & Reviewed	Unaudited & Reviewed	Unaudited & Reviewed	Unaudited & Reviewed	Audited
1	Income from operations						
	(a) Net Sales/Income from operations	444	510	384	1,329	781	1,200
	(b) Other operating income	0	0	0	0	1	2
	Total Income from operations (net)	444	510	384	1,329	782	1,202
2	Expenses						
	(a) Cost of materials consumed	106	103	104	320	187	272
	(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	(15)	33	(16)	(18)	4	9
	(d) Employees benefits expense	141	134	113	396	274	421
	(e) Finance cost	9	14	8	32	21	45
	(f) Depreciation and amortisation expense	28	28	28	84	85	114
	(g) Other Expenses	132	126	109	365	231	333
	Total Expenses	401	438	346	1179	802	1194
3	Profit/(Loss) before Exceptional and extraordinary items and tax (1-2)	43	72	38	150	(20)	8
4	Exceptional items	0	0	0	0	0	0
5	Profit/(Loss) before extraordinary items and tax (3-4)	43	72	38	150	(20)	8
6	Extraordinary Items	0	0	0	0	0	0
7	Profit/(Loss) before tax (5-6)	43	72	38	150	(20)	8
8	Tax Expenses (including Deferred Tax)	10	21	(2)	40	(19)	(4)
1	Current Tax - Adjustment (MAT)	7	13	0	26	0	1
2	Deferred Tax (Net)	10	20	(2)	39	(19)	(4)
3	Mat Credit reinstatement / lapse						
4	MAT Credit Entitlement /adjustment / C/f	(7)	(12)		(25)		(1)
9	Net Profit / (Loss) for the period (7 +/- 8)	33	51	40	110	(1)	12
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	
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)	33	51	40	110	(1)	12
12	Paid up equity share capital (face value of Rs. 10/- each)	150	150	150	150	150	150
13	Other equity						220
14	Earnings Per Share (of Rs. 10/-each)						
	(a) Basic in Rs.	2.18	3.39	2.71	7.33	(0.04)	0.77
	(b) Diluted in Rs.	2.18	3.39	2.71	7.33	(0.04)	0.77
15	Net Worth	464	432	342	464	342	355
16	Debt Equity Ratio (no. of times)	1.21	1.40	1.92	1.21	1.92	1.82
17	Debt Service Coverage Ratio (no. of times)	6.07	10.37	13.03	8.06	4.80	4.00
18	Interest Service Coverage Ratio (no. of times)	8.61	12.03	13.03	9.61	4.80	4.00
19	Total Borrowings	562	605	658	562	658	645



Notes to Statement of Standalone Unaudited Financial Results for the Quarter and nine months ended 31st December, 2021

- (1) The outbreak of corona virus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The Company's operations and revenue were impacted due to COVID-19. However, it has no further significant impact with respect to COVID 19 pandemic and shown improvement over the corresponding quarter and cumulatively in nine months period ended December 31, 2021
- (2) The company's main product lines are in gear cutting tools which contributes over 91% (previous year 90%) 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 31st, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on February 07th, 2022. 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) Formulae for computation of ratios are as follows

	Particulars	Formulae
a	Net worth as per section 2(57) of Companies Act, 2013	Equity represents Equity Share Capital and Other Equity.
b	Debt -Equity Raio =	Total Borrowings divided by Equity
c	DSCR =	Profit before interest, depreciation, tax and exceptional items divided by (interest expenses together with principal repayments of long-term debt during the period)
d	ISCR=	Profit before interest, depreciation, tax and exceptional items divided by interest expense
e	Total Debt represents	Current Borrowings, Non-Current Borrowings and Current maturities of Non-Current Borrowings

- (6) Figures for the previous periods have been regrouped/re-classified to conform to the classification of the current period.



PLACE: MUMBAI
DATE: 07-02-2022



By Order of the Board
For JAINEX AAMCOL LIMITED

(RAHUL DUGARY)
DIRECTOR

DIN - 00013704



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

Regd. Office :

25, Saibaba Shopping Centre,
Keshavrao Kadam Marg,
Mumbai Central,
Mumbai – 400 008.
Email : bhargavaparesh@yahoo.co.in

Transit Office :

156, Nanubhai Desai Road,
Kanji Mansion,
Mumbai – 400 004
Cell No. 98203 26964
Phone: 6666 8124 /8125

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, 2021 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 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. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards in Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

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 Standard (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.
5. **Emphasis of Matter**
We draw attention to note (1) to the Standalone Financial Results in which the company describes the status arising from the COVID 19 pandemic. Our conclusion on the statement is not modified in respect of this matter.



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

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

UDIN: 22100595AAQBOI3286

Place: MUMBAI

Date: 7TH FEBRUARY, 2022