

JAINEX AAMCOL LIMITED

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

CIN: L74999MH1947PLC005695

Statement of Standalone Audited Financial Results for the Quarter ended 31st March 2025

Sr. No.	PART I Particulars	Rs. in Lakhs				
		Quarter ended			Year ended	
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		(Reviewed)	(Reviewed)	(Reviewed)	(Audited)	(Audited)
1	Income from Operations					
	(a) Net Sales and revenue from Operations	592.67	658.04	611.68	2378.73	2094.40
	(b) Other Income (Net)	5.17	(0.04)	3.45	6.09	3.62
	Total Income from operations (net)	597.84	658.00	615.13	2384.82	2098.02
2	Expenses					
	(a) Cost of materials consumed	252.12	221.94	147.34	755.36	617.84
	(b) Stores, Spares and Tools Consumed	26.78	32.49	25.51	103.37	79.03
	(c) Purchase of stock in trade					
	(d) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(39.92)	10.47	52.44	(24.33)	(34.30)
	(e) Other Manufacturing and Operating Expenses	61.41	63.31	67.45	279.55	283.86
	(f) Employees benefits expenses	198.33	213.16	166.63	792.37	649.87
	(g) Finance cost	8.30	8.09	9.70	34.77	44.04
	(h) Depreciation and Impairment expenses	16.61	15.93	17.86	64.17	65.32
	(i) Sales, Administration and Other Expenses	85.52	90.97	83.40	335.99	317.84
	Total Expenses	609.15	656.36	570.33	2341.25	2023.50
3	Profit/(Loss) before Exceptional and extraordinary items and tax (1-2)	(11.31)	1.64	44.80	43.57	74.52
4	Exceptional items					
5	Profit/(Loss) before extraordinary items and tax (3-4)	(11.31)	1.64	44.80	43.57	74.52
6	Extraordinary Items					
7	Profit/(Loss) before tax (5-6)	(11.31)	1.64	44.80	43.57	74.52
8	Tax Expenses (including Deferred Tax)	(4.06)	0.47	13.59	9.08	22.58
1	Current Tax	(1.63)	(1.71)	16.90	16.60	28.71
2	Deferred Tax (Net)	(2.43)	2.18	(3.31)	(7.52)	(6.13)
3	MAI credit Entitlement					
9	Net Profit / (Loss) for the period (7 +/- 8)	(7.25)	1.17	31.21	34.49	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)	(7.25)	1.17	31.21	34.49	51.94
12	Paid up Equity share capital (face value of Rs. 10/- each)	149.94	149.94	149.94	149.94	149.94
13	Other Equity (including capital reserve, capital redemption reserve, share premium and retained earnings)				576.56	542.06
14	Earnings Per Share (of Rs. 10/-each)					
(a)	Basic	(0.48)	0.08	2.09	2.30	3.47
(b)	Diluted	(0.48)	0.08	2.09	2.30	3.47

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For Jainex Aamcol Ltd.

[Signature]
Director

JAINEX AAMCOL LIMITED

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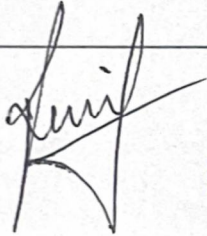
- (1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 27th May 2025
- (2) The company's main product lines are in gear cutting tools which contributes over 93% (previous year 92%) of its revenue. The contribution 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.

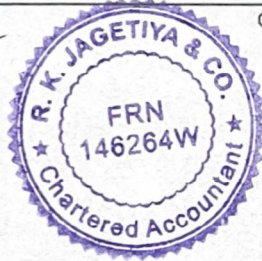
By the Order of the Board
For JAINEX AAMCOL LIMITED
For Jainex Aamcol Ltd.

(Kunal Bafna)
Chief Financial Officer
& Whole-time Director
(DIN : 00902536)

