

Date: 10/02/2020

To,

The general Manager,
Corporate Relations Department
BSE Limited- SME Platform
P J Towers, Dalal Street
Mumbai- 400001

Ref: Jhandewalas Foods Limited (540850/JFL).

Sub: - Removal Of Discrepancies In Standalone Financial Results for the half year ending Sep, 2019

This is with reference to your mail dated 30th January, 2020 stating that there is discrepancy of 'Cash Flow Statement for Standalone Results not received in Pdf in the Standalone Financial Results for the Quarter ended September 2019 under Regulations 33 (3)/52 of SEBI (LODR) Regulations 2015 submitted by us. In this regard kindly note that we hereby rectify the aforesaid discrepancies and attach the Cash Flow Statement and upload the rectified PDF through BSE online portal at <http://listing.bseindia.com> as requested by you.

Kindly take the above information on your records.

Thanking You,
Yours Faithfully,

For Jhandewalas Foods Limited

RAAKESH B K
Managing Director

Raakesh B Kulwal
Managing Director
DIN - 00615150

Place: Jaipur

Encl: As above

Jhandewalas Foods Limited
Registered Office : B-70, 1st Floor, Upasana House, Rajendra Marg, Janta Store Circle, Jaipur- 302015, Rajasthan, India
CIN No. L15209RJ2006PLC0022941, Website : www.namans.co.in , Email ID: info@namans.co.in
Statement of Cash Flow for the Half Year ended September 30, 2019

Particulars	For the period ended		For the year ended	
	As at 30/09/2019	As at 30/09/2018	As at 31/03/2019	As at 31/03/2018
	Un-Audited	Un-Audited	Audited	Audited
A. Cash Flow from Operating Activities				
Net Profit before tax	(563.98)	124.99	(1,793.74)	508.83
Adjustments for :				
Interest Received	(2.08)	(3.49)	(7.25)	(7.65)
Depreciation	28.52	26.49	50.64	39.71
Interest Expense	245.98	257.09	553.94	462.43
Provision for Gratuity	7.67	1.47	(0.22)	3.25
Operating profit before working capital changes	(283.89)	406.55	(1,196.62)	1,006.57
Adjustment for :				
(Increase)/Decrease in Inventories	506.15	(412.74)	1,083.75	(1,128.54)
(Increase)/Decrease in Trade Receivables	1,115.34	(513.81)	(448.35)	(1,343.64)
(Increase)/Decrease in Short Term loans and advances	(6.46)	(3.45)	(11.00)	(8.04)
(Increase)/Decrease in Other Current Assets	61.74	(11.01)	(80.62)	(305.46)
Increase/(Decrease) in Trade payables	164.81	758.20	485.91	(205.72)
Increase/(Decrease) in Other current liabilities	380.17	387.72	187.91	125.27
	2,221.76	204.90	1,217.61	(2,866.13)
Cash Generated from / (used in) Operations	1,937.87	611.45	20.99	(1,859.56)
Income Tax (paid)/refund	-	(212.84)	-	(145.81)
Net cash Generated from/(used in) Operating Activities - (A)	1,937.87	398.62	20.99	(2,005.37)
B. Cash Flow from Investing Activities				
Purchase of fixed assets	(1,174.00)	(93.58)	(115.71)	(33.64)
Interest Received	2.08	3.49	7.25	7.65
(Increase)/Decrease in other Non Current Assets	(1.40)	(1.92)	(3.46)	(3.19)
(Increase)/Decrease in long term loan and advances	0.44	(0.08)	(0.58)	(19.60)
Proceeds from Other Long Term Liabilities	-	-	-	(114.08)
Net Cash (used in) Investing Activities - (B)	(1,172.88)	(92.09)	(112.50)	(162.86)
C. Cash Flow from Financing Activities				
Increase/(Decrease) in Share Capital	-	-	-	713.25
Proceeds from Premium on issue of shares	-	-	-	887.25
Increase/(Decrease) in Short Term Borrowings	(221.42)	73.08	869.04	604.02
Proceeds from Loan/Repayment of Long Term Borrowings	(441.37)	15.92	(195.53)	539.77
Interest Expense	(245.98)	(257.09)	(553.94)	(462.43)
Net Cash (used in) / from Financing Activities - (C)	(908.78)	(168.09)	119.58	2,281.86
Net Increase/(decrease) in Cash and Cash Equivalents (A+B+C)	(143.78)	138.44	28.06	113.64
Cash and Cash Equivalents at the beginning of the year	180.73	152.67	152.67	39.03
Cash and Cash Equivalents at the end of the year	36.95	291.11	180.73	152.67

