



JAINEX AAMCOL LIMITED

Regd Off & Works : L-3 MIDC, Indl. Area, P. O. Chikalthana, Aurangabad 431 210

Tel : (0240)6614480/490 Fax No . (0240)2482208

Email: kb@jnxamcol.co.in / info@jnxamcol.co.in

CIN : L74999MH1947PLC005695

JAL/BSE/24-25

14TH AUGUST, 2024

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400001

Scrip Code: 505212

Sub: Outcome of Board Meeting held on August 14, 2024

Dear Sir,

Pursuant to Regulation 30 [read with Part A of Schedule III] and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, ("Listing Regulations), we would like to inform you that the Board of Directors of the Company at its Meeting held today, inter-alia, has:

1. Approved the Unaudited Standalone Financial Results for the quarter ended 30th June, 2024 as recommended by the Audit Committee.

We are pleased to enclose the following:

- i) Unaudited Standalone Financial Results of the Company for the quarter ended 30th June, 2024 and
- ii) Statutory Auditors Limited Review Report on Un-audited Financial Results of the Company the quarter ended 30th June, 2024.

The Meeting of the Board of Directors commenced on 11.00 A.M. and concluded on 3:30 p.m

This is for your information and records.

Thanking you.

Yours truly,
For JAINEX AAMCOL LIMITED


M.Z.KOTHARI
MANAGING DIRECTOR
DIN - 01486305
Encl:a/a



Limited Review Report on the Unaudited Financial Results for Quarter ended 30th June, 2024 of the Jainex Aamcol Limited under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
JAINEX AAMCOL LIMITED

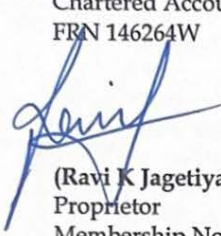
1. We have reviewed the accompanying statement of unaudited financial results of JAINEX AAMCOL LIMITED ("the Company") for the Quarter ended 30th June 2024 ("the Statement").
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations'). 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 Standard on Review Engagements (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 Corporation 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



applicable Indian accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 and of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. The comparative Ind-AS financial information of the company for the corresponding quarter ended June 30, 2023 were reviewed by the predecessor Auditor who expressed an unmodified opinion on those financial information/statements.

For R K Jagetiya & Co
Chartered Accountants
FRN 146264W



(Ravi K Jagetiya)
Proprietor
Membership No. 134691
Date: 14th August, 2024
Place: Mumbai
UDIN: **24134691BKADEB4257**



Statement of Standalone Audited Financial Results for the Quarter ended 30th June 2024

Sf. No.	PART I Particulars	Rs. in Lakhs			
		Quarter ended		Year ended	
		30-Jun-24 (Reviewed)	31-Mar-24 (Audited)	30-Jun-23 (Reviewed)	31-Mar-24 (Audited)
1	Income from Operations				
	(a) Net Sales and revenue from Operations	579.58	611.68	451.63	2094.40
	(b) Other Income (Net)	0.09	3.45	0.00	3.62
	Total Income from operations (net)	579.67	615.13	451.63	2098.02
2	Expenses				
	(a) Cost of materials consumed	153.77	147.34	151.33	617.84
	(b) Stores, Spares and Tools Consumed	24.90	27.99	23.84	79.03
	(c) Purchase of stock in trade			0.00	
	(d) Changes in inventories of finished goods,work-in-progress and stock-in-trade	-5.37	52.44	-75.44	(34.30)
	(e) Other Manufacturing and Operating Expenses	78.37	67.45	87.43	283.86
	(f) Employees benefits expenses	173.78	166.63	158.56	649.87
	(g) Finance cost	9.23	9.70	11.22	44.04
	(h) Depreciation and Impairment expenses	15.75	17.86	15.20	65.32
	(i) Sales, Administration and Other Expenses	85.07	83.40	66.90	317.84
	Total Expenses	535.50	572.81	439.04	2023.50
3	Profit/(Loss) before Exceptional and extraordinary items and tax (1-2)	44.17	42.32	12.59	74.52
4	Exceptional items			0.00	
5	Profit/(Loss) before extraordinary items and tax (3-4)	44.17	42.32	12.59	74.52
6	Extraordinary items			0.00	
7	Profit/(Loss) before tax (5-6)	44.17	42.32	12.59	74.52
8	Tax Expenses (including Deferred Tax)	11.10	13.59	20.33	22.58
1	Current Tax	15.88	16.90	6.82	28.71
2	Deferred Tax (Net)	-4.78	-3.31	13.51	(6.13)
9	Net Profit / (Loss) for the period (7 +/- 8)	33.07	28.73	-7.74	51.94
10	Other Comprehensive Income				
a	(i) Items that will not be reclassified to profit or loss				
b	(i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
	(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)	33.07	28.73	-7.74	51.94
12	Paid up Equity share capital (face value of Rs. 10/- each)	149.94	149.94	149.94	149.94
13	Other Equity (including capital reserve, capital redemption reserve, share premium and retained earnings)				542.11
14	Earnings Per Share (of Rs. 10/-each)				
(a)	Basic	2.21	1.92	(0.52)	3.47
(b)	Diluted	2.21	1.92	(0.52)	3.47



NOTES :

- (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 August 14 th , 2024
- (2) The company's main product lines are in gear cutting tools which contributes over 92% (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 figures for the quarter ended 31st March, 2024 represents the difference between the audited figures in respect of full financial year and the published figures of nine months ended 31st December, 2023. The company does not have any exceptional item to report for the current quarter.
- (4) The Company has no subsidiary, joint venture or associates, hence consolidation of results are not required.
- (5) The figures for the previous periods have been regrouped/rearranged wherever necessary.

For JAINEX AAMCOL LTD.

M. Z. Kothari
Managing Director

PLACE: AURANGABAD
DATE : 14 TH AUGUST, 2024



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JAINEX AAMCOL LIMITED

Additional disclosures as per Regulation 52(4) of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015:

Sr. No.	Particulars	Quarter Ended		Year Ended	
		June 30 2024	31-Mar-24	June 30 2023	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)	0.58	0.62	0.69	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)	3.18	5.66	1.03	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	5.99	5.60	2.24	2.89
4	<u>Current Ratio</u> Current ratio = Current assets divided by Current liabilities	1.32	1.29	1.43	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)	0.33	0.38	0.47	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	0.00	0.00	0.00	0.00
7	<u>Current Liability Ratio</u> Current liability ratio = Current liabilities divided by Total liabilities	0.97	0.97	0.85	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	0.24	0.26	0.29	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	4.54	4.22	4.89	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	11.87%	19.21%	8.39%	8.58%



Sr. No.	Particulars	Quarter Ended			
		June 30 2024	31-Mar-24	June 30 2023	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	5.71%	4.70%	-1.72%	2.48%
12	<u>Inventory Turnover Ratio</u> Inventory turnover ratio= in days = Average inventory divided by sales of products in days	113	100	112	100
13	<u>Net Worth (Rs in Lakhs)</u> Net worth as per section 2(57) of Companies Act,2013	710	677	617.3	677
14	Total Borrowings (Rs in Lakhs)	411.34	418.58	427.73	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 14.08.2024

For JAINEX AAMCOL LTD.

R.K.
M.Z.Kothari
Managing Director
PLACE: AURANGABAD
DATE : 14 TH AUGUST, 2024