 Director

PLACE: AURANGABAD
DATE : 27TH MAY 2025





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	
	Particulars	As at 31.03.2025 (Reviewed)	As at 31.03.2024 Audited
A	ASSETS		
1	Non- Current Assets		
	(a) Property, Plant and Equipment	357.34	402.54
	(b) Capital Work in Progress	334.42	0.00
	(c) Intangible Assets	28.07	0.00
	(d) Financial Assets		
	i Others	47.34	56.01
	(d) Deferred Tax Assets (net)	0.00	0.00
	Sub-Total - Non-Current Assets	767.17	458.55
2	Current Assets		
	(a) Inventories	595.08	544.52
	(b) Financial Assets		
	i Trade Receivables	436.80	562.46
	ii Cash and Cash Equivalents	5.92	19.22
	iii Other Bank Balances	49.61	0.15
	(c) Other Current Assets	413.20	29.24
	Sub-Total -Current Assets	1500.61	1155.59
	TOTAL - ASSETS	2267.78	1614.14
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	149.94	149.94
	(b) Other Equity	576.56	542.06
	Sub-Total - Equity	726.50	692.00
2	Share Application Money Pending Allotment	0.00	0.00
3	Liabilities		
	Non-Current Liabilities		
	(a) Financial Liabilities		
	i Borrowings	536.67	13.00
	ii Others	0.00	0.00
	(b) Provisions	0.00	0.00
	(c) Deferred Tax Liabilities (net)	8.73	16.25
	Sub-Total - Non-Current Liabilities	545.40	29.25
4	Current Liabilities		
	(a) Financial Liabilities		
	i Borrowings	452.32	405.58
	ii Trade Payables	0.00	0.00
	(a) Dues of micro and small enterprises	3.02	4.96
	(b) Dues of creditors other than micro and small enterprises .	407.03	349.15
	iii Other Financial Liabilities	0.00	0.00
	(b) Other Current Liabilities	1.99	0.00
	(c) Provisions	20.40	22.54
	(d) Current Tax Liabilities (Net)	111.12	110.66
	Sub-Total - Current Liabilities	995.88	892.89
	TOTAL - EQUITY AND LIABILITIES	2267.78	1614.14

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For Jainex Aamcol Ltd.

Director



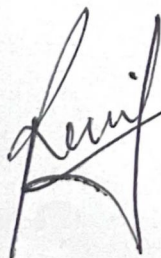
JAINEX AAMCOL LIMITED

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
		31st Mar,25 (Reviewed)	31st Mar,24 Audited
A.	Cash flow from operating activities		
1	Net Profit / (Loss) before extraordinary items and tax	43.57	74.52
	<u>Adjustments for:</u>		
	Depreciation and amortisation	64.17	65.32
	Impairment in respect of Other Property and Plant & Equipment	-	-
	Balances written back	-	-
	(Profit)/Loss on sale of Assets	(3.05)	-
	Finance costs	34.77	44.04
	Interest income	(1.79)	(0.80)
	Unrealised foreign exchange gain / loss	0.72	(1.35)
2	Operating profit / (loss) before working capital changes	138.39	181.73
	<u>Changes in working capital:</u>		
	<u>Adjustments for (increase) / decrease in operating assets:</u>		
	Inventories	50.56	2.63
	Trade receivables	(124.93)	81.70
	Financial assets - Loans	-	-
	Other current assets	381.42	(7.56)
	Non current - Loans	(8.67)	(15.47)
		298.38	61.30
	<u>Adjustments for increase / (decrease) in operating liabilities:</u>		
	Trade payables	55.96	117.88
	Non current liabilities provisions	-	-
	Current Long term Borrowing (maturities)	-	-
	Other Financial Liabilities	1.99	-
	Other Current Liabilities	(2.14)	(17.45)
	Current Provisions	0.45	23.13
	Current tax liabilities (net)	-	-
		56.26	123.56
	Cash flow from extraordinary items	-	-
	Cash generated from operations	242.12	(62.26)
	Net income tax (paid) / refunds	(19.14)	(33.51)
3	Net cash flow from / (used in) operating activities (A)	(122.87)	210.48
B.	Cash flow from investing activities		
	Capital expenditure on fixed assets, including capital advances	(382.19)	(109.78)
	Proceeds from sale of fixed assets	3.79	-
	Interest received	1.79	0.80
	Cash flow from extraordinary items	-	-
	Net cash flow from / (used in) investing activities (B)	(376.61)	(108.98)

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For Jainex Aamcol Ltd.


Director

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

Sr. No.	Particulars	Year Ended 31st Mar,25	Year Ended 31st Mar,24
		(Reviewed)	Audited
C.	Cash flow from financing activities		
	Proceeds from long-term borrowings (TLs/Usl)	523.67	(97.03)
	Net increase / (decrease) in working capital borrowings	46.74	57.48
	Proceeds from other short-term borrowings	0.00	0.00
	Finance cost	(34.77)	(44.04)
	Net cash flow from / (used in) financing activities (C)	535.64	(83.59)
	Net increase / (decrease) in Cash and cash equivalents (A+B+C)	36.16	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 *	55.53	19.37
	Reconciliation of Cash and cash equivalents with the Balance Sheet:		
	Cash and cash equivalents as per Balance Sheet	55.53	19.37
*	<u>Comprises:</u>		
a)	Cash on hand	0.74	0.59
b)	Balances with banks		
	(i) In current accounts	5.18	18.63
	(ii) In earmarked accounts	49.61	0.15
		55.53	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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For Jainex Aamcol Ltd.