As per our report of even date attached
For M. S. G. & Associates
Chartered Accountant
FR No.010254C

Mahendra Balani
(Partner)
Membership No.: 076396

Place : Jaipur
Date: 14th January, 2020

For and on behalf of the Board of Directors

Raakesh B Kulwal
(Chairman & Managing Director)
DIN:00615150
Annu Sharma
Company Secretary

Jinko Devi Koolwal
(Director)
DIN:02531975

जिनको देवी कुलवाल

Jhandewalas Foods Limited

Registered Office : B-70,1st Floor,Upasana House,Rajendra Marg,Janta Store Circle,Jaipur- 302015,Rajasthan,India
CIN No.L15209RJ2006PLC0022941,Website : www.namans.co.in , Email ID: info@namans.co.in
Statement of Standalone Un-Audited Results for the Half Year ended September 30 ,2019

Rs./ lacs

S.No.	Particulars	For the period ended		For the year ended	
		As at 30/09/2019	As at 30/09/2018	As at 31/03/2019	As at 31/03/2018
		Un-Audited	Un-Audited	Audited	Audited
A.	EQUITY AND LIABILITIES				
1	Shareholder's Fund				
	(a) Share capital	1,026.04	1,026.04	1,026.04	1,026.04
	(b) Reserves and Surplus	79.42	2,319.05	641.47	2,228.39
	Sub Total	1,105.46	3,345.09	1,667.51	3,254.43
2	Non-Current Liabilities				
	(a) Long Term Borrowings	369.91	1,022.73	811.28	1,006.81
	(b) Deferred Tax Liabilities (net)	20.70	14.59	22.62	22.94
	(c) Other long term Liabilities	-	-	-	-
	(d) Long Term Provisions	30.00	24.32	22.77	23.08
	Sub Total	420.61	1,061.63	856.67	1,052.82
3	Current liabilities				
	(a) Short-Term Borrowings	4,132.22	3,557.68	4,353.65	3,484.60
	(b) Trade Payables				
	A. Due to Micro and small enterprises	35.52	-	25.91	-
	B. Others	1,204.10	1,347.09	1,048.89	588.89
	(c) Other current Liabilities	993.11	812.74	612.93	425.02
	(d) Short Term Provisions	1.98	38.01	1.54	207.95
	Sub Total	6,366.93	5,755.52	6,042.92	4,706.46
	Total -Equity and Liabilities	7,892.99	10,162.25	8,567.10	9,013.71
B.	ASSETS				
1	Non-Current Assets				
	(a) Fixed Assets	1,590.37	446.90	444.89	379.82
	(b) Non-Current Investment	-	-	-	-
	(c) Long Term Loans & Advances	22.58	22.51	23.02	22.44
	(d) Other Non-Current Assets	46.23	43.29	44.83	41.37
	Sub Total	1,659.18	512.70	512.73	443.62
2	Current Assets				
	(a) Inventories	1,992.16	3,994.80	2,498.31	3,582.06
	(b) Trade Receivables	3,690.13	4,870.93	4,805.47	4,357.12
	(c) Cash & Cash Equivalents	36.95	291.11	180.73	152.67
	(d) Short Term Loans & Advances	44.76	30.76	38.31	27.31
	(e) Other Current Assets	469.81	461.95	531.55	450.94
	Sub Total	6,233.81	9,649.54	8,054.37	8,570.09
	Total - Assets	7,892.99	10,162.25	8,567.10	9,013.71

As per our report of even date attached
For M. S. G. & Associates
Chartered Accountant
FR No.010254C

