

**JAINEX AAMCOL LIMITED**

Regd. Office : 405/406,Shardachamber, 15 Sir V.T.Marg, New Marine Lines, Mumbai - 400 020.

CIN: L74999MH1947PLC005695

**Statement of Standalone UnAudited Financial Results for the Quarter ended 30th June 2022**

Sr. No.	PART I Particulars	₹ in lacs			
		Quarter ended			Year Ended
		30-Jun-22	31-Mar-22	30-Jun-21	31-Mar-22
		(Reviewed)	(Reviewed) (Note 4)	(Reviewed)	Audited
1	<b>Income from operations</b>				
	(a) Net Sales/Income from operations	483	548	375	1877
	(b) Other operating income	1	14	-	14
	<b>Total Income from operations (net)</b>	<b>484</b>	<b>562</b>	<b>375</b>	<b>1891</b>
2	<b>Expenses</b>				
	(a) Cost of materials consumed	123	127	111	447
	(b) Purchase of stock in trade	-	-	-	-
	(c) progress and stock-in-trade	(25)	24	(36)	6
	(d) Employees benefits expense	150	147	121	543
	(e) Finance cost	11	23	9	55
	(f) Depreciation and amortisation expense	28	28	28	112
	(g) Other Expenses	153	154	107	519
	<b>Total Expenses</b>	<b>440</b>	<b>503</b>	<b>340</b>	<b>1682</b>
3	<b>Profit/(Loss) before Exceptional and extraordinary items and tax ( 1-2)</b>	<b>44</b>	<b>59</b>	<b>35</b>	<b>209</b>
4	Exceptional items	-	-	-	-
5	<b>Profit/(Loss) before extraordinary items and tax ( 3-4)</b>	<b>44</b>	<b>59</b>	<b>35</b>	<b>209</b>
6	Extraordinary Items	-	-	-	-
7	<b>Profit/(Loss) before tax (5-6)</b>	<b>44</b>	<b>59</b>	<b>35</b>	<b>209</b>
8	<b>Tax Expenses (including Deferred Tax)</b>	<b>11</b>	<b>24</b>	<b>9</b>	<b>64</b>
	1 Current Tax - Adjustment (MAT)	18	10	6	36
	2 Deferred Tax (Net)	(7)	24	9	63
	3 Mat credit reinstatement/lapse	-	-	-	-
	4 MAT Credit Entitlement / Adjustment / C/f	-	(10)	(6)	(35)
9	<b>Net Profit / (Loss) for the period ( 7 +/- 8)</b>	<b>33</b>	<b>35</b>	<b>26</b>	<b>145</b>
10	<b>Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-
	reclassified to profit or loss	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-
	to profit or loss	-	-	-	-
11	<b>Total Comprehensive income for the period/year (9+10)(Comprising Profit and Other Comprehensive income for the period)</b>	<b>33</b>	<b>35</b>	<b>26</b>	<b>145</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>
13	<b>Other equity</b>				<b>365</b>
14	<b>Earnings Per Share (of Rs. 10/-each)</b>				
	(a) Basic	2.19	2.34	1.75	9.68
	(b) Diluted	2.19	2.34	1.75	9.68



**JAINEX AAMCOL LIMITED**

**NOTES :**

- (1) The unaudited financial results prepared in accordance with Indian Accounting Standards (Ind AS) for the quarter ended June 30, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on August 12th, 2022. The same have also been subject to Limited Review by the Statutory Auditors.
- (2) The company's main product lines are in gear cutting tools which contributes over 91% (previous year 91%) 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 quarter ended 31st March, 2022 represents the difference between the audited figures in respect of full financial year and the published figures of nine months ended 31st December, 2021. The company does not have any exceptional item to report for the current quarter.
- (5) The figures for the previous periods have been regrouped/rearranged wherever necessary.



PLACE: MUMBAI  
DATE: 12/08/2022

By Order of the Board  
For JAINEX AAMCOL LIMITED

(RAHUL DUGAR)  
DIRECTOR  
DIN -00013704





Particulars	Quarter Ended			Year Ended
	June 30, 2022	March 31, 2022	June 30, 2021	March 31, 2022
<b>Debt - equity ratio ( no. of times)</b> Debt -Equity Ratio = Total Borrowings including unsecured loans divided by Equity	0.94	1.12	1.21	1.12
<b>Debt service coverage ratio (DSCR)(no. of times)</b> 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)	2.36	2.55	6.07	6.34
<b>Interest service coverage ratio (ISCR) (no. of times)</b> ISCR= Profit before interest, tax and exceptional items divided by interest expense	5.19	3.66	5.63	5.24
<b>Current ratio</b> Current ratio = Current assets divided by Current liabilities	1.44	1.25	1.44	1.25
<b>Long term debt to working capital ratio</b> 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)	1.03	1.59	1.18	1.59
<b>Bad debts to accounts receivable ratio</b> Bad debts to accounts receivable ratio = Bad debts divided by Average gross trade receivables	0.00	0.01	0.00	0.01
<b>Current liability ratio</b> Current liability ratio = Current liabilities divided by Total liabilities	0.73	0.78	0.65	0.78
<b>Total debt to total assets ratio</b> Total debt to total assets ratio = Total borrowings divided by Total assets	0.33	0.36	0.36	0.36
<b>Debtors turnover ratio</b> Debtors turnover ratio = Revenue from operations for trailing 12 months divided by Average gross trade receivables	4.27	4.33	4.25	4.33
<b>Operating margin (%)</b> Operating margin (%) = Profit before depreciation, interest, tax and exceptional items from continuing operations (-) Other income divided by Revenue from operations	17.12%	19.91%	18.08%	19.74%
<b>Net profit margin (%)</b> Net profit margin (%) = Net profit after tax from continuing operations and discontinued operations divided by Revenue from operation	9.17%	10.71%	9.73%	11.13%
<b>Inventory turnover ratio</b> Inventory turnover ratio= in days = Average inventory divided by sales of products in days	103	86	89	86
<b>Net worth ( Rs in Lakhs)</b> Net worth as per section 2(57) of Companies Act, 2013	532.39	499.62	464.4	499.62
<b>Total borrowings ( Rs in Lakhs)</b>	500.76	561.74	561.5	561.74

Figures for previous periods have been regrouped/reclassified to confirm to the classification of the

The above results have been reviewed by the audit committee and approved by the Board of Directors at its meeting held on 12.08.2022.



PLACE: MUMBAI  
DATE : 12/08/2022

By Order of the Board  
For JAINEX AAMCOL LIMITED

(RAHUL DUGAR)  
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 : bhargavapareesh@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 ended June 30, 2022 ("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.

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

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



UDIN: 22100595 AOWO AJ 6 546

Place: MUMBAI

Date: 12TH AUGUST, 2022