Director



JAINEX AAMCOL LIMITED

Additional disclosures as per Regulation 57(4) of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015:

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	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)	1.39	1.25	0.62	1.39	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)]	0.37	1.60	5.78	2.28	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	-0.36	1.20	5.87	2.31	2.89
4	<u>Current Ratio</u> Current ratio = Current assets divided by Current liabilities	1.51	1.25	1.29	1.51	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)	1.05	1.62	0.38	1.05	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	0.0030	0.00	0.00	0.00	0.00
7	<u>Current Liability Ratio</u> Current liability ratio = Current liabilities divided by Total liabilities	0.65	0.66	0.97	0.65	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	0.44	0.40	0.26	0.44	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	4.77	4.83	4.22	4.76	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	2.32%	3.90%	19.62%	5.95%	8.58%

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For Jainex Aamcol Ltd.

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Director

Sr. No.	Particulars	Quarter Ended				Year Ended
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	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	-1.22%	0.18%	5.10%	1.45%	2.48%
12	<u>Inventory Turnover Ratio</u> Inventory turnover ratio= in days = Average Inventory divided by sales of products in days	94	96	100	94	100
13	<u>Net Worth (Rs in Lakhs)</u> Net worth as per section 2(57) of Companies Act, 2013	712	719	677	712	677
14	Total Borrowings (Rs in Lakhs)	988.99	898.3	418.58	988.99	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

By the Order of the Board
For JAINEX AAMCOL LIMITED
For Jainex Aamcol Ltd.

PLACE: AURANGABAD
DATE : 27TH MAY 2025

(Kunal Bafna)
Chief Financial Officer
& Whole-time Director
(DIN : 00902536)

[Signature]
Director

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INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS

TO
THE BOARD OF DIRECTORS OF JAINEX AAMCOL LIMITED

Opinion and Conclusion

We have (a) audited the Financial Results for the year ended **March 31, 2025** and (b) reviewed the Financial Results for the quarter ended **March 31, 2025** (refer other matters section below), which were subject to limited review by us, both included in the accompanying "Statement of Financial Results for the Quarter and Year Ended **March 31, 2025** of **JAINEX AAMCOL LIMITED** (the "Company"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

(a) Opinion on Annual Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Financial Results for the year ended **March 31, 2025**:

- i) is presented in accordance with the requirements of Regulation 33, of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the **net profit** and total comprehensive income and other financial information of the Company for the year then ended.

(b) Conclusion on Unaudited Financial Results for the quarter ended March 31, 2025.

With respect to the Financial Results for the quarter ended **March 31, 2025**, based on our review conducted and procedures performed as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Financial Results for the quarter ended **March 31, 2025**, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting 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 amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Opinion on the Audited Annual Financial Results for the year ended March 31, 2025

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Companies Act, 2013 (the "Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the



Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results for the year ended **March 31, 2025** under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Statement

This Statement which includes the Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Financial Results for the year ended **March 31, 2025**, has been compiled from the related audited financial statements. This responsibility includes the preparation and presentation of the Financial Results for the quarter and year ended **March 31, 2025** that give a true and fair view of the **net profit** and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities

(a) Audit of the Annual Financial Results for the year ended March 31, 2025

Our objectives are to obtain reasonable assurance about whether the Financial Results for the year ended **March 31, 2025** as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- 1) Identify and assess the risks of material misstatement of the Annual Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- 2) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- 3) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- 4) Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- 5) Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- 6) Evaluate the overall presentation, structure and content of the Annual Financial Results, including the disclosures, and whether the Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- 7) Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.
- 8) Obtain sufficient appropriate audit evidence regarding the Annual Financial Results of the Company to express an opinion on the Annual Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of the company or business activities included in the Annual Financial Results of which we are the independent auditors. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Annual Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Financial Results may be influenced. We consider quantitative materiality and qualitative factors in **(i)** planning the scope of our audit work and in evaluating the results of our work; and **(ii)** to evaluate the effect of any identified misstatements in the Annual Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

(b) Review of the Financial Results for the quarter ended March 31, 2025

We conducted our review of the Financial Results for the quarter ended **March 31, 2025** 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 ICAI. 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 SAs specified under section 143(10) of the Act 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.

Other Matters

- The Statement includes the results for the quarter ended **March 31, 2025** being the balancing figure between audited figures in respect of the full financial year and the year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

Our report on the Statement is not modified in respect of above matters with respect to our reliance on the work done.

For R K Jagetiya & Co
Chartered Accountants
FRN 146264W



(Ravi K Jagetiya)

Proprietor

Membership No. 134691

Date: 27th May, 2025

Place: Mumbai

UDIN: 25134691BMGTCC2973