Mahendra Balani
(Partner)
Membership No.: 076396



Place : Jaipur

Date: 6th January , 2020

UDIN - 20076396AAAAE2647

For and on behalf of the Board of Directors

Raakesh B Kulwal

Raakesh B Kulwal
(Chairman & Managing Director)

DIN:00615150

Annu Sharma
Company Secretary

Jinko Devi Koolwal
(Director)

DIN:02531975

जिनको देवी कुलवाल

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Statement of Standalone Un-Audited Results for the half year ended September 30 ,2019

Particulars	Half Year ended			Rs./ lacs	
	As at 30.09.2019	As at 31.03.2019	As at 30.09.2018	Year ended	
	Un-Audited	Audited	Un-Audited	As at 31.03.2019 Audited	As at 31.03.2018 Audited
1.Income from Operations					
(a).Revenue from operations					
(b).Other operating Income	2,097.34	8,072.02	7,416.91	15,488.94	17,787.79
Total Income from operations (net)	0.81	0.50	0.50	1.00	1.65
2.Expenses	2,098.15	8,072.52	7,417.41	15,489.93	17,789.44
(a).Cost of Materials Consumed					
(b).Changes in inventories of finished goods and work-in-process	1,815.10	7,924.79	7,017.39	14,942.18	16,756.84
(c).Employee Benefit Expenses	279.98	837.74	(255.41)	582.33	(520.57)
(d).Depreciation and amortisation expenses	95.48	108.56	106.75	215.31	183.45
(e).Other expenses	28.52	24.14	26.49	50.64	39.71
Total expenses	247.63	169.86	143.60	313.46	366.40
3.Profit from operations before other income ,finance cost and exceptional items (1-2)	2,466.71	9,065.10	7,038.82	16,103.92	16,825.83
4.Other Income	(368.56)	(992.58)	378.59	(613.99)	963.60
5.Profit from ordinary activities before finance cost and exceptional items (3+4)	50.56	3.76	3.49	7.25	7.65
6.Finance Cost	(318.00)	(988.82)	382.08	(606.74)	971.26
7.Profit from ordinary activities after finance cost but before exceptional items (5-6)	245.98	296.85	257.09	553.94	462.43
8.Prior Period items	(563.98)	(1,285.67)	124.99	(1,160.68)	508.83
9.Profit from ordinary activities before tax (7-8)	-	633.06	-	633.06	-
10.Tax expenses / Credit	(563.98)	(1,918.73)	124.99	(1,793.74)	508.83
A.Current Tax	-	(36.35)	36.35	-	206.50
B.Deferred Tax	(1.93)	8.03	(8.35)	(0.31)	(16.98)
C.Tax Adjustments	-	(6.33)	6.33	-	2.57
D.Provision of Income Tax for earlier year written back	-	206.50	-	206.50	-
11.Net Profit from ordinary activities after tax (9-10)	(562.05)	(1,677.58)	90.66	(1,586.92)	316.73
12.Extraordinary Items	-	-	-	-	-
13.Net Profit for the period (11-12)	(562.05)	(1,677.58)	90.66	(1,586.92)	316.73
14.Paid up equity share capital (face value of Rs.10/- each)	1,026.04	1,026.04	1,026.04	1,026.04	1,026.04
15.Reserve excluding revaluation reserve as per Balance Sheet	79.42	641.47	2,319.05	641.47	2,228.39
16.Earning Per Share (of Rs.10/- each)					
(a).Basic (Rs.)	(5.48)	(16.35)	0.88	(15.47)	3.09
(b).Diluted (Rs.)	(5.48)	(16.35)	0.88	(15.47)	3.09

As per our report of even date attached
For M. S. G. & Associates
Chartered Accountant
FR No.010254C

Mahendra Balani
(Mahendra K. S. ASSOCIATES
(FIRM)
CHARTERED ACCOUNTANTS
MEMBERSHIP NO. 076396

Place :Jaipur
Date: 6th January , 2020

For and on behalf of the Board of Directors

RAAKESH B KULWAL
Raakesh B Kulwal
(Chairman & Managing Director)
DIN:00615150

JINKO DEVI KOOLWAL
Jinko Devi Koolwal
(Director)
DIN:02531975

ANNU SHARMA
Annu Sharma
Company Secretary